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ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1877.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1877.

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REPORT.

TREASURY DEPARTMENT,

Washington, D. C., December 3, 1877.

SIR: In obedience to law, I respectfully submit the following report:

The ordinary revenues, from all sources, for the fiscal year ending June 30, 1877, were—

From customs	$130,956,493 07
From internal revenue	118,630,407 83
From sales of public lands	976,253 68
From tax on circulation and deposits of national banks	7,078,550 96
From repayment of interest by Pacific Railway Companies	1,661,998 64
From customs' fees, fines, penalties, &c	1,044,712 84
From fees—consular, letters-patent, and lands	1,727,611 97
From proceeds of sales of Government property	333,954 96
From premium on sales of coin	249,580 78
From profits on coinage, &c	3,273,239 08
From miscellaneous sources	3,067,782 81
Total ordinary receipts	269,000,586 62

The ordinary expenditures for the same period were—

For civil expenses	15,794,188 34
For foreign intercourse	1,229,758 79
For Indians	5,277,007 22
For pensions	27,963,752 27
For the military establishment, including river and harbor improvements, and arsenals	37,082,735 90
For the naval establishment, including vessels, machinery, and improvements at navy yards	14,959,935 36
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue	39,228,119 47
For interest on the public debt	97,124,511 58
Total ordinary expenditures	238,660,008 93
Leaving a surplus revenue of	$30,340,577 69

Which was applied as follows:

To the redemption of United States notes, &c.....	$10,071,617 00
To the redemption of fractional currency.....	14,043,458 05
To the redemption of six per cent. bonds for the sinking-fund.....	447,500 00
To increase of cash-balance in the Treasury.....	5,778,002 64
	30,340,577 69

The amount due the sinking-fund for the year was $33,729,833 20, leaving a deficiency on this account of $3,389,255 51.

Compared with the previous fiscal year, the receipts for 1877 have decreased as follows: In customs revenue, $17,115,491 54; in proceeds of sales of public lands, $153,213 27; in sales of coin, $3,473,965 02; in semi-annual tax on banks, $250,022 33; in prize-money, $321,370 92; in sales of public property, $1,288,212 73; and in miscellaneous items, $934,512 81. There was an increase in the following items: In internal revenue, $1,929,675 80; in profits on coinage, $1,532,121 27; and in miscellaneous items, $1,593,539 01—making a net decrease in the receipts from all sources, for the year, of $18,481,452 54.

The expenditures show a decrease as follows: In the War Department, $988,152 74; in the Navy Department, $4,003,374 46; in the Interior Department, $983,194 37; in civil and miscellaneous, $10,706,307 18; and in the interest on the public debt, $3,118,759 65—due to the funding of six per cent. bonds in new fives and four-and-a-half per cent. bonds—making a total reduction in all of the Departments of $19,799,788 40.

The large apparent reduction in the expenses of the Navy Department, however, is not real; for, by reason of insufficient appropriations to pay the current liabilities of that Department, Congress has, by deficiency bill, during the recent session, appropriated the sum of $2,003,861 27, which is properly chargeable to the expenditures of the last year; but, including such deficiency, the reduction in receipts has been nearly met by the reduction of expenditures.

It will also be noticed that more than one-half of this reduction has been made in the civil and miscellaneous expenditures, and is in part due to the reduction of the salaries and office-expenses of the civil officers and employés of the Government.

FISCAL YEAR 1878.

For the present fiscal year the revenues, actual and estimated, will be as follows:

Receipts.	For the quarter ending September 30, 1877.	For the remaining three quarters of the year.
	Actual.	Estimated.
From customs	$36,983,531 56	$92,516,468 44
From internal revenue	28,393,382 58	89,606,617 42
From sales of public lands	218,791 19	781,208 81
From tax on circulation and deposits of national banks	3,449,936 84	3,550,063 16
From repayments of interest by Pacific Railway Companies	236,162 18	863,837 82
From customs' fees, fines, penalties, &c	295,340 32	704,659 68
From fees—consular, letters-patent, and lands	441,604 35	1,308,395 65
From proceeds of sales of Government property	65,588 36	284,411 64
From premium on sales of coin	130,432 67	369,567 33
From profits on coinage, &c	427,777 10	1,272,222 90
From miscellaneous sources	895,022 67	2,704,977 33
Total receipts	71,537,569 82	193,962,430 18

The expenditures for the same period, actual and estimated, will be:

Expenditures.	For the quarter ending September 30, 1877.	For the remaining three quarters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue	$15,221,376 05	$36,198,623 95
For Indians	1,658,572 96	3,191,427 04
For pensions	7,416,783 59	21,083,216 41
For military establishment, including fortifications, and river and harbor improvements and arsenals	2,072,037 48	35,927,962 52
For naval establishment, including vessels and machinery, and improvements at navy yards	3,895,545 51	12,604,454 49
For interest on the public debt	40,466,589 96	52,694,053 76
Total ordinary expenditures	70,730,905 55	161,699,738 17

From the actual receipts for the first quarter of the fiscal year and the estimates for the remaining three quarters, based upon existing laws, the total revenues for the current year will amount to $265,500,000, and the expenditures to $232,430,643 72, which will leave a surplus revenue of $33,069,356 28; and as the amount required for the sinking fund is $35,424,804 80, there will be a deficit on this account of $2,355,448 52.

FISCAL YEAR 1879.

The revenues for the fiscal year ending June 30, 1879, estimated upon existing laws, will be:

From customs	$133,000,000 00
From internal revenue	120,000,000 00
From sales of public lands	1,000,000 00
From tax on circulation and deposits of national banks	7,100,000 00
From repayment of interest by Pacific Railway Companies	1,100,000 00
From customs' fees, fines, penalties, &c	1,000,000 00
From fees—consular, letters-patent, and lands	1,750,000 00
From proceeds of sales of Government property	500,000 00
From premium on sales of coin	50,000 00
From profits on coinage, &c	1,000,000 00
From miscellaneous sources	2,750,000 00
Total ordinary receipts	269,250,000 00

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

Legislative	$2,843,256 16
Executive	13,288,462 25
Judicial	391,900 00
Foreign intercourse	1,214,397 50
Military establishment	31,597,270 68
Naval establishment	16,233,234 40
Indian affairs	5,415,891 20
Pensions	28,000,000 00
Public works:	
Treasury Department	5,076,675 90
War Department	7,953,077 76
Navy Department	2,314,231 00
Interior Department	526,244 00
Department of Agriculture	15,750 00
Postal service	8,093,672 72
Miscellaneous	15,143,585 22
Permanent annual appropriations:	
Interest on the public debt	92,680,802 51
Sinking fund	37,196,045 04
Refunding acts—customs, internal-revenue, lands, &c	5,043,000 00
Collecting revenue from customs	6,500,000 00
Miscellaneous	1,161,300 04
Total estimated expenditures	280,688,796 38

It will appear that if Congress shall make appropriations based upon the foregoing estimates, including $37,196,045 04 for the sinking-fund,

there will be a deficiency at the close of the year of $11,438,796 38. The following estimates are in excess of the expenditures, for the same purposes, for the last fiscal year:

Judicial	$8,654 39
Military establishment	4,030,790 21
Naval establishment	2,246,783 61
Indian affairs	138,883 98
Pensions	36,247 73
Public works:	
War Department	2,941,417 53
Navy Department	1,526,228 65
Interior Department	221,744 00
Department of Agriculture	8,910 00
Postal service	2,059,112 28

Assuming that Congress will not increase the aggregate national taxation at a time when all industries are oppressed by the weight of local taxation, the Secretary recommends that the aggregate appropriations for the fiscal year ending June 30, 1879, exclusive of interest and sinking-fund, should not exceed $140,000,000. This will require the appropriations to be reduced at least $11,000,000 below the estimates submitted above—a reduction that, in the opinion of the Secretary, can be made without crippling any branch of the public service.

Reduction in public expenditures cannot be secured merely by a reduction of appropriations. It must be accompanied by a careful revision of the laws which fix the salary and number of employés; by a reduction of the amount expended on public works now in progress; by postponement of all new works not indispensable for the public service; and by judicious scrutiny of disbursements.

The rapid appreciation of our current money to the coin standard should be accompanied by diminished expenses in the public service. The revenue from duties on imports having largely diminished, the expenses of its collection should be reduced. Old claims should be closely scrutinized; and any increase in any branch of public expenditure should be arrested.

The Secretary will not undertake, in this report, to revise the estimates of the different Departments—many items of which are submitted without recommendation—but urges that the appropriations based upon them, including the amount estimated for the sinking-fund, should not, in any event, exceed in the aggregate the estimated revenues of the Government.

SINKING-FUND.

In the last annual report, (page x,) my predecessor stated that, had the resources of the Treasury during each fiscal year, commencing with

1862, been sufficient to make a literal compliance with the conditions of the sinking-fund law practicable, a total of $433,848,215 37 would have been applied to that fund July 1, 1876, whereas the actual reduction of the debt, including accrued interest, less cash in the Treasury at that date, amounted to $658,992,226 44. On the same basis the amount in the sinking-fund would have reached $475,318,888 78 on the 1st of July, 1877, on which date the reduction of the debt, including accrued interest, less cash in the Treasury, since its highest point in 1865, amounted to $696,273,348 17, or $220,954,459 39 in excess of the amount required by law to be provided for that fund.

FUNDING, ETC.

The contract of August 24, 1876, made by the Secretary of the Treasury with certain parties, for the negotiation of $300,000,000 four and one-half per cent. bonds, had so far been executed on the 1st of March, 1877, that $90,000,000 had been sold to the associated contractors, and calls had been made for the redemption of a like amount of five-twenty bonds.

While the contract expired in terms on the 30th day of June, 1877, it contained a stipulation that it might be terminated by the Secretary of the Treasury, upon ten days' notice, after the 4th of March, 1877.

In May last it became apparent to the Secretary that, by a favorable change in the money market, four per cent. bonds could be sold at par, in coin, with great advantage to the Government; and, availing himself of the privilege secured by the contract, he gave notice that he would limit the sale of four and one-half per cent. bonds to $200,000,000.

On the 11th day of May it was agreed that a portion of the latter should be sold under the authority of the resumption act for resumption purposes, and subscriptions were rapidly made until the aggregate reached $200,000,000, of which $185,000,000 were applied to the redemption of an equal amount of six per cent. bonds.

On the 9th day of June, 1877, the Secretary entered into a contract with a portion of the previously-associated parties for the sale at par, in coin, of the four per cent. bonds of the United States, authorized to be issued by the refunding act. This contract was, in substance, similar to previous contracts, but was to terminate on the 30th day of June, 1878, with the right reserved to the United States to terminate it at any time after the 31st of December, 1877, by giving ten days notice thereof to the contracting parties. This contract also contained a stipulation, as follows:

"It is also agreed that the parties of the second part shall offer to

the people of the United States at par and accrued interest in coin, the four per cent. registered consols and four per cent. coupon consols of the denominations of $50 and $100 embraced in this contract, for a period of thirty days from the public notice of such subscriptions, and in such cities and upon such notice as the Secretary of the Treasury may prescribe prior to the opening of the lists; and further, to offer to the subscribers the option of paying in instalments extending through three months."

Under this contract, invitations having been published, subscriptions to this loan were opened on the 16th of June, 1877. Within the period of thirty days thereafter the subscriptions had reached the sum of $75,496,550, which were payable within ninety days from the date of subscription, or on or before the 16th of October. Every subscription to these bonds has been paid, and of the proceeds $50,000,000 have been applied to the redemption of an equal amount of six per cent. bonds. The residue has been applied to resumption purposes, as hereafter stated. The annual reduction of interest on the public debt thus made is as follows:

By the sale of $185,000,000 four and one-half per cent. bonds	$2,775,000
By the sale of $50,000,000 four per cent. bonds	1,000,000
Aggregating	3,775,000

In October last, after the payment of the popular subscriptions, arrangements were perfected to open further subscriptions to the four per cent. loan, and a call was about to issue for ten millions of six per cent. bonds, but it was temporarily postponed by reason of the agitation of the repeal of the resumption act and the remonetization of silver, which the associates believed would prevent further sales of these bonds. For this reason they declined to offer them, and no further call of six per cent. bonds was therefore made.

On the 19th of June, pending the subscriptions, the Secretary informed the associates, in an official letter, that, as the Government exacts in payment for these bonds their face value in gold coin, it was not anticipated that any future legislation of Congress, or any action of any Department of the Government, would sanction or tolerate the redemption of the principal of these bonds, or the payment of the interest thereon, in coin of less value than the coin authorized by law at the time of their issue—being gold coin. The general confidence of the public that so just a principle of good faith would be observed by the Government, no doubt, largely contributed to the success of the loan. Whatever policy the Government may adopt, at any time, in its

system of coinage, it should not reduce the value of the coin in which it pays its obligations below that it demanded and received. The Secretary earnestly urges Congress to give its sanction to this assurance.

The high credit of the United States, the faithful observance of its public obligations, the abundance of its wealth and resources, the rapid reduction of its debt, the great accumulation of savings among the people, the favorable state of foreign trade—all contribute to enable the United States to borrow both from its own people and in foreign markets on the most favorable terms.

The Secretary does not doubt that, if no questions had arisen disturbing the public credit, the six per cent. bonds would be rapidly paid off by the proceeds of the four per cent. bonds, sold at par in coin or its equivalent.

The highest public credit can be secured only by a constant observance of every public engagement, construed according to its letter and spirit. Thus far this course has been faithfully pursued by the United States. Without it, our ample resources and ability to pay are of no avail. At a time when we are enjoying such credit, and rapidly securing the benefit of it by the reduction of the rate of interest from six to four per cent., it would seem to be a grievous error to raise a question about the coin in which the interest is payable. Self-interest alone, without respect to pride in public credit, would lead us to secure so great a benefit as would be the saving of one-third of the interest of the public debt.

Of the six per cent. loans about $660,000,000 are now redeemable at the pleasure of the United States, and of the whole debt $1,452,000,000 are redeemable before, or on the 1st of May, 1881. By the reduction of the interest, from six to four per cent., on the public debt now redeemable, there would be a saving of $13,200,000 annually, and by the reduction to four per cent. of the interest on the total debt, redeemable by the 1st of May, 1881, there would be a saving of $22,006,205 50 per annum.

Any measure that creates distrust or doubt will arrest this process, and, by disabling the United States from borrowing, will compel the continued payment of the high rate of six per cent.

If, therefore, the public interests demand the issue of silver dollars—a subject hereafter discussed—it is respectfully submitted to Congress that an express exception be made requiring that gold coin alone shall be paid for principal or interest on bonds issued to public creditors, since February 12, 1873, the amount of which is $592,990,700. These bonds have entered into the markets of the world. If the market

value of the silver in the new coin is less than the gold dollar, a forced payment in the new coin is a repudiation of a part of this debt. The saving that would thus be made is utterly insignificant compared with the injury done to the public credit.

And even as to bonds issued prior to February 12, 1873, public policy and enlightened self-interest require us to pay them in the coin then in circulation and contemplated by both parties as the medium of payment. Silver dollars have not been in circulation in the United States since 1837, and since 1853 fractional silver coins have been in circulation and a legal tender only for limited sums, and have not been contemplated as the medium of payment since any considerable portion of the outstanding bonds were issued. The silver dollar was, in fact, more valuable than the gold dollar. It does not become a nation like ours to avail itself of the market depreciation of silver to gain a small saving by the payment of silver dollars instead of the coin contemplated when the bonds were issued. A far greater saving and higher public honor can be secured by the sale of four per cent. bonds under the refunding act and the payment of outstanding bonds in gold coin. An assurance given by Congress of such payment would at once secure the complete success of the refunding process and greatly advance the present high credit of the United States.

Another practical impediment in the sale of bonds was, that, under the law, the Secretary could receive coin alone in payment for them, and the only existing coin that could be received, under the law, was gold coin. As this was not in general circulation, it was impracticable for the people to pay it into the Treasury for these bonds. Therefore, it became necessary to conduct all sales through third parties, who could receive bank-bills, United States notes, drafts, certificates, and other forms of commercial paper, and convert them into coin. The Secretary, therefore, recommends that he be authorized to sell such bonds either for coin or for its equivalent in United States notes.

RESUMPTION OF SPECIE PAYMENTS.

By the resumption act approved January 14, 1875, the Secretary of the Treasury is required to redeem legal-tender notes to the amount of eighty per centum of the sum of national-bank notes issued, and to continue such redemption, as circulating-notes are issued, until there shall be outstanding the sum of $300,000,000 of such legal-tender United States notes, and no more.

In obedience to this act, there have been issued, since March 1, 1877, to national banks, $16,123,995 of circulating-notes, and there have

been redeemed, retired, and cancelled, $12,899,196 of United States notes, leaving outstanding, on the 1st instant, the sum of $351,340,288.

By the same act it is provided that, on and after the first day of January, 1879, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the assistant treasurer of the United States, in the city of New York, in sums of not less than fifty dollars. "And, to enable the Secretary of the Treasury to prepare and provide for the redemption in this act authorized or required, he is authorized to use any surplus revenues, from time to time, in the Treasury not otherwise appropriated, and to issue, sell, and dispose of, at not less than par, in coin, either of the descriptions of bonds of the United States described in the act of Congress, approved July 14, 1870, entitled 'An act to authorize the refunding of the national debt,' with like qualities, privileges, and exemptions, to the extent necessary to carry this act into full effect, and to use the proceeds thereof for the purposes aforesaid."

In obedience to this provision, the Secretary has sold at par, for coin, $15,000,000 four and one-half per cent. bonds, or $5,000,000 during each of the months of May, June, and July last, and has sold $25,000,000 at par, in coin, of four per cent. bonds, or $5,000,000 for each of the months of August, September, October, November, and December. Of the coin thus received, $4,000,000 have been sold for the redemption of United States notes, and the residue is in the Treasury. The surplus revenue has also, under the same authority, been applied to the redemption of the residue of United States notes, not redeemed by the sale of coin as above stated, and the balance is held in the Treasury in preparation for resumption.

These operations, aided greatly, no doubt, by the favorable condition of our foreign commerce, have advanced the market value of United States notes to 97⅜ per cent., or within nearly two and a half per cent. of coin. They have also conclusively demonstrated the practicability of restoring United States notes to par, in coin, by the time fixed by law, and that without disturbing either domestic or foreign trade or commerce. Every step has been accompanied with growing business, with the advance of public credit, and the steady appreciation of United States notes. The export of bullion has been arrested, and our domestic supply has accumulated in the Treasury. The exportation of other domestic products has been largely increased, with great advantage to all industries. The course adopted under the resumption act, as herein set forth, if pursued, will probably be followed with like favorable results, and a sufficient fund for the maintenance of resumption will

doubtless accumulate in the Treasury at or before the date fixed by law. The provision for free banking has aided this process by allaying imaginary fears that would otherwise have been aroused by the withdrawal of United States notes.

The Secretary cannot too strongly urge the firm maintenance of a policy that will make good the promise contained in the United States notes when issued—a promise repeated in the act "to strengthen the public credit," approved March 18, 1869, and made definite and effective by the resumption act.

Dishonored notes, less valuable than the coin they promise, though justified by the necessity which led to their issue, should be made good as soon as practicable. The public credit is injured by failure to redeem them. Every holder who was compelled by law to receive them has been deprived of a part of his just due. Now, when our national resources are ample, when the process of appreciation is almost complete, when the wisdom of the existing law has been demonstrated, it is the dictate of good policy and good faith to continue this process of preparation, so that at or before the time fixed by law every United States note will have equal purchasing power with coin. To reverse this policy in the face of assured success will greatly impair the public credit, arrest the process of reducing the interest on the public debt, and cause anew the financial distress our country has recently suffered.

The resumption act contemplates the reduction by the first day of January, 1879, of the amount of United States notes to $300,000,000, by the cancellation of such notes to the extent of 80 per cent. of the circulation issued to national banks.

The amount of circulation so issued may not be sufficient to accomplish the reduction contemplated; the Secretary, therefore, recommends that authority be given to gradually fund into four per cent. bonds all United States notes in excess of $300,000,000, the bonds to be issued at par for coin or its market equivalent in United States notes. This will be in harmony with the declared object of existing law, and will open an easy way by which the people may invest their savings in a public security. Or the reduction of United States notes to the maximum of $300,000,000 may be accomplished if Congress will authorize the coinage of the silver dollar, to be exchanged for United States notes on the demand of the holder, such notes to be retired and cancelled.

Existing laws do not clearly define whether United States notes, when redeemed after January 1, 1879, may be reissued. The first section of the resumption act plainly provides for the permanent substitution of silver

coin for the whole amount of fractional currency outstanding. Section 3 plainly provides for the permanent reduction of United States notes to an amount not exceeding $300,000,000. No distinct legislative declaration is made in the resumption act that notes redeemed after that limit is reached shall not be reissued; but section 3579 of the Revised Statutes of the United States provides that "when any United States notes are returned to the Treasury they may be reissued, from time to time, as the exigencies of the public interest may require."

The Secretary is of the opinion that, under this section, notes, when redeemed after the 1st of January, 1879, if the amount outstanding is not in excess of $300,000,000, may be reissued as the exigencies of the public service may require. A note redeemed with coin is in the Treasury and subject to the same law as if received for taxes, or as a bank-note when redeemed by the corporation issuing it. The authority to reissue it does not depend upon the mode in which it is returned to the Treasury. But this construction is controverted, and should be settled by distinct provisions of law. It should not be open to doubt or dispute. The decision of this question by Congress involves not merely the construction of existing law, but the public policy of maintaining in circulation United States notes, either with or without the legal-tender clause. These notes are of great public convenience—they circulate readily; are of universal credit; are a debt of the people without interest; are protected by every possible safeguard against counterfeiting; and, when redeemable in coin at the demand of the holder, form a paper currency as good as has yet been devised. It is conceded that a certain amount can, with the aid of an ample reserve in coin, be always maintained in circulation. Should not the benefit of this circulation inure to the people, rather than to corporations, either State or national? The Government has ample facility for the collection, custody, and care of the coin reserves of the country. It is a safer custodian of such reserves than a multitude of scattered banks can be. The authority to issue circulating-notes by banks is not given to them for their benefit, but for the public convenience, and to enable them to meet the ebb and flow of currency caused by varying crops, productions, and seasons. It is indispensable that a power should exist somewhere to issue and loan credit-money at certain times, and to redeem it at others. This function can be performed better by corporations than by the Government. The Government cannot loan money, deal in bills of exchange, or make advances on property.

The Secretary ventures to express the opinion, that the best currency for the people of the United States would be a carefully-limited

amount of United States notes, promptly redeemable on presentation in coin, and supported by ample reserves of coin, and supplemented by a system of national banks, organized under general laws, free and open to all, with power to issue circulating-notes secured by United States bonds deposited with the Government, and redeemable on demand in United States notes or coin. Such a system will secure to the people a safe currency of equal value in all parts of the country, receivable for all dues, and easily convertible into coin. Interest can thus be saved on so much of the public debt as can be conveniently maintained in permanent circulation, leaving to national banks the proper business of such corporations, of providing currency for the varying changes, the ebb and flow of trade.

The legal-tender quality given to United States notes was intended to maintain them in forced circulation, at a time when their depreciation was inevitable. When they are redeemable in coin this quality may either be withdrawn or retained, without affecting their use as currency in ordinary times. But all experience has shown that there are periods when, under any system of paper money, however carefully guarded, it is impracticable to maintain actual coin redemption. Usually contracts will be based upon current paper money, and it is just that, during a sudden panic, or an unreasonable demand for coin, the creditor should not be allowed to demand payment in other than the currency upon which the debt was contracted. To meet this contingency, it would seem to be right to maintain the legal-tender quality of the United States notes. If they are not at par with coin it is the fault of the Government and not of the debtor, or, rather, it is the result of unforeseen stringency not contemplated by the contracting parties.

In establishing a system of paper money designed to be permanent, it must be remembered that heretofore no expedient has been devised, either in this or other countries, that in times of panic or adverse trade, has prevented the drain and exhaustion of coin reserves, however large or carefully guarded. Every such system must provide for a suspension of specie payment. Laws may forbid or ignore such a contingency, but it will come; and when it comes it cannot be resisted, but should be acknowledged and declared, to prevent unnecessary sacrifice and ruin In our free Government the power to make this declaration will not be willingly intrusted to individuals, but should be determined by events and conditions known to all. It is far better to fix the maximum of legal-tender notes at $300,000,000, supported by a minimum reserve of $100,000,000 of coin, only to be used for the redemption of notes not to be reissued until the reserve is restored. A demand for coin to exhaust

such a reserve may not occur, but, if events force it, its existence would be known and could be declared, and would justify a temporary suspension of specie payments. Some such expedient could no doubt be provided by Congress for an exceptional emergency. In other times the general confidence in these notes would maintain them at par in coin, and justify their use as reserves of banks and for the redemption of bank-notes.

NATIONAL BANKS.

In this connection, the Secretary calls the attention of Congress to the report of the Comptroller of the Currency.

The number of national banks in existence on the first day of November last was 2,080. The amount of their circulating-notes retired within the year prior to November 1, 1877, is $20,681,637. The amount of circulating-notes issued to national banks during the same period is $16,306,030. The aggregate amount of their circulation outstanding is $316,775,111. Their loans and discounts amount to $888,243,290 17.

The general solvency of the national banks, as now organized, and their benefit to the people, have been demonstrated during a period of fourteen years. No one has lost a dollar by receiving their notes. They have been less subject to revulsion and failure than any other corporations or firms. Their organization under a general law containing every safeguard which experience has suggested—the supervision over them by the Comptroller of the Currency, the frequent and unforeseen examinations to which they are subject, the sworn statements required of them of every detail necessary to disclose their condition, the absolute security of their issues—makes this system of banking as safe and efficient as any yet devised. The remaining condition to perfect this system is, that their notes should be readily convertible into coin. While United States notes were irredeemable and depreciated, it was not possible that bank-notes should rise above the par of United States notes. The true test of this system of banking will come when the United States notes are maintained at par with coin; then the banks must redeem their notes in coin or United States notes equal to coin.

The ample statistics given by the Comptroller, and his comparison of the reserves and condition of the national banks with the reserves and condition of other systems of banking in specie-paying times, give assurance that the national banks are able to redeem their circulating-notes in coin at any date fixed upon by the Government. They certainly should not enjoy the franchise of circulating as money their non-interest-bearing notes, unless they are prepared to redeem them.

The present system of redemption of bank-notes at the Treasury of the United States can be continued after United States notes are at par with coin as well as now. If experience should show that additional reserves are necessary they can be required. Then, as now, their notes will be amply secured by the deposit of bonds, and confidence in this security will dispel the fear of failure, which, under former systems, has been the cause of sudden runs or demands on banks for payment of their notes. If the policy of the Government should be to maintain in circulation at par with coin a maximum of three hundred millions of United States notes, and to support them with a reserve of not less than one hundred millions in coin, these notes will be the natural reserves of the banks, and more convenient for that purpose than a deposit of coin in their vaults.

The real danger that in former systems threatened a bank was its liability for deposits. If these were suddenly withdrawn, or greatly diminished, the note-holder was the chief sufferer. The first rumor of weakness about a bank brought a demand from depositors and note-holders alike, but under the national-banking system the note-holder is secure and indifferent whether the bank breaks or not, and the depositor, who is a voluntary creditor of the bank, is not likely to hasten its fall. He is usually paid by a transfer of credits, and in most cases is a debtor as well as a creditor of the bank. Scarcely five per cent. of deposits are paid by currency.

The capital stock of national banks paid in is now $479,467,771, and the surplus fund and other undivided profits is now $166,348,799 96. The banks are exceptionally strong in their cash reserves. Their condition is as favorable to maintain redemption in coin as in United States notes, and the Secretary concurs in the opinion of the Comptroller that they ought to be, can be, and will be prepared for redemption of their circulating-notes in coin or in United States notes equal to coin by the time fixed by law, without interfering with their ability or disposition to render their aid, as now, by loans and discounts, in conducting the business and exchanges of the country. The market value of their circulating-note is 97⅜ per cent. The difference is not equal to six months' interest on the bonds deposited for the security of the notes, and not five per cent. of their surplus on hand. It is scarcely to be credited that the payment of this will disturb in any way the even course of their business.

Complaint is made by the banks and bankers of the country of the tax on their deposits, and attention is called to what is said by the Comptroller of the Currency as to the repeal of this tax. While the

necessity exists for collecting the amount of revenue now required, the Secretary is not prepared to recommend such repeal, but whenever a sufficient amount of revenue for the support of the Government can be derived from the other articles now subject to taxation, a reduction of bank taxation will then be advisable.

The cost of the redemption of bank-notes in United States notes at the Treasury, under the present system, does not exceed one-sixth of one per cent. on the amount redeemed, and is refunded to the Government by the banks. The redemption is a great convenience to them and to the public, and should be continued.

The act creating the national-banking system recognizes the character of these banks as Government agents or depositaries. They could greatly assist in the process of refunding; they are conveniently distributed so as to be within easy reach of the people of the United States. The Secretary is of the opinion that they can be, under existing law, and ought to be, made the agents of the Government in the sale of bonds, upon conditions that will make it for their interest to promote such sales, and will be safe and advantageous to the Government. Various plans have been submitted to secure their co-operation, and the best will be adopted.

SAVINGS-BANKS.

The attention of Congress is called to the great value to our fellow-citizens of the organization of some plan for the collection, safe-keeping, and profitable employment of small deposits by the people. How far this can be done without trenching upon the proper functions of the State governments is a question of difficulty; yet it is important to secure, if possible, a general system throughout the United States. This can hardly be effected by the organization of a multitude of savings-banks, depending upon the fidelity, integrity, and skill of their officers, but the beneficial object of such banks might be secured by authorizing the deposit of small sums with any postal money-order office in the United States, and the issue of Government certificates, convertible on demand of the holder into four per cent. bonds of the United States of such character, description, and amount as will enable and induce prudent persons to convert their earnings into a public security of stable value. The money thus received could be employed in the redemption of outstanding bonds bearing a higher rate of interest. By some such system it is believed that the great body of our public debt, reduced to its smallest possible burden, could be distributed among our own people. With a slight modification of existing law this beneficial result would

be secured. The deposits now held by savings-banks throughout the country amount to $843,154,804, deposited by 2,300,000 persons, and mostly by deserving citizens, who thus wisely seek to preserve small savings for future need. No object could more strongly appeal to the considerate judgment of Congress. The heavy losses that have been sustained through savings-banks, whose funds have been improvidently loaned upon insufficient security, have inflicted far greater injury upon the depositors than would a similar loss suffered by persons engaged in banking or commercial pursuits. The Secretary, therefore, recommends that authority be granted to issue certificates for small deposits, convertible into four per cent. bonds now authorized by law, the proceeds to be used solely for the redemption of bonds bearing a higher rate of interest, and now redeemable at par.

COINS AND COINAGE.

The Secretary calls the attention of Congress to the report of the Director of the Mint. The general management of the mints and assay offices, and the amount, accuracy, and perfection of their work, are highly satisfactory. The coinage of gold and silver, their relative value to each other, and their legal-tender qualities, are now the subjects of discussion and legislation in all civilized countries. These questions are especially important to the United States, now in transition from an irredeemable paper currency to a mixed currency, redeemable in coin, and will justify the Secretary in a fuller presentation of these topics than is usual in his annual report.

The resumption act of January 14, 1875, provided for the exchange and substitution of silver coin for fractional currency. To facilitate this exchange, the joint resolution approved July 22, 1876, provided that such coin should be issued to an amount not exceeding $10,000,000, for an equal amount of legal-tender notes. It also provided that the aggregate amount of such coin and fractional currency outstanding should not exceed, at any time, $50,000,000. That limit would have been reached sometime since, if the whole amount of fractional currency issued and not redeemed, had been held to be "outstanding." It was well known, however, that a very large amount of fractional currency issued had been destroyed, and could not be presented for redemption, and could hardly be held to be "outstanding." The Treasurer of the United States, the Comptroller of the Currency, and the Director of the Mint concurred in estimating the amount, so lost and destroyed, to be not less than $8,083,513.

As it was evident that Congress intended to provide an aggregate

issue of $50,000,000 of such coin and currency in circulation, the Secretary directed the further issue of silver coin equal in amount to the currency estimated to have been lost and destroyed.

It is submitted that the limitation upon the amount of such fractional coin to be issued in exchange for United States notes should be repealed. This coin is readily taken, is in great favor with the people, its issue is profitable to the Government, and experience has shown that there is no difficulty in maintaining it at par with United States notes. The estimated amount of such coin in circulation in the United States in 1860, at par with gold, was $43,000,000. Great Britain, with a population of 32,000,000, maintains an inferior fractional coin to the amount of $92,463,500,* at par with gold, and other nations maintain a much larger *per-capita* amount. The true limit of such coin is the demand that may be made for its issue, and if only issued in exchange for United States notes there is no danger of an excess being issued.

By the coinage act of 1873 any person may deposit silver bullion at the mint to be coined into trade-dollars of the weight of 420 grains troy, upon the payment of the cost of coinage. This provision was made at a time when such a dollar was worth in the market $1 02$\frac{131}{100}$ in gold, and was designed for the use of trade in China, where silver was the only standard. By the joint resolution of July 22, 1876, passed when the trade-dollar in market value had fallen greatly below one dollar in gold, it was provided that it should not be thereafter a legal tender, and the Secretary of the Treasury was authorized "to limit the coinage thereof to such an amount as he may deem sufficient to meet the export demand for the same." Under these laws the amount of trade-dollars issued, mainly for exportation, was $30,710,400. In October last it became apparent that there was no further export demand for trade-dollars, but deposits of silver bullion were made, and such dollars were demanded of the mint for circulation in the United States, that the owner might secure the difference between the value of such bullion in the market and United States notes. At the time, the mints were fully occupied by the issue of fractional and other coins on account of the Government. Therefore, under the authority of the law referred to, the Secretary directed that no further issues of trade-dollars should be made until necessary again to meet an export demand. In case another silver dollar is authorized, the Secretary recommends that the trade-dollar be discontinued.

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*As estimated by Mr. Freemantle, deputy master of the Royal Mint, December, 1875.

The question of the issue of a silver dollar for circulation as money has been much discussed and carefully examined by a commission organized by Congress, which has recommended the coinage of the old silver dollar. With such legislative provision as will maintain its current value at par with gold, its issue is respectfully recommended. A gold coin of the denomination of one dollar is too small for convenient circulation, while such a coin in silver would be convenient for a multitude of daily transactions, and is in a form to satisfy the natural instinct of hoarding.

Of the metals, silver is of most general use for coinage. It is a part of every system of coinage even in countries where gold is the sole legal standard. It best measures the common wants of life, but, from its weight and bulk, is not a convenient medium in the larger exchanges of commerce. Its production is reasonably steady in amount. The relative market value of silver and gold is far more stable than that of any other two commodities—still, it does vary. It is not in the power of human law to prevent the variation. This inherent difficulty has compelled all nations to adopt one or the other as the sole standard of value, or to authorize an alternative standard of either, or to coin both metals at an arbitrary standard, and to maintain one at par with the other by limiting its amount and legal-tender quality, and receiving or redeeming it at par with the other.

It has been the careful study of statesmen for many years to secure a bi-metallic currency not subject to the changes of market value, and so adjusted that both kinds can be kept in circulation together, not alternating with each other. The growing tendency has been to adopt, for coins, the principle of "redeemability" applied to different forms of paper money. By limiting tokens, silver, and paper money to the amount needed for business, and promptly receiving or redeeming all that may at any time be in excess, all these forms of money can be kept in circulation, in large amounts, at par with gold. In this way, tokens of inferior intrinsic value are readily circulated, but do not depreciate below the paper money into which they are convertible. The fractional silver coin now in circulation, though the silver of which it is composed is of less market value than the paper money, passes readily among all classes of people and answers all the purposes for which it was designed. And so the silver dollar, if restored to our coinage, would greatly add to the convenience of the people. But this coin should be subject to the same rule, as to issue and convertibility, as other forms of money. If the market value of the silver in it were less than that of gold coin of the same denomination, and it were issued

in unlimited quantities, and made a legal tender for all debts, it would demonetize gold and depreciate our paper money.

The importance of gold as the standard of value is conceded by all. Since 1834, it has been practically the sole coin standard of the United States, and since 1815, has been the sole standard of Great Britain. Germany has recently adopted the same standard. France and other Latin nations have suspended the coinage of silver, and, it is supposed, will gradually either adopt the sole standard of gold or provide for the convertibility of silver coin, on the demand of the holder, into gold coin.

In the United States, several experiments have been made with the view of retaining both gold and silver in circulation. The Second Congress undertook to establish the ratio of fifteen of silver to one of gold, with free coinage of both metals. By this ratio gold was undervalued, as one ounce of gold was worth more in the markets of the world than fifteen ounces of silver, and gold, therefore, was exported. To correct this, in 1837 the ratio was fixed at sixteen to one, but sixteen ounces of silver were worth in the market more than one ounce of gold, so that silver was demonetized.

These difficulties in the adjustment of gold and silver coinage were fully considered by Congress prior to the passage of the act approved February 21, 1853. By that act a new, and it was believed a permanent policy, was adopted to secure the simultaneous circulation of both silver and gold coins in the United States. Silver fractional coins were provided for at a ratio of 14.88 in silver to one in gold, and were only issued in exchange for gold coin. The right of private parties to deposit silver bullion for such coinage was repealed, and these coins were issued from bullion purchased by the treasurer of the mint, and only upon the account and for the profit of the United States. The coin was a legal tender only in payment of debts for all sums not exceeding five dollars. Though the silver in this coin was worth in the market 3.13 cents on the dollar less than gold coin, yet its convenience for use as change, its issue by the Government only in exchange for, and its practical convertibility into, gold coin maintained it in circulation at par with gold coin. If the slight error in the ratio of 1792 prevented gold from entering into circulation for forty-five years, and the slight error in 1837 brought gold into circulation and banished silver until 1853, how much more certainly will an error now of nine per cent. cause gold to be exported and silver to become the sole standard of value? Is it worth while to travel again the round of errors, when experience has demonstrated that both metals can only be maintained in circulation together by adhering to the policy of 1853?

The silver dollar was not mentioned in the act of 1853, but from 1792 until 1874 it was worth more in the market than the gold dollar provided for in the act of 1837. It was not a current coin contemplated as being in circulation at the passage of the act of February 12, 1873. The whole amount of such dollars, issued prior to 1853, was $2,553,000. Subsequent to 1853, and until it was dropped from our coinage in 1873, the total amount issued was $5,492,838, or an aggregate of $8,045,838, and this was almost exclusively for exportation.

By the coinage act, approved February 12, 1873, fractional silver coins were authorized, similar in general character to the coins of 1853, but with a slight increase of silver in them, to make them conform exactly to the French coinage, and the old dollar was replaced by the trade-dollar of 420 grains of standard silver.

Much complaint has been made that this was done with the design of depriving the people of the privilege of paying their debts in a cheaper money than gold, but it is manifest that this is an error. No one then did or could foresee the subsequent fall in the market value of silver. The silver dollar was an unknown coin to the people, and was not in circulation even on the Pacific slope, where coin was in common use. The trade-dollar of 420 grains was substituted for the silver dollar of 412½ grains because it was believed that it was better adapted to supersede the Mexican dollar in the Chinese trade, and experiment proved this to be true. Since the trade-dollar was authorized $30,710,400 have been issued, or nearly four times the entire issue of old silver dollars since the foundation of the Government. Had not the coinage act of 1873 passed, the United States would now be compelled to suspend the free coinage of silver dollars, as the Latin nations did, or to have silver as the sole coin standard of value.

Since February, 1873, great changes have occurred in the market value of silver. Prior to that time the silver in the old dollar was worth more than a gold dollar, while at present it is worth about 92 cents. If by law any holder of silver bullion might deposit it in the mint and demand a full legal-tender dollar for every 412½ grains of standard silver deposited, the result would be inevitable that as soon as the mints could supply the demand the silver dollar would, by a financial law as fixed and invariable as the law of gravitation, become the only standard of value. All forms of paper money would fall to that standard or below it, and gold would be demonetized and quoted at a premium equal to its value in the markets of the world. For a time the run to deposit bullion at the mint would give to silver an artificial value, of which the holders and producers of silver bullion would have

the sole benefit. The utmost capacity of the mints would be employed for years to supply this demand at the cost of and without profit to the people. The silver dollar would take the place of gold as rapidly as coined, and be used in the payment of customs duties, causing an accumulation of such coins in the Treasury. If used in paying the interest on the public debt, the grave questions already presented would arise with public creditors, seriously affecting the public credit.

It is urged that the free coinage of silver in the United States will restore its market value to that of gold. Market value is fixed by the world, and not by the United States alone, and is affected by the whole mass of silver in the world. As the enormous and continuous demand for silver in Asia has not prevented the fall in silver, it is not likely that the limited demand for silver coin in this country, where paper money is now and will be the chief medium of exchange, will cause any considerable advance in its value. This advance, if any, will be secured by the demand for silver bullion for coin to be issued by and for the United States, as well as if it were issued for the benefit of the holder of the bullion. If the financial condition of our country is so grevious that we must at every hazard have a cheaper dollar, in order to lessen the burden of debts already contracted, it is far better, rather than to adopt the single standard of silver, to boldly reduce the number of grains in the gold dollar, or to abandon and retrace all efforts to make United States notes equal to coin. Either expedient will do greater harm to the public at large than any possible benefit to debtors.

The free coinage of silver will also impair the pledge made of the customs duties, by the act of February, 1862, for the payment of the interest of the public debt. The policy thus far adhered to, of collecting these duties in gold coin, has been the chief cause of upholding and advancing the public credit, and making it possible to lessen the burden of interest by the process of re-funding.

In view of these considerations, the Secretary has felt it to be his duty to earnestly urge upon Congress the serious objections to the free coinage of silver on such conditions as will demonetize gold, greatly disturb all the financial operations of the Government, suddenly revolutionize the basis of our currency, throw upon the Government the increased cost of coinage, arrest the re-funding of the public debt, and impair the public credit, with no apparent advantage to the people at large.

The Secretary believes that all the beneficial results hoped for from a liberal issue of silver coin can be secured by issuing this coin, in pursuance of the general policy of the act of 1853, in exchange for United States notes, coined from bullion purchased in the open market

by the United States, and maintaining it by redemption, or otherwise, at par with gold coin. It could be made a legal tender for such sums and on such contracts as would secure to it the most general circulation. It could be easily redeemed in United States notes and gold coin, and only reissued when demanded for public convenience. If the essential quality of redeemability given to United States notes, bank-bills, tokens, fractional coins, and currency maintains them at par, how much easier it would be to maintain the silver dollar, of intrinsic market value, nearly equal to gold, at par with gold coin, by giving to it the like quality of redeemability. To still further secure a fixed relative value of silver and gold, the United States might invite an international convention of commercial nations. Even such a convention, while it might check the fall of silver, could not prevent the operation of that higher law which places the market value of silver above human control. Issued upon the conditions here stated, the Secretary is of opinion that the silver dollar will be a great public advantage, but that if issued without limit, upon the demand of the owners of silver bullion, it will be a great public injury.

EXPORTS AND IMPORTS.

The receipts from customs for the year ended June 30, 1876, were $148,071,984 61, and at the corresponding date of 1877 they were $130,956,493 07—a decrease of $17,115,491 54. The receipts for the first quarter of the last fiscal year were $37,554,728 53, while, for the corresponding period of this year, they were $36,983,531 56—a decrease of $571,196 97.

The embarrassments attendant upon the collection of the revenue at the port of New York—alluded to in the report of my immediate predecessor—growing out of the large number of suits brought to recover alleged excess of duties, have not ceased; but a considerable number of such suits have been pressed to trial, with results in favor of the Government in the majority of cases. Owing to the multiplicity of such suits, a considerable delay necessarily occurs before they can be brought to trial; which delay is adverse to the interests both of the Government and the importers. The recommendation of my predecessor, that a special tribunal be created by law for the trial of customs-revenue cases at the port of New York, is renewed.

In compliance with the fourth section of the act approved August 15, 1876, and since the 4th of March last, commissions have been organized, under direction of the President, to investigate generally the manner in which the customs business has been conducted at many of the principal ports. They were also directed to inquire into the manner

in which appointments in the customs service have been heretofore made, and to suggest such changes in existing laws as would more fully meet the necessities of commerce at the present time, and promote economy in the collection of the customs revenue. The action taken by this Department, in pursuance of the recommendation of these commissions, has worked a marked improvement in the conduct of the customs service.

A copy of the sixth report of the commission, appointed to investigate the New York custom-house, is herewith transmitted, and the changes, recommended in existing laws, are commended to the consideration of Congress. Other changes, recommended by the various commissions, will be presented to Congress, in due time, for such action as may be deemed necessary.

Embarrassment has occurred during the past year in the collection of duties on sugar, under schedule G, title 33, of the Revised Statutes. These duties are assessed by the Dutch standard, according to color; and it has been alleged that sugars have been artificially colored in the country of export, to secure their passage at the custom-house at a less rate of duty than would be charged according to the color acquired in the ordinary process of manufacture.

While the truth of such allegation has not been established in any positive manner, notwithstanding the thorough examination which has been made by the officers of this Department, it has been ascertained that the suspected sugars, which pay the lowest rate of duty at the custom-house, were of a higher intrinsic grade in many cases than those paying higher rates of duty. Statistics show that, from some cause, a marked increase has occurred in the importation of sugar subject to the lowest rate of duty, and a corresponding decrease in the importation of unrefined sugars paying the higher rates. This is doubtless due in part to the act of March 3, 1875, (Stat. at Large, vol. 18, page 339,) which imposed an additional duty of 25 per cent. of the duties prescribed in schedule G, and thus increased the discrimination in favor of the lower grades of sugar.

The Dutch standard is an unsatisfactory basis for the assessment of duty, founded as it is on color alone, which bears no definite relation to the value of the sugar. If, however, the Dutch standard is to be retained, it is recommended that the grades be reduced in number, so that there shall be but three rates of duty, one for sugars not above No. 13, one for sugars above 13 and not above 20, and another for all sugars above No. 20, including all refined sugars. Based upon the quantities of the various grades imported during the past two years, the following rates would yield about the same amount of revenue as was collected

during that time: Sugars not above No. 13, per pound, $2\frac{38}{100}$; above No. 13 and not above 20, $3\frac{45}{100}$; above 20, and all refined sugars, 5 cents. This is inclusive of the 25 per cent. additional duty imposed by the act of March 3, 1875.

Extensive undervaluations in the entries of silk goods have occurred during the past year, and the persistent efforts of the officers of the Department at the principal ports to prevent and break up such frauds on the revenue have not been attended with entire success. This is due in part to the practice of shipping goods to agents in the United States on consignment for sale on the manufacturers' account, for which goods, it is claimed, there is consequently no market value abroad. It has been suggested, as a preventive for such evils in the future, that the duty on silks be changed to one per pound, instead of the present *ad-valorem* duty. The subject is commended to the careful consideration of Congress.

For the reasons already stated the aggregate revenue from imports cannot be decreased with due regard to the wants of the Government. A revision of the tariff seems desirable, and the Secretary recommends that a duty of two cents per pound on coffee and ten cents per pound on tea be adopted, which would yield a revenue, based on the average annual consumption of the last five years, of over twelve million dollars. By the adoption of such a measure opportunity will be given for a moderate enlargement of the free list, and for the reduction of some internal taxes. A large number of isolated articles are now included in the dutiable list which yield less than ten thousand dollars a year each, and the cost of collecting the duty on these articles is proportionally greater than on the staple articles. The addition of many such articles to the free list, in the event of the duty being placed on tea and coffee, would be beneficial.

The coin values of the exports and imports of the United States for the last fiscal year, as appears from returns made to and compiled by the Bureau of Statistics, are as follows:

Exports of domestic merchandise	$589, 670, 224
Exports of foreign merchandise	12, 804, 996
Total	602, 475, 220
Imports	451, 323, 126
Excess of exports over imports	151, 152, 094
For the fiscal year 1876 there was an excess of exports over imports amounting to	79, 643, 481
Showing an excess for the last fiscal year over the preceding year of	71, 508, 613

Exports of specie and bullion	$56,162,237
Imports of specie and bullion	40,774,414
Excess of exports over imports	15,387,823
Total excess of exports of merchandise and the precious metals over imports	$166,539,917

There was withdrawn from bond for consumption, in excess of that entered for warehouse, during the past fiscal year, merchandise of the value of $7,629,861. The total exportation of specie and bullion was less than that for the preceding year by $344,165, while the exports of domestic goods increased in value $64,087,977. Importations of merchandise decreased to the amount of $9,418,064, as compared with those of the preceding fiscal year; and of $81,682,310, as compared with the year ended June 30, 1875. There was an increase in the value of imports of the following articles, which are free of duty: Hides and skins, $1,927,994; crude India-rubber and gutta-percha, $1,478,507; raw silk, $1,368,529. The largest increase in the value of dutiable goods was in brown sugar, chiefly for refining purposes, $25,484,601.

Owing to the fact that there is no law requiring persons exporting merchandise by land-conveyance to Canada to file manifests containing the quantities and values thereof, the value of our exports of domestic merchandise to the Provinces of Quebec, Ontario, and Manitoba is not fully expressed in the returns made to the statistical bureau. From the detailed statements prepared by the Commissioner of Customs for the Dominion of Canada it appears that the Canadian value of our exports to those Provinces during the last fiscal year amounts to $13,051,798 in excess of that returned by the customs officers of the United States. Assuming that the Canadian value is identical with the value taken as a basis for returns by the Bureau of Statistics, the value of the total exports of the year, with this addition, amounts to $615,527,018.

The attention of Congress is called to the defects of law which prevent the collection of accurate returns of our exports to Canada, and the recommendation of my predecessor that remedial legislation may be enacted is renewed.

The effect of the act of June 22, 1874, (Statutes at Large, volume 18, page 186,) entitled an act to amend the customs-revenue laws and to repeal moieties, has not been salutary. The proceeds of fines, penalties, and forfeitures recovered for the violation of customs laws and paid into the Treasury from June 30, 1870, have been as follows:

Year ended June 30, 1871	$952,579 86
Do 1872	674,232 77
Do 1873	1,169,515 38
Do 1874	651,271 76
Do 1875	228,870 23
Do 1876	183,797 86
Do 1877	146,413 21

It is believed that the decrease of receipts from this source has not occurred in consequence of an increased observance of the law in the entries of goods, but rather to the fact that violations of law have not been detected in as great a number of cases as before the passage of that act. The commission which examined the custom-house at San Francisco, makes the following recommendation in regard to a modification of the law:

1st. That from the gross proceeds of any sale of goods seized in the act of being smuggled, there should be paid all legal and other costs of seizure and sale.

2d. That the Government should receive the amount of duty properly chargeable upon the goods so seized in full satisfaction for its claims.

3d. That the remainder be equally divided between the informer and seizing-officer, and where there is no informer, the whole of the remainder, after deducting expenses and duty, shall go to the seizing-officer: Provided, That neither seizing-officer nor informer shall be entitled to receive exceeding five thousand dollars for any one seizure: And provided further, That no officer of the customs in receipt of a salary or fixed compensation exceeding twenty-five hundred dollars per annum, shall be entitled to a *pro rata* of a seizure for acting as informer.

The collector of customs at New York submitted to the commission which examined that custom-house, a table which shows that in 1873 seizures at that port amounted to $773,310 09, and that in 1877, the total amount was $120,131 09.

The collector, in submitting that table, remarks that, without any desire to argue in behalf of informers or detective officers, he is yet strongly of the opinion that the above figures represent a loss of many millions to the Government, caused by a comparative safety to those who are undertaking and accomplishing great frauds upon the Government.

It is recommended that such a change be made in existing laws as will offer increased inducements to parties who may be able to secure a knowledge of such frauds to bring the same to the attention of the customs officers. The greatest loss to the revenue from cutoms

arises, not from smuggling, but from undervaluation of goods subject to an *ad-valorem* duty. It is, therefore, also recommended, for the purpose of securing simplicity and uniformity in the collection of the revenue from customs, that specific duties be adopted as far as practicable.

ALASKA.

Since the withdrawal of the troops from Alaska last spring, the management of the territory has practically devolved upon the Treasury Department. The only officers who could exercise any authority were the collector of customs at Sitka and his deputies stationed at other points within the territory, the duties of the officers at the seal islands being confined exclusively to the protection of the seal interests. It was feared that the sudden withdrawal of the troops might result in a conflict between the whites and Indians; but thus far little disturbance has occurred. The white population at Sitka is very limited, and the expense of maintaining customs officers there, and at other points within the territory, has aggregated, in the past two years, $17,418 32, while the receipts from customs have, during the same period, been very much less. It is, therefore, recommended that the port of Sitka be abolished.

The receipts from the tax on seal-skins taken on the islands of St. Paul and St. George, including the rent paid by the Alaska Commercial Company, have been as follows:

1876	$317, 584 00
1877	291, 155 50

The decrease of receipts from that source is consequent upon the fact that a less number of seals were taken the past year than the maximum allowed by law.

INTERNAL REVENUE.

The following tabular statement exhibits the receipts from the several sources of taxation under the internal-revenue laws, for the fiscal years ended, respectively, June 30, 1876, and June 30, 1877:

Statement showing the receipts from the several objects of taxation under the internal-revenue laws, for the fiscal years ended June 30, 1876, and June 30, 1877, respectively.

Sources.	1876.	1877.	Increase.	Decrease.
Spirits	$56, 426, 365 13	$57, 469, 429 72	$1, 043, 064 59	.....
Tobacco	39, 795, 339 91	41, 106, 546 92	1, 311, 207 01	.....
Fermented liquors	9, 571, 280 66	9, 480, 789 17	.....	$90, 491 49
Banks and bankers	4, 006, 698, 03	3, 829, 729 33	.....	176, 968 70
Penalties, &c	409, 284 48	419, 999 41	10, 714 93	.....
Adhesive stamps	6, 518, 487 51	6, 450, 429 15	.....	68, 058 36
Back-taxes under repealed laws	509, 631 09	238, 260 55	.....	271, 370 54
Total	117, 237, 086 81	118, 995, 184 25	2, 364, 986 53	606, 889 09

The tabular statement of amounts received includes commissions on sales of stamps paid in kind, which do not appear as cash receipts of the Treasury, and certain sums reported as collected, but not deposited, during their respective fiscal years. Hence there will be an apparent variation between the amounts of collections tabulated, and those shown by the covering-warrants of the Treasury.

The increase in the aggregate receipts from the sources specified, during the past fiscal year, amounts to a little more than one and three-quarter millions of dollars, and is chiefly derived from spirits and tobacco. The increase in the receipts from spirits is due in part to the greater quantity of whiskey withdrawn from warehouse at ninety cents per gallon during the current year than was withdrawn in 1876, and in part to the greater quantity of brandy distilled from fruit the past year. The aggregate quantity of tax-paid spirits withdrawn at seventy cents per gallon under the act of June 6, 1872, and at ninety cents per gallon under the act of March 3, 1875, was nearly the same; whereas the number of gallons withdrawn paying ninety cents was greater by 3,795,369 gallons during 1877 than in 1876.

The quantity of manufactured tobacco on which a tax of twenty-four cents per pound was paid in 1876, was 107,040,234 pounds; in 1877 the quantity amounted to 112,716,534 pounds, the increase being 5,676,300 pounds.

The number of collection districts on July 1, 1876, was one hundred and sixty-five; on June 30, 1877, one hundred and thirty. By consolidation, the number of districts has been further reduced to one hundred and twenty-six. The number of collectors was, on July 1, 1876, one hundred and sixty-five, and is now one hundred and twenty-six.

For further particulars relating to the operations of the bureau, attention is respectfully invited to the report of the Commissioner of Internal Revenue, herewith transmitted.

ACCOUNTING OFFICES.

The present system of accounting has been the result of many years' experience, and thus far, it is believed, has proven sufficient to protect the Government in all its ordinary and current disbursements.

Your attention is invited to the statements of several officers concerning the crowded condition of the files of their respective offices.

These files include the vouchers upon which the disbursements of the Government in all branches have been made, and the importance of securing them from destruction and providing for them such room as will make them readily accessible can hardly be over-estimated. Such

action for this purpose as you may deem necessary should be taken as soon as practicable.

CLAIMS AGAINST THE GOVERNMENT.

The attention of Congress is called to the laws imposing upon this Department the adjudication of a multitude of claims. Its organization is admirably adapted for the investigation and statement of accounts accruing in the ordinary course of current business, but it is not adapted to the investigation of claims long since accrued, and supported in most cases by *ex-parte* affidavits. The Department has no authority to cross-examine witnesses, no agents to send to examine into alleged facts, and no facilities, such as are in common use by courts, to ascertain truth and expose falsehood. It is respectfully suggested that this class of claims, not already acted upon, be transferred from the Treasury Department, and its business of accounting be confined to current accounts, payable from appropriations made within a short period of time.

Most of these claims are paid out of what are classed as "permanent annual appropriations," contained in section 3689, Revised Statutes, which do not come under the annual supervision of Congress. These appropriations, though declared to be annual, have been used for the payment of claims, however old, including nearly every case of fraudulent or exaggerated claims paid by this Department. It is respectfully urged that this important section be carefully revised; that the appropriations contained therein be made annually; and that only such claims as accrue within a brief period be paid by the Department, unless proper evidence in their favor appears upon the public records, as in the case of the principal or interest of the funded debt.

By the act approved June 20, 1874, (18 Stats., 110, sec. 5,) it was provided: "That from and after the first day of July, eighteen hundred and seventy-four, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury," &c.

Under a construction of this act, placed upon it after a full examination by the Department, it was held that most of the appropriations made by this section, and which accrued prior to July 1, 1874, are not within the exceptions stated in the act, and they were accordingly covered into the Treasury, and are not available except for current purposes and for claims accruing within the time fixed by that act. It

seems to be the clear purpose of this act to include permanent annual appropriations within its operation, and to thus include them is a wise public policy.

Among the permanent annual appropriations made in the section referred to, is that to repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest, from which the greater part of the refunds of customs duties are made. These include a class of claims commonly known as the "charges and commissions cases," which arose under the act of March 3, 1851. About fourteen hundred suits were brought by importers against the collector of customs at the port of New York, to recover alleged excessive duties collected by him in obedience to the decision of the Secretary of the Treasury that, to ascertain the dutiable value of imported goods at the port of entry, there should be added to the actual market value of the goods at the port of exportation, a commission of two and one-half per cent., and certain costs and charges. This act was repealed June 30, 1864, so that all these claims accrued prior to that date.

Over two million dollars have been paid on these claims, the items of interest and costs forming a very large proportion of that amount. The remaining cases are still pending in various stages of progress, and, to satisfy these, two million dollars more will probably be required.

Upon full consideration, the Secretary is of the opinion that no money should be appropriated for the payment of these claims until after a thorough investigation has been made into the nature, character, and justice, not only of those still pending, but also of those paid. Full details of these claims, as far as it is possible for the Department to ascertain them, will be submitted to Congress.

Under the same section claims for refund of taxes, illegally imposed under internal-revenue-tax laws, are paid. Claims under these laws are very numerous and varied in character, and some are still pending for refund of taxes wrongfully imposed under statutes which have been repealed and are no longer in force.

In internal-revenue cases, the law now in force in regard to informers' rewards (Section 3463, Revised Statutes) authorizes the Commissioner of Internal Revenue, with the approval of the Secretary, to pay such sums as he may deem necessary for detecting and bringing to trial persons guilty of violating the laws. It is respectfully submitted that all such discretionary powers be more carefully limited by law.

Questions are constantly arising as to the allowance to be made to district attorneys for their compensation. The statutes have been so

often amended and so variously construed that it is almost impossible to determine what allowances should be made.

In the southern district of New York the allowances have been such that in some years the compensation of the district attorney has exceeded $30,000, while in some meritorious cases there has hardly been sufficient authority for making a fair allowance.

To avoid excessive compensation, the Secretary has limited the aggregate amount of allowances to any district attorney within one year, including salary, to ten thousand dollars; but the better way is to establish by law the salary of each district attorney, and to forbid all allowances.

Under the act of July 4, 1864, and acts amendatory thereof, and Section 300, Appendix to Revised Statutes, claims of loyal citizens, in States not in rebellion, for quartermaster's stores and subsistence supplies received or taken for the use of the Army, are to be reported by the quartermaster general or commissary general, if satisfied that they are just, to the Third Auditor for settlement. The action of the accounting officers of the Treasury Department upon this class of claims is required, by the act of June 16, 1874, to be reported by the Secretary to Congress, at the commencement of each session, for consideration, before payment by appropriation. The number of claims of this character is very large, and the amount allowed thereon and reported in the Digest of Appropriations for 1877 is $270,357 22.

Other classes of claims under the jurisdiction of the same accounting officers, but not required by statute to be reported for specific appropriation, include those for compensation for horses and equipments lost in the military service, and for use and loss of steamboats and other vessels, railroad engines, &c., under the act of March 3, 1849, amended and construed by the acts of March 3, 1863, and June 22, 1874, and sections 3482 to 3489, Revised Statutes. These claims are numerous and involve a large amount in the aggregate.

By the act of May 18, 1872, section 5, the Secretary of the Treasurv was authorized and directed to pay to the lawful owners, or their legal representatives, the net proceeds actually paid into the Treasury of all cotton seized after the 30th day of June, 1865, by agents of the Government unlawfully and in violation of their instructions. The Secretary was invested with sole jurisdiction as to the construction of the act, and the methods by which the facts should be ascertained.

Under certain regulations of the Department, thirteen hundred and thirty-six claims were filed, claiming the proceeds of one hundred and thirty-six thousand bales of cotton, the estimated value of which is $13,600,000.

These claims have been acted on as follows:

Number of claims rejected	1,189
Number of claims dismissed	96
Number of claims allowed	49
Number of claims pending	2
The amount paid on allowed claims is	$194,801 77

The act is strictly limited in its scope, and was apparently intended to afford relief in a comparatively small number of cases, not disposed of by the Secretary before the proceeds of captured property were covered into the Treasury under the joint resolution of March 30, 1868, and in which wrongful or erroneous seizures were made by the agents of the Government engaged, after the close of active hostilities, in collecting and securing the many thousand bales of cotton scattered through the Southern States, which had been sold by its former owners to the Confederate States.

The amount of cotton taken was known to be greatly in excess of that which came into the hands of authorized agents of the Government subsequent to June 30, 1865; and, in view of the facts, that almost all of the fifty thousand bales of cotton collected after that date, the proceeds of which reached the Treasury, had been sold to the Confederate States during the war, or was unlawfully acquired by companies formed for the purpose of running the blockade, and that the restrictions of the act whereby the power of the Secretary to grant relief was confined within very narrow limits, the reason for the payment of so small an amount, as contrasted with the vast sum demanded, is apparent.

Upon the summary statement thus made, the Secretary respectfully recommends that all authority or power in this Department to pass upon claims that do not accrue within a brief period before they are presented, and which are not steadily prosecuted by the claimants, be taken away; that no claim once passed upon by the Department shall be reopened, and that the decisions heretofore rendered shall be final.

It is possible that, in acting upon the multitude of claims growing out of a great war, injustice has in some cases been done, and that honest claims have not been paid, while some fraudulent claims have been paid. But greater injustice would be done by reopening claims growing out of the war. It is the best policy to consider all such claims not heretofore paid as closed, unless Congress, by special acts in particular cases, shall extend appropriate relief.

There should be a limitation of time within which a claim should be presented, and a like limitation within which a suit in behalf of the United States should be commenced. Such a limitation is especially

needed as to suits brought by the United States against sureties on official bonds. In some cases, claims against the principal debtor, long delayed by the neglect of the Government, are unjustly pressed against the surety. Nearly all the fraudulent and exaggerated claims that have been presented to this Department are alleged to have accrued long since, and the evidence of the facts that would be a complete defence is lost by time. Such claims are supported by plausible affidavits, and, in some cases, by forgery and perjury. A statute of limitations in all cases would be a proper measure, not only as to claims between citizens, but as to claims for or against the Government.

The Secretary recommends this subject to the attention of Congress.

BUREAU OF ENGRAVING AND PRINTING.

Of the appropriation of $800,000 for the payment of labor and expenses in this bureau for the present fiscal year, $600,000 will remain unexpended at the close of the year. The internal-revenue stamps for cigars, liquors, snuff, and tobacco, printed under contract by the New York bank-note companies last year, will be printed in the bureau the current year, at a reduction in cost to the Government of $68,841 89. The printing of the backs of legal-tender notes and of the five-dollar national-currency notes, last year done by the Columbian Bank-Note Company, of this city, will also be executed in the bureau, and at a reduction in cost, as compared with the rates paid last year, of $40,254 30. The act making appropriations for the legislative, executive, and judicial expenses of the Government for the present fiscal year, (19 Statutes at Large, p. 152,) appropriates for dies, paper, and stamps for the internal revenue, $466,000, the engraving and printing to be done in the Bureau of Engraving and Printing of the Treasury Department, provided the cost does not exceed the prices paid under existing contracts. The contracts referred to were made in 1874 with the American, National, and Continental Bank-Note Companies, and were terminable on ninety days' notice. On the 20th day of June last, the Secretary requested the Chief of the Bureau to make such observations as he desired upon the comparative cost of printing internal-revenue stamps by private companies and by the bureau, and in reply received, on the 23d of June, a statement that the stamps referred to could be done by the bureau for $227,590, as against $296,431 89 paid to the bank-note companies last year, all of the printing to be done by plate and surface-printing from steel-plates. Being satisfied that this saving could be effected, and the law preferring that the work be done in the Treasury Department, the Secretary, on the 25th of June, gave the required ninety days' notice, and on the 1st of October

authorized the work to be done in the bureau. The adhesive and proprietary stamps used by the Commissioner of Internal Revenue are still printed by the National Bank-Note Company, under a contract made August 15, 1875, which took effect September 1, 1875, and is still in force. As these classes of stamps have never been executed by the bureau, and may not have been intended to be included by Congress in the provision referred to, no disturbance has been made of the previously existing arrangements.

On the accession of the present Secretary to the Department, all the printing upon the notes, bonds, and securities of the United States and the notes of the national banks was done in the bureau and department except the green backs of the legal-tenders and the black backs of the national-bank fives. These were executed by the Columbian Bank-Note Company of this city under a contract made February 20, 1877, and terminable on ninety days' notice. Inasmuch as the prices named in this contract were fixed in the original contract dated June, 1874, when the cost of labor and material was much higher than now, the Secretary deemed it for the interest of the Government to terminate it, so that the whole subject of engraving and printing by private companies would be within the power of the Government at the meeting of Congress.

The act providing for the expenses of the bureau for the current fiscal year requires that the work shall be performed at the Treasury Department if it can be done as cheaply, as perfectly, and as safely as elsewhere. (19 Statutes at Large, p. 353.) To determine the question of the cost of executing work in the bureau and elsewhere, the Secretary issued an advertisement, September 6, inviting proposals, on the 25th of that month, for printing the green backs on legal-tender notes and the black backs on national-currency notes, for the period of one year from the 1st of October. The estimate of the bureau on both classes of work, being an average of $8 71 per thousand perfect sheets, as against $18 per thousand paid the bank-note company last year, and less than the bid of any of the companies, the Secretary deemed it to be his duty, under the law, to bring this work within the bureau, at least for the present. After careful examination the Secretary is satisfied that the work, as done in the bureau, is more perfectly done than that heretofore done in private establishments, even at the high rates paid. Upon the question of safety, the Secretary cannot see how it is possible for the Government to be better protected from fraud or mistake than it now is. But the question of safety being one of public policy, the consideration of which properly belongs to Congress, the Secretary respectfully submits it to that body, with

the remark that, as the Government has been able with absolute safety by its own agents, to make and issue its gold and silver coin, analogy would indicate a similar course as to its paper circulation, and experience shows its practicability.

On the 20th of March last, the Secretary appointed a committee consisting of three experienced officers of the Department, to make a thorough examination of the bureau as then organized and conducted. Upon the report of that committee, there were discharged, April 18 and April 30, five hundred and thirty-eight persons, whose annual pay was about $390,000. On the first day of May, the bureau was put in charge of new officers, who have re-organized it in every branch, and have transformed it into an admirable workshop, as it was the purpose of the law it should be—where the public work can be done with cheapness, safety, and excellence. All the papers relating to the various transactions referred to are transmitted herewith.

The Secretary respectfully recommends that Congress appropriate a sum sufficient to erect a substantial fire-proof building for the work performed by this bureau, and for such other service of a mechanical nature as may from time to time be required. For considerations which justify this recommendation, and for details, the Secretary refers to the accompanying report of the Chief of the bureau.

PUBLIC MONEYS

In the report of the Treasurer of the United States, herewith submitted, there is set forth a detailed statement of the monetary transactions of the Government during the past year. It will be seen that the coin resources of the Treasury on all accounts from September 30, 1876, to September 30, 1877, had increased from $67,586,705 95 to $133,585,072 24, and the currency resources from $100,437,766 44 to $110,096,039 01.

Since the issue of silver coin commenced there has been returned to the Treasury for redemption a largely-increased amount of minor coins for which there is no demand. On September 29, 1877, there was on hand of these coins an amount of $870,140 54, constituting a portion of the currency balance of the Treasury practically unavailable for current use, and occupying the Treasury vaults to an inconvenient extent. The necessary legislation for their proper disposition is recommended.

SPECIAL AGENTS.

The Secretary calls attention to the accompanying report, showing the transactions in the Division of Special Agents of Customs. Only

twenty agents are now authorized to be employed. Until recently the number was fifty-three, and, in view of the extent and character of the duties devolving upon them, it is recommended that the number be increased to at least thirty.

COMMERCE AND NAVIGATION.

The Register of the Treasury reports the total tonnage of vessels of the United States to be 4,242,600 tons, a decrease of 36,858 tons from that of the fiscal year ended June 30, 1876.

The actual decrease is believed to be about 13,563 tons, this amount being the excess of the losses over the gains during the last fiscal year, the balance being accounted for by dropping canal-boats, exempt under the act of Congress approved April 18, 1874.

The following table exhibits the total tonnage for the last two years:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Registered, engaged in foreign trade	3,009	1,592,821	2,988	1,611,193
Enrolled and licensed, engaged in domestic commerce	22,925	2,686,637	22,398	2,631,407
Total	25,934	4,279,458	25,386	4,242,600

The tonnage of vessels built, as given by the Register, is 176,592 tons, being a decrease from that of the previous year of 26,994 tons, or over 15 per centum.

The number of vessels built is 1,029.

Official numbers have been awarded by the Bureau of Statistics during the fiscal year to 1,291 vessels, whose carrying capacity amounts to 217,541 tons, and since July 1, 1877, to 563 vessels, of the aggregate tonnage of 119,639, as the following statement more fully shows:

Statement showing the number, class, and tonnage of vessels officially numbered during the fiscal year ended June 30, 1877.

Class and character of vessels.	Vessels.	Tonnage.
Sailing-vessels	710	114,236.33
Steam-vessels	372	66,676.76
Unrigged vessels	209	37,415.26
Total	1,291	218,328.35

Vessels numbered and registered from July 1 to November 16, 1877.

Class and character of vessels.	Vessels.	Tonnage.
Sailing-vessels	264	66,849.29
Steam-vessels	154	34,136.58
Unrigged vessels	192	19,494.52
Total	610	120,480.39

In this connection, I would call attention to the fact that a large number of vessels, as defined by section 3 of the Revised Statutes, propelled neither by steam nor sails, go to make up the tonnage of enrolled and licensed vessels, while a large class of vessels with no internal appliances for propulsion is exempt from enrolment and license under the act of April 18, 1874. These vessels consist, mainly, of barges and open flats engaged in the transportation of coal and lumber on the large navigable rivers of the country. For many years this class of vessels has been increasing, and the water-transportation of merchandise upon such rivers has been gradually passing from steam-vessels to barges and other craft of temporary structure, which are towed or propelled by steam or sail-vessels. The act of 1874 exempted canal-boats and boats employed on the internal waters of States from enrolment, so that a discrimination now practically exists between vessels propelled neither by steam nor sails, as regards their liability to enrolment, dependent simply upon the question whether they are or are not usually employed on the internal waters of a State, in connection with their employment on navigable waters of the United States. The purely temporary character of many of these vessels renders it difficult to apply to them the provisions for enrolment that are applicable to vessels propelled by steam or sails, especially as they are so constructed as to admit neither of a permanent crew nor of a master who remains on board.

The discrimination as regards enrolment is, besides, a gratuitous cause of dissatisfaction among that portion of the mercantile community which makes use of craft not propelled directly by steam or sails. All these vessels should be subjected to a system of license and enrolment different from that now in force, or all should be exempted from enrolment. It is believed that the mercantile community would prefer enrolment, if the fees for the preliminary admeasurement were moderate, and the system of enrolling now in force were less complex. An entire abandonment of enrolment deprives the Government to a large

extent of the means of ascertaining the statistics of the trade carried on in this class of vessels.

The number of entries of American vessels into ports of the United States from foreign ports for the fiscal year ending June 30, 1877, was 10,660; the number of clearances of American vessels, foreign, for the same period was 10,790. The number of entries of foreign vessels into ports of the United States from foreign ports during the same period was 18,379; the number of clearances of foreign vessels, foreign, for the same time was 18,174.

The preponderance of foreign tonnage over domestic, in carrying on the foreign commerce of the country, is certainly not in accordance with the national desire. Such an increase in our shipping as will restore this commerce to American citizens should, as far as possible, without burdening other industries, be encouraged by legislation. The increase of the means and appliances for transportation, whether by shipping or land-carriage, is a tax upon the industries that produce the commodities to be conveyed. Subsidies drawn from the revenue in support of the transit industries are charges upon the productive industries, and can be discreetly granted only in the sure prospect of a large expansion in the market demand for the commodities to be transported by shipping or railroads, or where the vital necessities of the country require free and speedy communication between its different sections.

The high price in our depreciated paper money of the chief materials for ship-building has rendered us unable, since the war, to compete with other nations in this great industry. The demand for iron in building railroads, and the diversion of capital and labor from other industries to that, has, however, at present largely ceased. The appreciation of our currency to nearly the coin standard, the rapid development of the coal and iron industries, and the falling off in the demand for railroads, will tend to direct capital and labor to ship-building. Every encouragement may, at least, be given to the increase of commerce in vessels of American ownership that can be prudently afforded by modifying existing law in those respects in which it is a burden upon such commerce.

REVENUE-MARINE SERVICE.

The fleet of vessels employed in this branch of the public service consists of thirty-one steamers and five sailing-vessels. Nearly all of them are specially adapted for cruising in the waters where they are respectively stationed.

The following is a statement of the general services performed by them during the fiscal year ending June 30, 1877:

Number of vessels seized or reported for violation of law...	1,260
Number of vessels boarded and examined.....	25,396
Number of miles cruised.....	196,036
Number of vessels in distress assisted.....	204
Number of lives saved....	60
Estimated value of property rescued, consisting of vessels and their cargoes imperilled at sea.....	$3,901,362

In accordance with the provisions of the act of March 3, 1877, the revenue-steamer "Richard Rush" was properly fitted out and despatched from San Francisco, on the 1st of May last, for the protection of the seal-fisheries and sea-otter hunting-grounds in the vicinity of the seal islands and among the islands of the Aleutian archipelago, and has successfully accomplished her mission.

The cadet system for the Revenue Marine, provided for in the act of July 31, 1876, has been entered upon with the promise of great advantage to the service. Seven appointments have been made during the past year, from those applicants exhibiting the highest degree of proficiency, upon examination. These cadets having been assigned to duty on the schooner "J. C. Dobbin" for the purpose of affording them uniform and satisfactory instruction, a cruise was taken for practical training at sea. Upon its completion, the vessel was stationed at New Bedford, Mass., where the young men have entered upon a course of instruction, both theoretical and practical, arranged with a special view to the acquirements requisite for officers of the Revenue Marine.

The revenue steamer authorized to be built for service on the Pacific coast has been completed and placed on duty, with headquarters at the mouth of Columbia river. A new bark, of about 154 tons burden, is under construction, to be stationed, when completed, upon the Atlantic coast, and used as a training-ship for cadets, in conjunction with the performance of her regular work.

The expense of maintaining the Revenue Marine for the fiscal year ended June 30, 1877, is $841,176 31, the lowest reached since the expenses of this service have been kept separately.

The waters upon the Gulf coast between Mobile bay and Lake Pontchartrain are too shoal to admit of being properly patrolled by any of the vessels now in the service. This is, consequently, a favorite region for illicit traffic, which is greatly facilitated by the proximity of the railway running from Mobile to New Orleans. A small light-draught steam revenue cutter, not exceeding 100 tons burden, properly

manned and stationed in those waters, would, it is believed, afford important protection against smuggling. Such a vessel, it is estimated, can be built for the sum of $25,000. Recommendation is accordingly made that legislative action be had with a view of meeting this demand.

LIFE-SAVING SERVICE.

The report of the operations of this service affords a gratifying exhibit.

During the past year four new life-saving districts, one upon the coast of Florida, and three embracing the line of our coast upon the Lakes, have been organized. Thirty new life-saving and life-boat stations on the Atlantic and Lake coasts have been opened for service, together with the five houses of refuge authorized by law at different points upon the Florida coast. On the Pacific coast three life-boat stations have been completed, and are now receiving their equipments, and another is in process of construction.

The report makes several important recommendations, to which careful consideration is invited. Special attention is called to the recommendation for increasing the compensation of the keepers of the stations, a measure the necessity for which has been strongly impressed upon the Secretary by a personal examination of the service during the past year. The recent resignation of several of the best keepers, owing to the continued insufficiency of the pay, and the fact that other resignations are pending, and that most of these valuable men are retained with difficulty, upon the hope of adequate remuneration, presage serious consequences, which can only be averted by timely action. Under the charge of these officers the record of the service has this year surpassed that of any year preceding, the ratio of lives lost to the number imperilled having been reduced to about two and a half per cent. To allow the service, with this unexcelled record of usefulness, to lapse into incapable hands, would be a grave error, involving serious results to maritime interests and to human life.

The vast area embraced by the operations of the service, the multiplicity and importance of the details involved in its proper conduct, and the worth and gravity of its guardianship of vital concerns, now require that it be placed under an administration defined by law. Little, if any, increase of expense would attend this measure, which would carry with it all the benefits of completed organization essential to its proper management.

A noteworthy incident in the reported improvement of life-saving apparatus during the year is the extension, with an accompanying

diminution in the weight of the gun employed, of the range of the shot-line for establishing the means of safe transit from wrecks, to what is probably its utmost point of utility. This gratifying result narrows the problem of gun or mortar service at wrecks to the simple consideration of further lessening the weight of the ordnance used, with a view of facilitating rapid transportation.

The appalling disaster to the United States steamer Huron, on the coast of North Carolina, which has so recently occurred, would seem to demand that provision should be made for the opening of the life-saving stations in that vicinity at an earlier date than the appropriations have hitherto allowed.

LIGHT-HOUSE ESTABLISHMENT.

The light-house establishment is in a satisfactory condition. During the year, nineteen new light-houses, one new light-ship, one hundred and ninety-six river-lights, and one steam fog-signal have been put into operation.

Light-ship No. 41, referred to in the last report of the Secretary of the Treasury, was completed early in the fiscal year, and at once placed on an exposed station. Her fog-signal, which was of a novel design, has given great satisfaction.

Light-ship No. 42, for which appropriation was made by the last Congress, is also nearly completed, and will have a similar fog-signal She has been built with great care, at a time when material and labor were to be had at low rates, and is expected to be the best light-ship ever built by the Government.

Attention is called to the estimates of the Light-House Board for new light-houses at American Shoal and Rebecca Shoal on the Florida reefs. These lights are essential for the completion of the system for the Florida reefs, and would be aids of the greatest importance to the navigation of the difficult and dangerous waters of that locality.

The suggestion is made that considerable expense in the conduct of the light-house establishment might be saved by vesting the light-house inspectors with authority to make, upon their periodical visits to the stations, the disbursements which are now made by the collectors of customs acting as superintendents of lights. This step would also relieve many of the keepers from the trouble and cost incident to the journeys they are now compelled to make to obtain their salaries, besides preventing the detriment to the service involved in their absence, on such occasions, from their posts of duty.

COAST SURVEY.

The report of the Superintendent of the Coast Survey shows that good progress has been made in the general work of triangulation, topography, and hydrography, with commensurate results in the issue of charts for navigation.

In the prosecution of the work some notable facts have been developed. One of the investigations proves that information regarding the approximate velocity and direction of sea-currents, at any hour of the day, may be compiled for the use of navigators, so as to make these currents, which now so often baffle the mariner, available in approaching or leaving the coast.

As of equal importance with a knowledge of the currents and tides along the seaboard, but of even greater interest to the public, the variations of the magnetic needle have been noted in the work of the Coast Survey; and, by elaborate discussion and collation with older observations, it has become possible to predict variations of the compass, as in the case of the tides.

THE MARINE-HOSPITAL SERVICE.

The amount received as hospital-dues from seamen during the last fiscal year was $372,465 70, and the expenditures for the Marine-Hospital Service for the same period were $368,395 28—leaving a surplus of $4,070 12.

The number of sick and disabled seamen treated during the year was 15,175. The average cost per patient was $24 28—the least cost ever attained—a reduction to this amount having been made since 1870, when the average was $38 41. No deficiency appropriation has been required for this service since 1873.

No provision of law exists for the care and treatment of such destitute American seamen (employed in the fisheries) returned to the United States under section 4577 of the Revised Statutes as may not be entitled to the benefits of the Marine-Hospital Service, and whose condition on arrival requires admission to a hospital. No reasons exist for the abandonment of this class of seamen, when sick, upon their arrival in a port of this country. I would, therefore, recommend that the law be so amended as to authorize the continuation of the relief furnished them out of the fund appropriated for that purpose, until hospital-treatment shall be no longer required.

The appointment of medical officers to the grade of assistant surgeon only, and the promotion of assistant surgeons when vacancies occur in a higher grade, have produced satisfactory results. This sys-

tem is at present carried out under the regulations of the Department; it would seem advisable, however, that it should be regulated by statute.

Such provisions as may be needed for the improved administration of this service will be made the subject of further special communication to Congress.

STEAMBOAT INSPECTION.

During the past year there have been inspected 4,061 vessels, involving an aggregate tonnage of 1,014,912.36 tons, and licenses have been issued to 14,293 officers.

During that period there have been received, on account of fees for inspection of steam-vessels	$140,312 56
On account of officers' licenses	121,345 00
Total	261,657 56

There have been expended, during the same period, amounts as follows:

For inspectors and clerks	$176,692 00
For travelling and miscellaneous expenses	31,077 94
Total	207,769 94
Excess of receipts over expenditures	53,887 62

To avoid the expense incurred by the annual meeting of the board of supervising inspectors, as required by section 4405, Revised Statutes, it is recommended that authority be given to convene the board at such time and place as the Secretary of the Treasury shall designate.

The Supervising Inspector-General of Steam-Vessels recommends that section 4419, Revised Statutes of the United States, relating to lock-up safety-valves, be repealed, or so amended as to compel uniformity in its application; that authority be conferred upon the Secretary of the Treasury to appoint clerks to supervising inspectors in districts where their services are actually required; also, that a reduction be made in the fees for inspection of vessels of fifty tons and under; and also for licensing officers—to which recommendations your attention is respectfully invited.

PUBLIC BUILDINGS.

Attention is respectfully invited to that portion of the Supervising Architect's report, in which recommendation is made for the construction of buildings for the accommodation of the Bureau of Engraving

and Printing, and for such of the archives and files of the Department as are not required for current use.

While I have to recommend that appropriations be made for the continuation of work upon the public buildings now in progress under the supervision of this Department, in accordance with the estimates submitted therefor, the condition of the revenues is such as to make it unwise, in my judgment, to authorize the construction of new buildings, except in those cases where the demands of the public service seem to make them an absolute necessity.

REPORTS OF OFFICERS.

The reports of heads of bureaus and divisions, and the various tables referred to, are herewith transmitted as a part of this report.

The Secretary takes pleasure in commending to Congress the industry and ability of the heads of bureaus and other officers of this Department, many of whom by long experience in the discharge of difficult duties have made their services of the greatest value to the Government. The manner in which their complicated duties have been performed, the faithful observance of the trust reposed in them in the receipt and disbursement of large sums of money, and the accuracy and skill with which it is accounted for, entitle them to his grateful acknowledgments.

JOHN SHERMAN,
Secretary.

The Honorable
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—*Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1877.*

CUSTOMS.		
Quarter ended September 30, 1876	$37, 554, 728 53	
Quarter ended December 31, 1876	27, 793, 128 95	
Quarter ended March 31, 1877	34, 000, 920 47	
Quarter ended June 30, 1877	31, 607, 715 12	
		$130, 956, 493 07
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1876	$252, 005 63	
Quarter ended December 31, 1876	253, 186 77	
Quarter ended March 31, 1877	212, 600 10	
Quarter ended June 30, 1877	258, 461 18	
		976, 253 68
INTERNAL REVENUE.		
Quarter ended September 30 1876	$28, 813, 336 37	
Quarter ended December 31, 1876	29, 242, 881 76	
Quarter ended March 31, 1877	27, 446, 264 69	
Quarter ended June 30, 1877	33, 127, 925 01	
		118, 630, 407 83
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1876	$3, 534, 707 87	
Quarter ended December 31, 1876	21, 232 40	
Quarter ended March 31, 1877	3, 451, 871 55	
Quarter ended June 30, 1877	70, 739 14	
		7, 078, 550 96
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1876	$97, 902 59	
Quarter ended December 31, 1876	54, 113 62	
Quarter ended March 31, 1877	1, 039, 586 80	
Quarter ended June 30, 1877	470, 395 63	
		1, 661, 998 64
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1876	$257, 433 62	
Quarter ended December 31, 1876	281, 146 19	
Quarter ended March 31, 1877	262, 831 57	
Quarter ended June 30, 1877	243, 301 46	
		1, 044, 712 84
FEES—CONSULAR, LETTERS-PATENT, AND LAND.		
Quarter ended September 30, 1876	$425, 684 75	
Quarter ended December 31, 1876	317, 587 08	
Quarter ended March 31, 1877	424, 366 42	
Quarter ended June 30, 1877	559, 973 72	
		1, 727, 611 97
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1876	$87, 416 17	
Quarter ended December 31, 1876	56, 142 75	
Quarter ended March 31, 1877	61, 469 47	
Quarter ended June 30, 1877	128, 986 57	
		333, 954 96
PREMIUM ON SALES OF COIN.		
Quarter ended September 30, 1876	$119, 518 96	
Quarter ended December 31, 1876	61, 597 14	
Quarter ended March 31, 1877	39, 377 82	
Quarter ended June 30, 1877	29, 086 86	
		249, 580 78
PROFITS ON COINAGE.		
Quarter ended September 30, 1876	$481, 954 00	
Quarter ended December 31, 1876	522, 142 32	
Quarter ended March 31, 1877	1, 625, 760 41	
Quarter ended June 30, 1877	643, 382 35	
		3, 273, 239 08
MISCELLANEOUS SOURCES.		
Quarter ended September 30, 1876	$1, 485, 836 00	
Quarter ended December 31, 1876	399, 737 29	
Quarter ended March 31, 1877	603, 705 89	
Quarter ended June 30, 1877	578, 503 63	
		3, 067, 782 81
Total ordinary receipts, exclusive of loans		269, 000, 586 62
Proceeds of 5 per cent. bonds of 1881, (Geneva award)		2, 728, 726 07
Bonds canceled, and accrued interest, (Geneva award fund)		9, 677, 105 89
Excess of net receipts from loans over redemptions		24, 906, 324 95
Total net receipts		306, 312, 743 53
Balance in Treasury June 30, 1876		121, 807, 732 30
Grand total		428, 120, 475 83

TABLE B.—*Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1877.*

CIVIL.

Congress	$4,865,193 96	
Executive	6,054,048 51	
Judiciary	3,391,094 41	
Government of Territories	22[illegible],922 43	
Sub-treasuries	353,383 26	
Public land-offices	540,213 51	
Inspection of steam-vessels	207,769 94	
Mint and assay-offices	153,562 32	
Total civil		$15,794,188 34

FOREIGN INTERCOURSE.

Diplomatic salaries	$362,866 80	
Consular salaries	478,169 99	
Contingencies of consulates	142,627 71	
Relief and protection of American seamen	68,620 46	
Rescuing American seamen from shipwreck	3,353 39	
American and Mexican Claims Commission	7,950 00	
American and Spanish Claims Commission	7,452 65	
Alabama Claims Commission	55,435 99	
Tribunal of Arbitration at Geneva	12,075 94	
Survey of boundary between United States and British possessions	1,042 64	
Prisons for American convicts	14,202 77	
Contingent and miscellaneous	75,960 45	
Total foreign intercourse		1,229,758 79

MISCELLANEOUS.

Mint establishment	$1,172,431 17
Branch-mint buildings	62,793 21
Coast Survey	626,168 38
Light-house establishment	1,442,277 51
Building and repairs of light-houses	924,734 07
Refunding excess of deposits for unascertained duties	2,098,805 31
Revenue-cutter service	841,176 31
Building revenue-cutters	35,681 68
Life-saving service	372,087 30
Custom-houses, court-houses post-offices, &c	4,657,416 25
Furniture, fuel, &c., for public buildings under Treasury Department	428,646 28
Repairs and preservation of buildings under Treasury Department	227,128 94
Collecting customs-revenue	6,501,037 57
Debenture and drawbacks under customs laws	3,127,964 69
Marine-hospital establishment	367,509 97
[illegible]nensation in lieu of moieties	32,392 13
[illegible]ing and collecting internal revenue	3,556,943 85
[illegible]hing violations of internal-revenue laws	91,658 75
Internal-revenue stamps, paper, and dies	415,555 64
Refunding duties erroneously or illegally collected	323,390 04
[illegible]nternal-revenue allowances and drawbacks	55,168 92
[illegible]demption of internal-revenue stamps	16,121 33
Mail-steamship service	375,000 00
Deficiencies of revenue of Post-Office Department	5,733,038 94
Return of proceeds of captured and abandoned property	5,284 17
Expenses national loan, salaries	439,027 03
Expenses refunding national debt	489,740 86
Expenses national currency	128,654 82
Suppressing counterfeiting and fraud	111,722 08
Contingent expenses Independent Treasury	55,648 60
Public buildings and grounds in Washington	252,210 41
Annual repairs of the Capitol	78,000 00
Extension and grading of Capitol grounds	155,000 00
State, War, and Navy Department building	370,300 00
Columbian Institute for Deaf and Dumb	88,000 00
Government Hospital for the Insane	159,996 21
Charitable institutions in Washington	94,604 86
Metropolitan police	149,754 76
Support and treatment of transient paupers	14,972 14
Survey of public lands	368,986 69
Repayments for lands erroneously sold	30,176 27
Five per cent. fund, &c., to States	17,283 64
Expenses of the eighth and ninth census	2,920 96
Penitentiaries in Territories	1,498 00
Payments under relief acts	85,485 48
Expenses of board of health of District of Columbia	16,670 00
Refunding proceeds of cotton seized	9,811 30
Southern Claims Commission	41,800 00
Reissuing of national currency	151,109 15
Postage	708,640 69
Expenses of District of Columbia	258,562 44
Interest on 3.65 bonds of District of Columbia	501,649 61
Expenses for Bureau of Engraving and Printing	966,205 68
Purchase and management of Louisville and Portland Canal	48,120 00

TABLE B.—*Statement of the net disbursements, (by warrants,) &c.*—Continued.

Vaults, safes, and locks for public buildings	$49, 580 88	
Smithsonian Institution	81, 560 00	
Indemnity for swamp-lands	20, 022 15	
International Exhibition	107, 929 75	
Department of Agriculture	119, 949 64	
Fees of supervisors of elections	170, 272 07	
Propagation, &c., of food-fishes	53, 879 45	
Collecting mining and other statistics	12, 972 15	
Patent-Office	149, 998 91	
Miscellaneous items	77, 097 85	
Rent and occupation of bay and peninsula of Samana	65, 000 00	
Geological survey of the Territories	182, 000 00	
Deposits by individuals for surveys of public lands	59, 022 39	
Manufacture of postal cards	62, 300 00	
Commission to regulate transportation of mails	10, 000 00	
Defending suits and claims for seizure of contraband and abandoned property	41, 664 27	
Total miscellaneous	$40, 550, 213 60	
Less excess of repayments	1, 322, 094 13	
		$39, 228, 119 47

INTERIOR DEPARTMENT.

Indians	$5, 277, 007 22	
Pensions	27, 963, 752 27	
Total Interior Department		33, 240, 759 49

MILITARY ESTABLISHMENT.

Pay Department	$12, 702, 607 76	
Commissary Department	2, 448, 872 64	
Quartermaster's Department	11, 879, 787 58	
Ordnance Department	1, 305, 627 42	
Medical Department	592, 902 38	
Military Academy	60, 954 45	
Expenses of recruiting	98, 576 45	
Contingencies	27, 306 97	
Signal-service	310, 297 07	
Bounties to soldiers	390, 677 08	
Reimbursing States for raising volunteers	217, 722 22	
Claims of loyal citizens for supplies	942, 818 32	
Payments under relief acts	248, 614 91	
Forts and fortifications	304, 415 33	
Improvements of rivers and harbors	4, 108, 155 54	
Reimbursing Kentucky for expenses in suppressing the rebellion	4, 504 80	
Building roads, bridges, &c	204, 433 65	
Washington and Oregon volunteers in 1855 and 1856	9, 093 92	
Horses and other property lost in service	47, 675 56	
Support of Soldiers' Home	33, 208 15	
Miscellaneous	202, 650 24	
Support of National Home for Disabled Volunteers	668, 733 44	
Claims for quartermaster's and commissary stores	173, 100 02	
Total miltary establishment		37, 082, 735 90

NAVAL ESTABLISHMENT.

Pay and contingencies of the Navy	$7, 093, 667 31	
Marine Corps	891, 274 95	
Navigation	396, 934 11	
Ordnance	339, 014 38	
Provisions and clothing	1, 073, 984 02	
Medicine and surgery	80, 687 90	
Equipment and recruiting	805, 335 75	
Construction and repairs	1, 977, 331 34	
Steam-engineering	942, 223 57	
Yards and docks	1, 295, 447 99	
Payments under relief acts	78, 782 46	
Observations of the transit of Venus	4, 550 39	
Miscellaneous	19, 064 06	
Total naval establishment	14, 998, 278 23	
Less excess of repayments	38, 342 87	
		14, 959, 935 36
INTEREST ON THE PUBLIC DEBT		97, 124, 511 58
Total net ordinary expenditures		238, 660, 008 93
Payment of judgments Court of Alabama Claims		2, 674, 465 93
		241, 334, 474 86
Balance in Treasury June 30, 1877		186, 786, 000 97
Total		428, 120, 475 83

TABLE C.—*Statement of the issue and redemption of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1877.*

Character of loans.	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Treasury notes prior to 1846, acts of October 12, 1837, May 21, 1838, March 31, 1840, February 15, 1841, January 31, 1842, August 31, 1842, and March 3, 1843	.....	$50 00	.....	$50 00
Treasury notes of 1861, act of March 2, 1861	.....	100 00	.....	100 00
Seven-thirties of 1861, act of July 17, 1861	.....	200 00	.....	200 00
Old demand notes, acts of July 17, 1861, August 5, 1861, and July 12, 1862	.....	2, 955 00	.....	2, 955 00
Five-twenties of 1862, act of February 25, 1862	.....	449 100 00	.....	449, 100 00
Legal-tender notes, acts of February 25, 1862, July 11, 1862, January 7, 1863, and March 3, 1863	$72, 440, 899 00	82, 448, 851 00	.....	10, 007, 952 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864	.....	14, 043, 458 05	.....	14, 043, 458 05
One-year notes of 1863, act of March 3, 1863	.....	5, 630 00	.....	5, 630 00
Two-year notes of 1863, act of March 3, 1863	.....	3, 350 00	.....	3, 350 00
Coin-certificates, act of March 3, 1863	58, 141, 200 00	45, 250, 000 00	$12, 891, 200 00	.....
Compound-interest notes, acts of March 3, 1863, and June 30, 1864	.....	32, 130 00	.....	32, 130 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865	.....	19, 250 00	.....	19, 250 00
Five-twenties of March, 1864, act of March 3, 1864	.....	6, 000 00	.....	6, 000 00
Five-twenties of June, 1864, act of June 30, 1864	.....	1, 644, 150 00	.....	1, 644, 150 00
Five-twenties of 1865, act of March 3, 1865	.....	115, 464, 350 00	.....	115, 464, 350 00
Consols of 1865, act of March 3, 1865	.....	6, 050 00	.....	6, 050 00
Consols of 1867, act of March 3, 1865	.....	1, 000 00	.....	1, 000 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871	1, 134, 650 00	9, 553, 800 00	.....	8, 419, 150 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871	140, 000, 000 00	.....	140. 000, 000 00	.....
Certificates of deposit, act of June 8, 1872	77, 155, 000 00	55, 035, 000 00	22, 120, 000 00	.....
Total	348, 871, 749 00	323, 965, 424 05	175, 011, 200 00	150, 104, 875 05
Excess of issues	.....	.....	175, 011, 200 00	
Excess of redemptions	.....	.....	150, 104, 875 05	
Net excess of issues, charged in receipts and expenditures	.....	.....	24, 906, 324 95	

TABLE D.—*Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1877.*

RECEIPTS.

Customs	$36, 983, 531 56
Sales of public lands	218, 791 19
Internal revenue	28, 393, 382 58
Tax on circulation, deposits, &c., of national banks	3, 449, 936 84
Repayment of interest by Pacific Railway Companies	236, 162 18
Customs fees. fines, penalties, and forfeitures	295, 340 32
Consular, letters-patent, homestead and land fees	441, 604 35
Proceeds of sales of Government property	65, 588 36
Premium on sales of coin	130, 432 67
Profits on coinage	427, 777 10
Miscellaneous	895, 022 67
Total net ordinary receipts	71, 537, 569 82
Balance in the Treasury June 30, 1877	186, 786, 000 97
Total	258, 323, 570 79

DISBURSEMENTS.

Customs	5, 075, 834 33
Internal revenue	861, 646 07
Diplomatic service	281, 213 16
Judiciary	791, 098 37
Interior, (civil)	965, 257 27
Treasury proper	7, 122, 265 14
Quarterly salaries	124, 061 71
Total civil and miscellaneous	15, 221, 376 05
Indians	1, 658, 572 96
Pensions	7, 416, 783 59
Military establishment	2, 072, 037 48
Naval establishment	3, 895, 545 51
Interest on the public debt	40, 466, 589 96
Total net ordinary disbursements	70, 730, 905 55
Redemption of the public debt	2, 534, 025 07
Balance in the Treasury September 30, 1877	185, 058, 640 17
Total	258, 323, 570 79

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* 1877, *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, 669 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 88
1834	4, 760, 082 03
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, 304, 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

*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, amounting to $31,730,000, in 1873; $58,760,000, in 1874; $58,415,000, in 1875; $32,840,000, in 1876, and $54,960,000, in 1877, 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.

tatement of the principal of the public debt, including accrued interest thereon, less cash in the Treasury, on the 1st day of July of each year, from July 1, 1869, to July 1, 1877, compiled from the published monthly debt-statements of those dates.

Year.	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, 932 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

*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 those 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 of 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.—*Statement of the receipts of the United States from March 4, 1789, to June*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791	.....	$4, 399, 473 09	.....	.....	.....	$10, 478 10
1792	$973, 905 75	3, 443, 070 85	$208, 942 81	.....	.....	9, 918 65
1793	783, 444 51	4, 255, 306 56	337, 705 70	.....	.....	21, 410 88
1794	753, 661 69	4, 801, 065 28	274, 089 62	.....	.....	53, 277 97
1795	1, 151, 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	.....	83, 540 60	399, 139 29
1798	1, 021, 899 04	7, 106, 061 93	644, 357 95	.....	11, 963 11	58, 192 81
1799	617, 451 43	6, 610, 449 31	779, 136 44	.....	.....	86, 187 56
1800	2, 161, 867 77	9, 080, 932 73	809, 396 55	$734, 223 97	443 75	152, 712 10
1801	2, 623, 311 99	10, 750, 778 93	1, 048, 033 43	534, 343 38	167, 726 06	345, 649 15
1802	3, 295, 391 00	12, 438, 235 74	621, 898 89	206, 565 44	188, 628 02	1, 500, 505 86
1803	5, 020, 697 64	10, 479, 417 61	215, 179 69	71, 879 20	165, 675 69	131, 945 44
1804	4, 825, 811 60	11, 098, 565 33	50, 941 29	50, 198 44	487, 526 79	139, 075 53
1805	4, 637, 005 26	12, 936, 487 04	21, 747 15	21, 882 91	540, 193 80	40, 382 30
1806	3, 999, 388 99	14, 667, 698 17	20, 101 45	55, 763 86	765, 245 73	51, 121 86
1807	4, 538, 123 80	15, 845, 521 61	13, 051 40	34, 732 56	466, 163 27	38, 550 42
1808	9, 643, 850 07	16, 363, 550 58	8, 190 23	19, 159 21	647, 939 06	21, 822 85
1809	9, 941, 809 96	7, 257, 506 62	4, 034 29	7, 517 31	442, 252 33	62, 162 57
1810	3, 848, 056 78	8, 583, 309 31	7, 430 63	12, 448 68	696, 548 82	84, 476 84
1811	2, 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 32	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, 834, 187 04	1, 991, 226 06	109, 761 08
1818	14, 989, 465 48	17, 176, 385 00	955, 270 20	264, 333 36	2, 606, 564 77	57, 617 71
1819	1, 478, 526 74	20, 283, 608 76	229, 593 63	83, 650 78	3, 274, 422 78	57, 098 42
1820	2, 079, 992 38	15, 005, 612 15	106, 260 53	31, 586 82	1, 635, 871 61	61, 338 44
1821	1, 198, 461 21	13, 004, 447 15	69, 027 63	29, 349 05	1, 212, 966 46	152, 589 43
1822	1, 681, 592 24	17, 589 761 94	67, 665 71	20, 961 56	1, 803, 581 54	452, 957 19
1823	4, 237, 427 55	19, 088, 433 44	34, 242 17	10, 337 71	916, 523 10	141, 129 84
1824	9, 463, 922 81	17, 878, 325 71	34, 663 37	6, 201 96	984, 418 15	127, 603 60
1825	1, 946, 597 13	20, 098, 713 45	25, 771 35	2, 330 85	1, 216, 090 56	130, 451 81
1826	5, 201, 650 43	23, 341, 331 77	21, 589 93	6, 638 76	1, 393, 785 09	94, 588 66
1827	6, 358, 686 18	19, 712, 283 29	19, 885 68	2, 626 90	1, 495, 845 26	1, 315, 722 83
1828	6, 668, 286 10	23, 205, 523 64	17, 451 54	2, 218 81	1, 018, 308 75	65, 126 49
1829	5, 972, 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	14, 630 65	6, 791 13	2, 623, 381 03	270, 410 61
1833	2, 011, 777 55	29, 032, 508 91	2, 759 00	394 12	3, 967, 682 55	470, 096 67
1834	11, 702, 905 31	16, 214, 957 15	4, 196 09	19 80	4, 857, 600 69	480, 812 32
1835	8, 892, 858 42	19, 391, 310 59	10, 459 48	4, 263 33	14, 757, 600 75	759, 972 13
1836	26, 749, 803 96	23, 409, 940 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 45
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 70	3, 517 12	.....	2, 077, 022 30	361, 453 68
1846	36, 194, 274 81	26, 712, 667 87	2, 897 26	.....	2, 694, 452 48	289, 950 13
1847	38, 261, 959 65	23, 747, 864 66	375 00	.....	2, 498, 355 20	220, 808 30
1848	33, 079, 276 43	31, 757, 070 96	375 00	.....	3, 328, 642 56	612, 610 69
1849	29, 416, 612 45	28, 346, 738 82	.....	.....	1, 688, 959 55	685, 379 13
1850	32, 827, 082 69	39, 668, 686 42	.....	.....	1, 859, 894 25	2, 064, 308 21
1851	35, 871, 753 31	49, 017, 567 92	.....	.....	2, 352, 305 30	1, 185, 166 11
1852	40, 158, 353 25	47, 339, 326 62	.....	.....	2, 043, 239 58	464, 249 40
1853	43, 338, 860 02	58, 931, 865 52	.....	.....	1, 667, 084 99	988, 081 17
1854	50, 261, 901 09	64, 224, 190 27	.....	.....	8, 470, 798 39	1, 105, 352 74
1855	48, 591, 073 41	53, 025, 794 21	.....	.....	11, 497, 049 07	827, 731 40
1856	47, 777, 672 13	64, 022, 863 50	.....	.....	8, 917, 644 93	1, 116, 190 81
1857	49, 108, 229 80	63, 875, 905 05	.....	.....	3, 829, 456 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 60	53, 187, 511 87	.....	.....	1, 778, 557 71	1, 088, 530 25
1861	32, 979, 530 78	39, 582, 125 64	.....	.....	870, 658 54	1, 023, 515 31
1862	30, 963, 857 83	49, 056, 397 62	.....	1, 795, 331 73	152, 203 77	915, 327 97
1863	46, 965, 304 87	69, 059, 642 40	37, 640, 787 95	1, 485, 103 61	167, 617 17	3, 741, 794 38
1864	36, 523, 046 13	102, 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, 753 31	25, 441, 556 00

* For the half-year from Jan-

30, 1877, *by calendar years to* 1843 *and by fiscal years* (*ended June* 30) *from that time.*

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791	.....	$4, 409, 951 19	.....	.....	$361, 391 34	$4, 771, 342 53	.....
1792	$8, 028 00	3, 669, 960 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	.....	.....	12, 837, 900 00	22, 639, 032 76	.....
1813	.....	14, 340, 409 95	300 00	.....	26, 184, 135 00	40, 524, 844 95	.....
1814	.....	11, 181, 625 16	85 79	.....	23, 377, 826 00	34, 559, 536 95	.....
1815	.....	15, 696, 916 82	11, 541 74	$32, 107 64	35, 220, 671 40	50, 961, 237 60	.....
1816	.....	47, 676, 985 66	68, 665 16	686 09	9, 425, 084 91	57, 171, 421 8	.....
1817	202, 426 30	33, 099, 049 74	267, 819 14	.....	466, 723 45	33, 833, 592 33	.....
1818	525, 000 00	21, 585, 171 04	412 62	.....	8, 353 00	21, 593, 936 66	.....
1819	675, 000 00	24, 603, 374 37	.....	.....	2, 291 0	24, 605, 665 37	.....
1820	1, 000, 000 00	17, 840, 669 55	.....	40, 000 00	3, 000, 824 13	20, 881, 493 68	.....
1821	105, 000 00	14, 573, 379 72	.....	.....	5, 000, 324 00	19, 573, 703 72	.....
1822	297, 500 00	20, 232, 427 94	.....	.....	.....	20, 232, 427 94	.....
1823	350, 000 00	20, 540, 666 26	.....	.....	.....	20, 540, 666 26	.....
1824	350, 000 00	19, 381, 212 79	.....	.....	5, 000, 000 00	24, 381, 212 79	.....
1825	367, 500 00	21, 840, 858 02	.....	.....	5, 000, 000 00	26, 840, 858 02	.....
1826	402, 500 00	25, 260, 434 21	.....	.....	.....	25, 260, 434 21	.....
1827	420, 000 00	22, 966, 363 96	.....	.....	.....	22, 966, 363 96	.....
1828	455, 000 00	24, 763, 629 23	.....	.....	.....	24, 763, 629 23	.....
1829	490, 000 00	24, 827, 627 38	.....	.....	.....	24, 827, 627 38	.....
1830	490, 080 90	24, 844, 116 51	.....	.....	.....	24, 844, 116 51	.....
1831	490, 000 00	28, 526, 820 82	.....	.....	.....	28, 526, 820 82	.....
1832	490, 000 00	31, 867, 450 66	.....	.....	.....	31, 867, 450 66	$1, 889 50
1833	474, 985 00	33, 948, 426 25	.....	.....	.....	33, 948, 426 25	.....
1834	234, 349 50	21, 791, 935 55	.....	.....	.....	21, 791, 935 55	.....
1835	506, 480 82	35, 430, 087 10	.....	.....	.....	35, 430, 087 10	.....
1836	292, 674 67	50, 826, 796 05	.....	.....	.....	50, 826, 796 05	.....
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	.....	49, 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	.....	28, 365 91	28, 872, 399 45	55, 368, 168 52	30, 000 00
1848	.....	35, 698, 699 21	.....	37, 080 00	21, 256, 700 00	56, 992, 479 21	.....
1849	.....	30, 721, 077 50	.....	487, 065 48	28, 588, 750 00	59, 796, 892 98	.....
1850	.....	43, 592, 888 88	.....	10, 550 00	4, 045, 950 00	47, 649, 388 88	.....
1851	.....	52, 555, 039 33	.....	4, 264 92	203, 400 00	52, 762, 704 25	.....
1852	.....	49, 846, 815 60	.....	.....	46, 300 00	49, 893, 115 60	.....
1853	.....	61, 587, 031 68	.....	22 50	16, 350 00	61, 603, 404 18	103, 301 37
1854	.....	73, 800, 341 40	.....	.....	2, 001 67	73, 802, 343 07	.....
1855	.....	65, 350, 574 68	.....	.....	800 00	65, 351, 374 68	.....
1856	.....	74, 056, 699 24	.....	.....	200 00	74, 056, 899 24	.....
1857	.....	68, 965, 312 57	.....	.....	3, 900 00	68, 969, 212 57	.....
1858	.....	46, 655, 365 96	.....	.....	23, 717, 300 00	70, 372, 665 96	.....
1859	.....	52, 777, 107 92	.....	709, 357 72	28, 287, 500 00	81, 773, 965 64	15, 408 34
1860	.....	56, 054, 599 83	.....	10, 008 00	20, 776, 800 00	76, 841, 407 83	.....
1861	.....	41, 476, 299 49	.....	33, 630 90	41, 861, 709 74	83, 371, 640 13	.....
1862	.....	51, 919, 261 09	.....	68, 400 00	529, 692, 460 50	581, 680, 121 59	11, 110 81
1863	.....	112, 094, 945 51	.....	602, 345 44	776, 682, 361 57	889, 379, 652 52	6, 001 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, 445 89	1, 472, 224, 740 85	1, 805, 939, 345 93	6, 095 11

uary 1, 1843, to June 30, 1843.

TABLE F.—*Statement of the receipts of the United States*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	$33, 933, 657 89	$179, 046, 651 58	$309, 226, 813 42	$1, 974, 754 12	$665, 031 03	$29, 036, 314 23
1867	160, 817, 099 73	176, 417, 810 88	266, 027, 537 43	4, 200, 233 70	1, 163, 575 76	15, 037, 522 15
1868	198, 076, 537 09	164, 464, 599 56	191, 087, 589 41	1, 788, 445 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	143, 098, 153 63	580, 355 37	2, 388, 646 68	22, 093, 541 21
1872	138, 019, 122 15	216, 370, 286 77	130, 642, 177 72	.....	2, 575, 714 19	15, 106, 051 23
1873	134, 666, 001 85	188, 089, 522 70	113, 729, 314 14	315, 254 51	2, 882, 312 38	17, 161, 270 05
1874	159, 293, 673 41	163, 103, 833 69	102, 409, 784 90	.....	1, 852, 428 93	32, 575, 043 32
1875	178, 833, 339 54	157, 167, 722 35	110, 007, 493 58	.....	1, 413, 640 17	15, 431, 915 31
1876	172, 804, 061 32	148, 071, 984 61	116, 700, 732 03	93, 798 80	1, 129, 466 95	24, 070, 602 31
1877	149, 909, 377 21	130, 956, 493 07	118, 630, 407 83	.....	976, 253 68	30, 437, 487 42
.....	.....	3, 985, 020, 633 90	2, 323, 940, 371 53	27, 648, 725 73	202, 543, 288 38	355, 249, 409 43

*Amounts heretofore credited to the Treasurer as una

NOTE.—The ordinary receipts for the year 1876 include

from March 4, 1789, *to June* 30, 1877, *&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, 533 05	$1, 270, 884, 173 11	$172, 094 29
1867	.....	462, 846, 679 92	.....	27, 787, 330 35	640, 426, 910 29	1, 131, 060, 920 56	721, 827 93
							2, 675, 918 19
1868	.....	376, 434, 453 82	.....	29, 203, 629 50	625, 111, 433 20	1, 030, 749, 516 52	.....
1869	.....	357, 188, 256 09	.....	13, 755, 491 12	238, 678, 081 06	609, 621, 828 27	*2, 070 73
1870	.....	395, 959, 833 87	.....	15, 295, 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	.....
....	9, 720, 136 29	6, 904, 122, 565 26	485, 224 45	202, 436, 960 90	9, 188, 090, 760 84	16, 295, 135, 511 45	2, 661, 866 53

vailable, and since recovered and charged to his account.
$6,613,826.12, and for 1877 $12,405,831.96, proceeds of Geneva award bonds.

TABLE G.—*Statement of the expenditures of the United States from March 4, 1789, to June*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	$632, 804 03	.....	$27, 000 00	$175, 813 88	$1, 083, 971 61
1792	1, 100, 702 09	.....	13, 648 85	109, 243 15	4, 672, 664 38
1793	1, 130, 249 08	.....	27, 282 83	80, 087 81	511, 451 01
1794	2, 639, 097 59	$61, 408 97	13, 042 46	81, 399 24	750, 350 74
1795	2, 480, 910 13	410, 562 03	23, 475 68	68, 673 22	1, 378, 920 66
1796	1, 260, 263 84	274, 784 04	113, 563 98	100, 843 71	801, 847 58
1797	1, 039, 402 46	382, 631 89	62, 396 58	92, 256 97	1, 259, 422 62
1798	2, 009, 522 30	1, 381, 347 76	16, 470 09	104, 845 33	1, 139, 524 94
1799	2, 466, 946 98	2, 858, 081 84	20, 302 19	95, 444 03	1, 039, 391 68
1800	2, 560, 878 77	3, 448, 716 03	31 22	64, 130 73	1, 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, 834 40	1, 884, 067 80	213, 575 00	82, 576 04	1, 423, 285 61
1809	3, 345, 772 17	2, 427, 758 80	337, 503 84	87, 833 54	1, 215, 803 79
1810	2, 294, 323 94	1, 654, 244 20	177, 625 00	83, 744 16	1, 101, 144 98
1811	2, 032, 828 19	1, 965, 566 39	151, 875 00	75, 043 88	1, 367, 291 40
1812	11, 817, 798 24	3, 959, 365 15	277, 845 00	91, 402 10	1, 683, 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, 319, 243 06	477, 005 44	242, 817 25	2, 223, 121 54
1822	3, 111, 981 48	2, 224, 458 98	575, 007 41	1, 948, 199 40	1, 967, 996 24
1823	3, 096, 924 43	2, 503, 765 83	380, 781 82	1, 780, 588 52	2, 022, 093 99
1824	3, 340, 939 85	2, 904, 581 56	429, 987 90	1, 499, 326 59	7, 155, 308 81
1825	3, 659, 914 18	3, 049, 083 86	724, 106 44	1, 308, 810 57	2, 748, 544 89
1826	3, 943, 194 37	4, 218, 902 45	743, 447 83	1, 556, 593 83	2, 600, 177 79
1827	3, 948, 977 88	4, 263, 877 45	750, 624 88	976, 138 86	2, 713, 476 58
1828	4, 145, 544 56	3, 918, 786 44	705, 084 24	850, 573 57	3, 676, 052 64
1829	4, 724, 291 07	3, 308, 745 47	576, 344 74	949, 594 47	3, 082, 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, 835 55	3, 856, 183 07	930, 738 04	1, 170, 665 14	3, 064, 646 10
1832	5, 446, 034 88	3, 956, 370 29	1, 352, 419 75	1, 184, 422 40	4, 577, 141 45
1833	6, 704, 019 10	3, 901, 356 75	1, 802, 980 93	4, 589, 152 40	5, 716, 245 93
1834	5, 696, 189 38	3, 956, 260 42	1, 003, 953 20	3, 364, 285 30	4, 404, 728 95
1835	5, 759, 156 89	3, 864, 939 06	1, 706, 444 48	1, 954, 711 32	4, 229, 698 53
1836	11, 747, 345 25	5, 807, 718 23	5, 037, 022 88	2, 882, 797 96	5, 393, 279 72
1837	13, 682, 730 80	6, 646, 914 53	4, 348, 036 19	2, 672, 162 45	9, 893, 370 27
1838	12, 897, 224 16	6, 131, 580 53	5, 504, 191 34	2, 156, 057 29	7, 160, 664 76
1839	5, 916, 995 80	6, 182, 294 25	2, 528, 917 28	3, 142, 750 51	5, 725, 990 89
1840	7, 095, 267 23	6, 113, 896 89	2, 331, 794 86	2, 603, 562 17	5, 995, 398 96
1841	8, 801, 610 24	6, 001, 076 97	2, 514, 837 12	2, 388, 434 51	6, 490, 881 45
1842	6, 610, 438 02	8, 397, 242 95	1, 199, 099 68	1, 378, 931 33	6, 775, 624 61
1843*	2, 908, 671 95	3, 727, 711 53	578, 371 00	839, 041 12	3, 202, 713 00
1844	5, 218, 183 66	6, 498, 199 11	1, 256, 532 39	2, 032, 008 99	5, 645, 183 86
1845	5, 746, 291 28	6, 297, 177 89	1, 539, 351 35	2, 400, 788 11	5, 911, 760 98
1846	10, 413, 370 58	6, 455, 013 92	1, 027, 693 64	1, 811, 097 56	6, 711, 283 89
1847	35, 840, 030 33	7, 900, 635 76	1, 430, 411 30	1, 744, 823 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 21
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, 294, 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, 834 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, 310, 380 58	28, 565, 498 77
1858	25, 679, 121 63	14, 053, 264 64	4, 978, 266 18	1, 219, 768 30	26, 400, 016 42
1859	23, 154, 720 53	14, 690, 927 90	3, 490, 534 53	1, 222, 222 71	23, 797, 544 40
1860	16, 472, 202 72	11, 514, 649 83	2, 991, 121 54	1, 100, 802 32	27, 977, 978 30
1861	23, 001, 530 67	12, 387, 156 52	2, 865, 481 17	1, 034, 599 73	23, 327, 287 69
1862	389, 173, 562 29	42, 640, 353 09	2, 327, 948 37	852, 170 47	21, 385, 862 59
1863	603, 314, 411 82	63, 261, 235 31	3, 152, 032 70	1, 078, 513 36	23, 198, 382 37
1864	690, 391, 048 66	85, 704, 963 74	2, 629, 975 97	4, 985, 473 90	27, 572, 216 87

* For the half-year from Jan

30, 1877, *by calendar years to* 1843 *and by fiscal years* (*ended June* 30) *from that time.*

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	$1, 919, 589. 52	.....	$1, 177, 863 03	$699, 984 23	$3, 797, 436 78	$973, 905 75
1792	5, 896, 258 47	.....	2, 373, 611 28	693, 050 25	8, 962, 920 00	783, 444 51
1793	1, 749, 070 73	.....	2, 097, 859 17	2, 633, 048 07	6, 479, 977 97	753, 661 69
1794	3, 545, 299 00	.....	2, 752, 523 04	2, 743, 771 13	9, 041, 593 17	1, 151, 924 17
1795	4, 362, 541 72	.....	2, 947, 059 06	2, 841, 639 37	10, 151, 240 15	516, 442 91
1796	2, 551, 303 15	.....	3, 239, 347 68	2, 577, 126 01	8, 367, 776 84	888, 995 42
1797	2, 836, 110 52	.....	3, 172, 516 73	2, 617, 250 12	8, 625, 877 37	1, 021, 899 04
1798	4, 651, 710 42	.....	2, 955, 875 90	976, 032 09	8, 583, 618 41	617, 451 43
1799	6, 480, 166 72	.....	2, 815, 651 41	1, 706, 578 84	11, 002, 396 97	2, 161, 867 77
1800	7, 411, 369 97	.....	3, 402, 601 04	1, 138, 563 11	11, 952, 534 12	2, 623, 311 99
1801	4, 981, 669 90	.....	4, 411, 830 06	2, 879, 876 98	12, 273, 376 94	3, 295, 391 00
1802	3, 737, 079 91	.....	4, 239, 172 16	5, 294, 235 24	13, 270, 487 31	5, 020, 697 64
1803	4, 002, 824 24	.....	3, 949, 462 36	3, 306, 697 07	11, 258, 983 67	4, 825, 811 60
1804	4, 452, 858 91	.....	4, 185, 048 74	3, 977, 206 07	12, 615, 113 72	4, 037, 005 26
1805	6, 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, 586, 479 26	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, 396 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, 244, 495 51	22, 033, 519 19
1817	15, 454, 609 92	.....	4, 536, 282 55	20, 886, 753 57	40, 877, 646 04	14, 989, 465 48
1818	13, 808, 673 78	.....	6, 209, 954 03	15, 086, 247 59	35, 104, 875 40	1, 478, 526 74
1819	16, 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, 973 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, 697 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	25, 459, 479 52	5, 972, 435 81
1829	12, 641, 210 40	.....	2, 542, 843 23	9, 860, 304 77	25, 044, 358 40	5, 755, 704 79
1830	13, 229, 533 33	.....	1, 912, 574 93	9, 443, 173 29	24, 585, 281 55	6, 014, 539 75
1831	13, 864, 067 90	.....	1, 373, 748 74	14, 800, 629 48	30, 038, 446 12	4, 502, 914 45
1832	16, 516, 388 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 60	.....	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, 829 62
1845	21, 895, 369 61	$18, 231 43	1, 040, 458 18	7, 536, 349 49	30, 490, 408 71	36, 194, 274 81
1846	26, 418, 459 59	.....	842, 723 27	371, 100 04	27, 632, 282 90	38, 261, 959 65
1847	53, 801, 569 37	.....	1, 119, 214 72	5, 600, 067 65	60, 520, 851 74	33, 079, 276 43
1848	45, 227, 454 77	.....	2, 390, 765 88	13, 036, 922 54	60, 655, 143 19	29, 416. 612 45
1849	39, 933, 542 61	82, 865 81	3, 565, 535 78	12, 804, 478 54	56, 386, 422 74	32, 827, 082 69
1850	37, 165, 990 09	.....	3, 782, 393 03	3, 656, 335 14	44, 604, 718 26	35, 871, 753 31
1851	44, 054, 717 66	69, 713 19	3, 696, 760 75	654, 912 71	48, 476, 104 31	40, 158, 353 25
1852	40, 389, 954 56	170, 063 42	4, 000, 297 80	2, 152, 293 05	46, 712, 608 83	43, 338, 860 02
1853	44, 078, 156 35	420, 498 64	3, 665, 832 74	6, 412, 574 01	54, 577, 061 74	50, 261, 901 09
1854	51, 967, 528 42	2, 877, 818 69	3, 070, 926 69	17, 556, 896 95	75, 473, 170 75	48, 591, 073 41
1855	56, 316, 197 72	872, 047 39	2, 314, 464 99	6, 662, 065 86	66, 164, 775 96	47, 777, 672 13
1856	66, 772, 527 64	385, 372 90	1, 953, 822 37	3, 614, 618 66	72, 726, 341 57	49, 108, 229 80
1857	66, 041, 143 70	363, 572 39	1, 593, 265 23	3, 276, 606 05	71, 274, 587 37	46, 802, 855 00
1858	72, 330, 437 17	574, 443 08	1, 652, 055 67	7, 505, 250 82	82, 062, 186 74	35, 113, 334 22
1859	66, 335, 950 07	.....	2, 637, 649 70	14, 685, 043 15	83, 678, 642 92	33, 193, 248 60
1860	60, 056, 754 71	.....	3, 144, 190 94	13, 854, 250 00	77, 055, 125 65	32, 979, 530 78
1861	62, 616, 055 78	.....	4, 034, 157 30	18, 737, 100 00	85, 387, 313 08	30, 963, 857 83
1862	456, 379, 896 81	.....	13, 190, 344 84	96, 097, 322 09	565, 667, 563 74	46, 965, 304 87
1863	694, 004, 375 56	.....	24, 729, 700 62	181, 081, 635 07	899, 815, 911 25	36, 523, 046 13
1864	811, 283, 679 14	.....	53, 685, 421 69	430, 572, 014 03	1, 295, 541, 114 86	134, 433, 738 44

nary 1, 1843, to June 30, 1843.

TABLE G.—*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, 691 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, 293 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, 609 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, 398, 110 06
1874	42, 313, 927 22	30, 932, 587 42	6, 692, 462 09	29, 038, 414 66	85, 141, 593 61
1875	41, 120, 645 98	21, 497, 626 27	8, 384, 656 82	29, 456, 216 22	71, 070, 702 98
1876	38, 070, 888 64	18, 963, 309 82	5, 966, 558 17	28, 257, 395 69	73, 599, 661 04
1877	37, 082, 735 90	14, 959, 935 36	5, 277, 007 22	27, 963, 752 27	58, 926, 532 53
	4, 202, 972, 307 68	966, 780, 863 02	171, 377, 688 77	428, 205, 659 66	1, 341, 688, 212 20

* Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The out in the Treasury June 30, 1877, by this statement is $214,887,645.88, from which should be deducted $186,786,000.97. The ordinary expenditures for the year 1876 include $6,641,287.26, and for 1877

States from March 4, 1789, *to June* 30, 1877—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	$1, 217, 704, 199 28	$1, 717, 900 11	$77, 395, 090 30	$609, 616, 141 68	$1, 906, 433, 331 37	$33, 933, 657 89
1866	385, 954, 731 43	58, 476 51	133, 067, 624 91	620, 263, 249 10	1, 139, 344, 081 95	165, 301, 654 76
	5, 152, 771, 550 43	7, 611, 003 56	502, 689, 519 27	2, 374, 677, 103 12	8, 037, 749, 176 38	
	*4, 481, 566 24	.....	*2, 888 48	*100 31	*4, 484, 555 03	*4, 484, 555 03
	5, 157, 253, 116 67	7, 611, 003 56	502, 692, 407 75	2, 374, 677, 203 43	8, 042, 233, 731 41	160, 817, 099 73
1867	202, 947, 733 87	10, 813, 349 38	143, 781, 591 91	735, 536, 980 11	1, 093, 079, 655 27	198, 076, 537 09
1868	229, 915, 088 11	7, 001, 151 04	140, 424, 045 71	692, 549, 685 88	1, 069, 889, 970 74	158, 936, 082 87
1869	190, 496, 354 95	1, 674, 680 05	130, 694, 242 80	261, 912, 718 31	584, 777, 996 11	183, 781, 985 76
1870	164, 421, 507 15	15, 996, 555 60	129, 235, 498 00	393, 254, 282 13	702, 907, 842 88	177, 604, 116 51
1871	157, 583, 827 58	9, 016, 794 74	125, 576, 565 93	399, 503, 670 65	691, 680, 858 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, 243, 271 23	449, 345, 272 80	714, 446, 357 39	149, 909, 377 21
1877	144, 209, 963 28	.....	97, 124, 511 58	323, 965, 424 05	565, 299, 898 91	214, 887, 645 88
	7, 111, 024, 731 33	65, 572, 794 67	1, 802, 094, 022 85	7, 098, 894, 450 19	16, 077, 585, 999 04	.....

warrants.

standing warrants are then added, and the statement is by warrants *issued* from that date. The balance the amount deposited with the States, $28,101,644.91, leaving the net available balance June 30, 1877, $2,674,465.93, payments of judgments of the Court of Alabama Claims.

TABLE H.—*Statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1877.*

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

DR.			CR.		
July 1 1868	To ¼ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868	$6, 529, 219 63	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	196, 590 00		By accrued interest on the amount of purchases in 1869	136, 392 56
	Balance to new account	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
				By balance to new account	744, 711 80
		27, 660, 879 14			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 redemptiou 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			
		31,673,839 74			31,673,839 74

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	222,586 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			
		30,852,447 93			30,852,447 93

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	541,973 50			
		31,519,501 18			31,519,501 18

TABLE H.—*Statement showing the condition of the sinking-fund, &c.*—Continued.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

DR.			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 $24,498,910.05, 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

TABLE I.—*Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1877.*

Year ended—	Principal redeemed.	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, 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	429 04	13,400 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 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	10,681,736 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

TABLE I.—*Statement showing the purchases of bonds on account of the sinking-fund, &c.*—Continued.

Year ended—	Principal redeemed.	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, 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	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 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

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
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
Grand total	185,074,000 00	16,665,917 61	157,677,967 61	179,489,607 39	9,474,123 75	2,517,414 73	6,956,709 02

TABLE K.—*Statement of the outstanding principal of the public debt of the United States, June 30, 1877.*

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837. (For detailed information in regard to earlier loans see Finance Report for 1876.)	.....	On demand ...	5 and 6 per cent.	.....	.....	.....	$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837, (5 Statutes, 201;) May 21, 1838, (5 Statutes, 228;) 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,) authorized the issue of Treasury notes in various amounts, and with interest at rates named therein, from 1 mill to 6 per centum per annum.	1 and 2 years	1 and 2 ears from date.	1 mill to 6 per cent.	Par.....	.....	.....	82,575 35
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of Treasury notes in such sums as the exigencies of the Government might require, the amount outstanding at any one time not to exceed $10,000,000, to bear interest at not exceeding 6 per cent. per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs-duties.	1	One year from date.	1 mill and 5 2-5 per cent.	Par.....	$10,000,000 00	$7,687,800 00	6,000 00
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July, 1844, by the issue of stock, with interest at 5 per cent., payable in five years.	5 years.....	April and July, 1849.	5 per cent...	Par.....	350,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of $23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These were receivable in payment of all debts due the United States, including customs-duties.	1 and 2 years.	After 60 days notice.	5 2-5 and 6 per cent.	Par....	23,000,000 00	26,122,100 00	950 00

LOAN OF 1847.							
The act of January 28, 1847, (9 Statutes, 118,) authorized the issue of $23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum, reimbursable after December 31, 1867. Section 14 authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent overissue.	20 years	January 1, 1868.	6 per cent ..	.0125 to .02 per cent. premium.	23, 000, 000 00	28, 207, 000 00	1, 250 00
BOUNTY-LAND SCRIP.							
The 9th section of the act of February 11, 1847, (9 Statutes, 125,) authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldiers, to bear 6 per cent. interest per annum, redeemable at the pleasure of the Government, by notice from the Treasury Department. Interest ceases July 1, 1849.	Indefinite...	July 1, 1849 ...	6 per cent...	Par.....	Indefinite.....	233, 075 00	3, 400 00
TEXAN INDEMNITY STOCK.							
The act of September 9, 1850. (9 Statutes, 447,) authorized the issue of $10,000,000 stock, with interest at 5 per cent. per annum. to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. The stock was to be redeemable at the end of fourteen years.	14 years.....	January 1, 1865.	5 per cent...	Par.....	10, 000, 000 00	5, 000, 000 00	21, 000 00
TREASURY NOTES OF 1857.							
The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of $20,000,000 in Treasury notes, $6,000,000 with interest at not exceeding 6 per cent. per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per cent. per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	60 days' notice	5 and 5½ per cent.	Par....	20, 000, 000 00	20, 000, 000 00	1, 900 00
LOAN OF 1858.							
The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of $20 000,000, with interest at not exceeding 5 per cent. per annum, and redeemable any time after January 1, 1874.	15 years	January 1, 1874	5 per cent...	.0205 to .0703 premium.	20, 000, 000 00	20, 000, 000 00	268, 000 00
LOAN OF 1860.							
The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of $21,000,000, (to be used in redemption of Treasury notes,) with interest at not exceeding 6 per cent. per annum, redeemable in not less than ten nor more than twenty years.	10 years	January 1, 1871	5 per cent ..	Par to .0145 premium.	21, 000, 000 00	7, 022, 000 00	10, 000 00

TABLE K.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TREASURY NOTES OF 1860.							
The first section of the act of December 17, 1860, (12 Statutes, 121,) authorized the issue of Treasury notes for an amount not exceeding $10,000,000 at 6 per cent. per annum interest, redeemable at the expiration of one year from the date of the notes. The fourth section of the same act authorized the issue of such portion of the notes as might be deemed expedient to public creditors who would receive them at such rate of interest as might be offered by the lowest responsible bidders, after due advertisement; no bid to be received for less than ½ per cent. per annum.	1 year	1 year after date	6 to 12 per cent.	Par.....	$10, 000, 000 00	$10, 010, 900 00	.....
LOAN OF FEBRUARY, 1861, (1881s.)							
The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of $25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.	10 or 20 yrs..	January 1, 1881	6 per cent...	Par.....	25, 000, 000 00	18, 415, 000 00	$18, 415, 000 00
TREASURY NOTES OF 1861.							
The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of $10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs-duties, and were redeemable at any time within two years from the date of the act.	2 years..... 60 days	2 years after date. 60 days after date.	6 per cent...	Par.....	22, 468, 100 00 12, 896, 350 00	35, 364, 450 00	3, 000 00
OREGON WAR DEBT.							
The act of March 2, 1861, (12 Statutes, 198,) appropriated $2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years.....	July 1, 1881	6 per cent...	Par.....	2, 800, 000 00	1, 090, 850 00	945, 000 00

LOAN OF JULY AND AUGUST, 1861, (1881s.)							
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. None of such bonds were to be issued for a sum less than $500, and the whole amount of them was not to exceed the whole amount of 7.30 notes issued under the above act of July 17. The amount issued in exchange for 7.30s was $139,321,200.	20 years.....	July 1, 1881	6 per cent...	Par*....	250, 000, 000 00	50, 000, 000 00 139, 321, 200 00	189, 321, 350 00
OLD DEMAND-NOTES.							
The act of July 17, 1861, (12 Statutes, 259,) authorized the issue of $50,000,000 Treasury notes, not bearing interest, of a less denomination than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denomination of five dollars; it also added the assistant treasurer at Saint Louis, and the designated depositary at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand notes authorized $10,000,000.	.....	On demand ...	None	Par.....	60, 000, 000 00	60, 000, 000 00	63, 962 50
SEVEN-THIRTIES OF 1861.							
The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of $250,000,000, part of which was to be in Treasury notes, with interest at $7\frac{3}{10}$ per centum per annum, payable three years after date.	3 years.....	August 19 and October 1, 1864.	$7\frac{3}{10}$ per cent.	Par.....	140, 094, 750 00	140, 094, 750 00	16, 850 00
FIVE-TWENTIES OF 1862.							
The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of $500,000,000 for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of $11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (13 Statutes, 425,) authorized an additional issue of $4,000,000 of these bonds and their sale in the United States or Europe.	5 or 20 years.	May 1, 1867	6 per cent...	Par.....	515, 000, 000 00	514, 771, 600 00	562, 450 00

*$50,000,000 6 per cent. stock issued at a discount of $5,338,768.09, being equivalent to 7 per cent.

TABLE K.—*Statement of loans made by the United States, &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 in lieu of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 532,) authorized an additional issue of $150,000,000 United States Treasury notes, 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. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of $150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at 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.)	.....	On demand....	None	Par.....	$450, 000, 000 00	$447, 300, 203 10	$359, 764, 332 00
TEMPORARY LOAN.							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary-loan deposits of $25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary-loan deposits to $50,000,000. The act of July 11, 1862, (12 Statutes, 532,) authorized a further increase of temporary-loan deposits to $100,000,000. The act of June 30, 1864, (13 Statutes, 218,) authorized a further increase of temporary-loan deposits to not exceeding $150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days.	After ten days' notice.	4, 5, and 6 per cent.	Par.....	150, 000, 000 00	.....	3, 060 00
CERTIFICATES OF INDEBTEDNESS.							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year	1 year after date.	6 per cent...	Par.....	No imit	561, 753, 241 65	5, 000 00

FRACTIONAL CURRENCY.							
The act of July 17, 1862, (12 Statutes, 592,) authorized the use of postal and other stamps as currency, and made them receivable in payment of all dues to the United States less than five dollars. The fourth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to $50,000,000. The fifth section of the act of June 30, 1864, (13 Statutes, 220,) authorized an issue of $50,000,000 in fractional currency, and provided that the whole amount of these notes outstanding at any one time should not exceed this sum.	.....	On presentation.	None	Par.....	50, 000, 000 00	49, 102, 660 27	20, 403, 137 34
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 at 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 so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to $75,000,000 of bonds already advertised for.	17 years.....	July 1, 1881 ...	6 per cent...	Average premium of 4.13.	75, 000, 000 00	75, 000, 000 00	75, 000, 000 00
ONE-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of $400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	1 year.....	1 year after date.	5 per cent...	Par.....	400, 000, 000 00	44, 520, 000 00	55, 425 00
TWO-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of $400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	2 years.....	2 years after date.	5 per cent...	Par.....	400, 000, 000 00	166, 480, 000 00	40, 300 00
COIN-CERTIFICATES.							
The fifth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than $20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.	.....	On demand ...	None	Par.....	Indefinite.....	53, 313, 700 00	41, 572, 600 00

TABLE K.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
COMPOUND-INTEREST NOTES.							
The act of March 3, 1863, (12 Statutes, 709,) authorized the issue of $100,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of $200,000,000 Treasury notes, of any denomination not less than $10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3/10 per centum, payable in lawful money at maturity, and made them a legal tender for their face value to the same extent as United States notes; $177,045,770 of the amount issued was in redemption of 5 per cent. notes.	3 years.....	June 10, 1867, and May 15, 1868.	6 per cent. compound.	Par.....	$400,000,000 00	$266,595,440 00	$296,630 00
TEN-FORTIES OF 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of $200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	10 or 40 years	March 1, 1874..	5 per cent...	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,566,300 00
FIVE-TWENTIES OF MARCH, 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of $200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years	Nov. 1, 1869 ...	6 per cent...	Par.....	.....	3,882,500 00	.....
FIVE-TWENTIES OF JUNE, 1864.							
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of $400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.	5 or 20 years.	Nov. 1, 1869 ...	6 per cent ..	Par.....	400,000,000 00	125,561,300 00	209,950 00
SEVEN-THIRTIES OF 1864 AND 1865.							
The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of $200,000,000 Treasury notes, of not less than $10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7 3/10 per centum per annum. The act of March 3, 1865, (13 Statutes, 408,) authorized a loan of $600,000,000, and the issue therefor of bonds or Treasury notes; the notes to be of denominations of not less than $50, with interest in lawful money at not more than 7 3/10 per centum per annum.	3 years....	Aug. 15, 1867 June 15, 1868 July 15, 1868	7 3/10 per cent.	Par.....	800,000,000 00	829,992,500 00	164,550 00

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,) makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.	Indefinite...	.....	3 per cent...	Par.....	Indefinite.....	14, 000, 000 00	14, 000, 000 00
FIVE-TWENTIES OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{3}{10}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	Nov. 1, 1870...	6 per cent ..	Par.....	203, 327, 250 00	203, 327, 250 00	35, 280, 750 00
CONSOLS OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue or after any period not less than five years, interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{3}{10}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1870...	6 per cent...	Par.....	332, 998, 950 00	332, 998, 950 00	202, 657, 050 00
CONSOLS OF 1867.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600 000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from date of issue or after any period not	5 or 20 years.	July 1, 1872...	6 per cent...	Par.....	379, 602, 350 00	379, 617, 750 00	310, 621, 750 00

TABLE K.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
CONSOLS OF 1867—Continued.							
less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{3}{10}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.							
CONSOLS OF 1868.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of $600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than $50, payable not more than forty years from the date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{3}{10}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1873...	6 per cent...	Par.....	$42, 539, 350 00	$42, 539, 350 00	$37, 473, 800 00
THREE-PER-CENT. CERTIFICATES.							
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of $50,000,000 in temporary-loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money, on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868, (15 Statutes, 183,) authorized $25,000,000 additional of these certificates, for the sole purpose of redeeming compound-interest notes.	Indefinite..	On demand ...	3 per cent...	Par.....	75, 000, 000 00	85, 150, 000 00	5, 000 00
CERTIFICATES OF INDEBTEDNESS OF 1870.							
The act of July 8, 1870, (16 Statutes, 197,) authorized the issue of certificates of indebtedness, payable five years after date, with interest at 4 per centum per annum, payable semi-annually, principal and interest, in lawful money, to be hereafter appropriated and provided	5 years.....	Sept. 1, 1875...	4 per cent...	Par.....	678, 362 41	678, 362 41	.....

for by Congress. The certificates were issued, one-third to the State of Maine and two-thirds to the State of Massachusetts, both for the use and benefit of the European and North American Railway Company, and were in full adjustment and payment of any and all claims of said States or railway company for moneys expended (or interest thereon) by the State of Massachusetts on account of the war of 1812-'15.							
FIVE-PER-CENT FUNDED LOAN OF 1881.							
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 per cents to $500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.	10 years	May 1, 1881	5 per cent	Par	500,000 00	486,043,000 00	$508,440,350 00
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.						$13,957,000 00	
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, bonds of this loan, 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.					Indefinite	17,494,150 00	
The act of March 3, 1875, (18 Statutes, 466,) directs the Secretary of the Treasury to issue bonds of this loan 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.					Indefinite	500,000 00	

TABLE K.—*Statement of loans made by the United States, &c.*—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FOUR-AND-ONE-HALF-PER-CENT. FUNDED LOAN OF 1891.							
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. Under the act of June 20, 1871, (16 Statutes, 399,) which authorized the increase of 5 per cent. bonds to $500,000,000, the amount of the 4½ per cents were reduced to $200,000,000.	15 years...	Sept. 1, 1891...	4½ per cent..	Par.....	200, 000, 000 00	130, 000, 000 00	140, 000, 000 00
he 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, bonds of this loan, 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.						10, 000, 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 settlement of clearing-house balances at the places 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.	Indefinite...	On demand ...	None	Par.....	No limit	64, 780, 000 00	54, 960, 000 00
							2, 205, 301, 392 10

TABLE L.—*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.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On January 1, 1876:								
Central Pacific	$25,885,120 00	$11,027,697 67	$776,553 60	$11,804,251 27	$1,191,765 86	$10,612,485 41	$2,712,527 92	$13,325,013 33
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	455,846 99	2,308,165 24
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	2,170,415 23	10,928,119 59
Central Branch Union Pacific	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21	230,955 19	1,016,355 40
Western Pacific	1,970,560 00	722,380 14	59,116 80	781,496 94	9,367 00	772,129 94	163,069 89	935,199 83
Sioux City and Pacific	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53	174,873 65	867,421 18
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	668,927 36	23,472,585 70	5,907,688 87	29,380,274 57
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	3,112,076 38	14,461,667 49
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	525,021 79	2,558,767 49
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	2,496,152 67	11,934,963 27
Central Branch Union Pacific	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21	261,445 84	1,094,846 05
Western Pacific	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74	191,125 89	1,022,372 63
Sioux City and Pacific	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81	200,893 52	941,826 33
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17	6,786,716 09	32,014,443 26
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	3,544,981 77	15,633,668 12
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	601,026 62	2,756,471 22
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	2,853,345 13	13,062,084 34
Central Branch Union Pacific	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21	294,291 22	1,175,691 43
Western Pacific	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54	221,797 08	1,112,160 62
Sioux City and Pacific	1,628,320 00	780,403 09	48,849 60	829,252 69	39,470 28	789,782 41	229,148 30	1,018,930 71
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32	7,744,590 12	34,759,006 44

TABLE L.—*Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &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.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1877:								
Central Pacific	$25, 885, 120 00	$13, 357, 358 47	$776, 553 60	$14, 133, 912 07	$2, 065, 324 01	$12, 068, 588 06	$4, 004, 003 32	$16, 072, 591 38
Kansas Pacific	6, 303, 000 00	3, 671, 163 09	189, 090 00	3, 860, 253 09	1, 531, 680 06	2, 328, 573 03	683, 507 94	3, 012, 080 97
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	3, 237, 456 77	13, 603, 121 19
Central Branch Union Pacific	1, 600, 000 00	925, 808 26	48, 000 00	973, 808 26	58, 498 35	915, 309 91	329, 369 47	1, 244, 679 38
Western Pacific	1, 970, 560 00	899, 730 54	59, 116 80	958, 847 34	9, 367 00	949, 480 34	255, 161 91	1, 204, 642 25
Sioux City and Pacific	1, 628, 320 00	829, 252 69	48, 849 60	878, 102 29	62, 578 80	815, 523 49	259, 414 61	1, 074, 938 10
	64, 623, 512 00	34, 018, 923 78	1, 938, 705 36	35, 957, 629 14	8, 514, 489 89	27, 443, 139 25	8, 768, 914 02	36, 212, 053 27

TABLE M.—*Returns, by judgment 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, 1876, *to June* 30, 1877.

Date.	To whom paid.	Amount.
Sept. 1, 1876	Caroline E. Zacharie, executrix of James W. Zacharie	$4, 820 59
Feb. 2, 1877	Fred Gros Claude	463 58
	Total	5, 284 17

TABLE N.—*Judgments of the United States Court of Claims for proceeds of property seized as captured or abandoned, under the act of March* 12, 1863, *rendered but not paid during the fiscal year ended June* 30, 1877.

Date of judgment.	Name of claimant.	Amount awarded.
Mar. 26, 1877	Catharine J. Gillis, administratrix of Thomas H. Gillis	$14, 582 04
Apr. 9, 1877	Wylly Woodbridge	22, 941 39
May 1, 1877	Daniel Henry	981 44
May 1, 1877	Stephen H. Chism	3, 067 00
May 1, 1877	John N. Burcham	5, 581 94
May 1, 1877	Sarah A. Fleman	9, 201 00
May 1, 1877	James R. Nelson	3, 067 00
May 1, 1877	Ethelbert B. Bright	20, 351 58
May 1, 1877	Cynthia H. Brown	8, 585 00
June 4, 1877	Ficke Wehman	781 96
June 1, 1877	George W. Ross	4, 331 88
	Total	93, 472 23

TABLE O.—*Receipts and disbursements of United States assistant treasurers during the fiscal year ended June* 30, 1877.

NEW YORK.

Balance June 30, 1876		$78, 945, 715 88
RECEIPTS.		
On account of customs	$93, 788, 645 63	
On account of internal revenue	1, 933, 587 39	
On account of gold-notes	58, 141, 200 00	
On account of certificates, act June 8, 1872	40, 355, 000 00	
On account of Post-Office Department	8, 373, 503 35	
On account of transfers	88, 687, 314 69	
On account of patent-fees	7, 603 85	
On account of disbursing-officers	273, 876, 268 65	
On account of bullion account, superintendent assay-office, New York	11, 128, 788 53	
On account of interest in coin	62, 021, 708 95	
On account of interest in currency	3, 240, 728 43	
On account of miscellaneous	65, 073, 137 76	
		706, 627, 487 23
		785, 573, 203 11
DISBURSEMENTS.		
On account of Treasury drafts	259, 126, 301 07	
On account of Post-Office drafts	8, 158, 630 96	
On account of disbursing accounts	272, 881, 143 42	
On account of bullion account, superintendent assay-office, New York	11, 676, 653 57	
On account of interest in coin	62, 021, 708 95	
On account of interest in currency	3, 240, 758 43	
On account of certificates of deposit, act June 8, 1872	25, 150, 000 00	
On account of fractional currency redeemed in silver	1, 710, 500 00	
On account of fractional currency redeemed in currency	295, 500 00	
		644, 261, 196 40
Balance June 30, 1877		141, 312, 006 71

BOSTON.

Balance June 30, 1876		$16,464,387 68
RECEIPTS.		
On account of customs	$13,581,136 11	
On account of semi-annual duty	778,217 35	
On account of certificates, act June 8, 1872	11,005,000 00	
On account of Post-Office Department	557,485 80	
On account of transfers	18,176,571 06	
On account of patent-fees	11,003 40	
On account of disbursing-officers	39,431,235 87	
On account of silver account	1,336,700 00	
On account of interest in coin	8,248,739 20	
On account of interest in currency	583,500 72	
On account of miscellaneous	2,637,491 54	
		96,347,081 05
		112,811,468 73
DISBURSEMENTS.		
On account of Treasury drafts	21,502,047 29	
On account of Post-Office drafts	493,611 67	
On account of disbursing accounts	39,429,375 78	
On account of silver account	1,336,700 00	
On account of interest in coin	10,026,352 54	
On account of interest in currency	583,770 72	
On account of transfers	16,688,442 97	
On account of certificates of deposit, act June 8, 1872	10,915,000 00	
On account of fractional currency and minor coins redeemed	939,699 03	
		101,915,000 00
Balance June 30, 1877		10,896,468 73

PHILADELPHIA.

Balance June 30, 1876		$11,640,652 72
RECEIPTS.		
On account of customs	$6,287,504 84	
On account of internal revenue	349,068 01	
On account of gold-notes	1,800,000 00	
On account of certificates, act June 8, 1872	16,635,000 00	
On account of Post-Office Department	560,162 82	
On account of transfers	24,682,456 39	
On account of patent-fees	6,684 95	
On account of disbursing-officers	23,143,757 49	
On account of interest in coin	2,059,623 25	
On account of interest in currency	157,110 00	
On account of miscellaneous	3,121,260 10	
On account of fractional currency for redemption	1,238,557 83	
		80,041,185 68
		91,681,838 40
DISBURSEMENTS.		
On account of Treasury drafts	19,388,267 04	
On account of Post-Office drafts	646,698 23	
On account of disbursing accounts	23,044,603 93	
On account of interest in coin	4,624,262 43	
On account of interest in currency	157,110 00	
On account of transfers	18,179,361 31	
On account of certificates of deposit, act June 8, 1872	10,505,000 00	
On account of fractional currency redeemed	1,236,394 83	
		77,781,697 77
Balance June 30, 1877		13,900,140 63

BALTIMORE.

Balance June 30, 1876		$5,044,400 23
RECEIPTS.		
On account of customs	$3,311,211 51	
On account of internal revenue	498,073 33	
On account of subscriptions to 4 per cent. consols	7,302 00	
On account of certificates, act June 8, 1872	4,570,000 00	
On account of Post-Office Department	242,521 58	
On account of transfers	7,585,579 78	
On account of patent-fees	200 00	
On account of disbursing-officers	2,303,302 39	
On account of currency redemption	170,847 62	
On account of currency withheld in lieu of silver paid	405,635 00	
On account of interest in coin	739,809 50	
On account of interest in currency	100,470 00	
On account of miscellaneous	189,007 40	
		20,123,960 11
		25,168,360 34
DISBURSEMENTS.		
On account of Treasury drafts and transfers	4,171,053 73	
On account of Post-Office drafts	221,314 22	
On account of disbursing accounts	2,309,850 98	
On account of currency redemption	169,770 47	
On account of silver coin disbursed in lieu of currency	405,635 00	
On account of interest in coin	1,376,331 47	
On account of interest in currency	102,780 00	
On account of transfers	7,745,948 70	
On account of certificates of deposit, act June 8, 1872	4,760,000 00	
On account of fractional currency redeemed	358,400 00	
		21,621,084 57
Balance June 30, 1877		3,547,275 77

CINCINNATI.

Balance June 30, 1876		$4,132,250 68
RECEIPTS.		
On account of customs	$341,655 81	
On account of internal revenue	355,965 57	
On account of gold-notes	785,000 00	
On account of certificates, act June 8, 1872	1,550,000 00	
On account of Post-Office Department	298,023 76	
On account of transfers	14,605,214 04	
On account of patent-fees	3,824 60	
On account of disbursing-officers	2,372,580 15	
On account of bullion account, transfer account silver	703,215 81	
On account of interest in coin	1,326,431 61	
On account of interest in currency	420 00	
On account of miscellaneous	370,852 18	
		22,713,183 53
		26,845,434 21
DISBURSEMENTS.		
On account of Treasury drafts	3,082,946 42	
On account of Post-Office drafts	310,455 42	
On account of disbursing accounts	2,370,835 91	
On account of bullion account, transfer account silver	740,424 47	
On account of interest in coin	1,325,351 61	
On account of interest in currency	570 00	
On account of transfers	15,162,916 63	
On account of certificates of deposit, act June 8, 1872	1,400,000 00	
On account of fractional currency redeemed	336,404 43	
		24,729,904 89
Balance June 30, 1877		2,115,529 32

CHICAGO.

Balance June 30, 1876		$5,402,453 79
RECEIPTS.		
On account of customs	$1,835,659 11	
On account of internal revenue	10,940,925 41	
On account of sale of lands	28,262 27	
On account of certificates, act June 8, 1872	2,190,000 00	
On account of Post-Office Department	1,030,847 29	
On account of transfers	14,608,033 67	
On account of patent-fees	10,361 89	
On account of disbursing-officers	12,051,336 16	
On account of coin sales	1,139,758 29	
On account of 4 per cent. consols	42,080 00	
On account of interest in coin	148,185 00	
On account of interest in currency	27,690 00	
On account of miscellaneous	81,580 19	
		44,134,719 28
		49,537,173 07
DISBURSEMENTS.		
On account of Treasury drafts	12,243,377 55	
On account of Post-Office drafts	1,131,212 65	
On account of disbursing accounts	11,910,030 88	
On account of coin sales	1,060,054 90	
On account of interest in coin	186,548 69	
On account of interest in currency	27,695 00	
On account of transfers	16,804,360 33	
On account of certificates of deposit, act June 8, 1872	1,525,000 00	
		44,888,280 00
Balance June 30, 1877		4,648,893 07

SAINT LOUIS.

Balance June 30, 1876		$3,841,956 03
RECEIPTS.		
On account of customs	$1,428,152 03	
On account of internal revenue	529,891 55	
On account of sale of lands	51,390 69	
On account of certificates, act June 8, 1872	510,000 00	
On account of Post Office Department	912,046 16	
On account of transfers	8,687,533 73	
On account of patent-fees	4,447 65	
On account of disbursing-officers	5,852,804 31	
On account of loan of 4 per cent	19,331 00	
On account of coin sales	1,392,225 03	
On account of interest in coin	23,349 25	
On account of interest in currency	6,690 00	
On account of miscellaneous	903,840 58	
		20,321,701 38
		24,163,657 41
DISBURSEMENTS.		
On account of Treasury drafts	6,278,550 07	
On account of Post Office drafts	1,076,474 33	
On account of disbursing accounts	5,804,211 73	
On account of silver	687,697 66	
On account of coin sales	1,286,398 75	
On account of interest in coin	393,926 77	
On account of interest in currency	744 50	
On account of transfers	4,952,000 00	
On account of certificates of deposit, act June 8, 1872	580,000 00	
On account of fractional currency redeemed	309,000 00	
On account of miscellaneous, inclusive of silver checks	422,232 30	
		21,791,236 11
Balance June 30, 1877		2,372,421 30

SAN FRANCISCO.

Balance June 30, 1876		$6,894,649 57
RECEIPTS.		
On account of customs	$7,538,992 72	
On account of internal revenue	3,048,044 09	
On account of sale of lands	506,809 25	
On account of Post Office Department	365,308 47	
On account of transfers	3,425,010 00	
On account of patent-fees	9,018 12	
On account of disbursing-officers	16,262,058 95	
On account of miscellaneous	1,147,608 83	
		32,302,850 43
		39,197,500 00
DISBURSEMENTS.		
On account of Treasury drafts	6,401,725 73	
On account of Post Office drafts	381,551 70	
On account of disbursing accounts	16,232,173 84	
On account of bullion account	5,550,000 00	
On account of interest in coin	104,917 00	
On account of interest in currency	720 00	
On account of transfers	5,235,495 00	
On account of fractional currency redeemed	112,020 00	
		34,018,603 27
Balance June 30, 1877		5,178,896 73

NEW ORLEANS.

Balance June 30, 1876		$2,710,240 02
RECEIPTS.		
On account of customs	$2,001,596 70	
On account of internal revenue	759,036 98	
On account of sale of lands	8,592 51	
On account of Post-Office Department	437,274 48	
On account of transfers	4,580,000 00	
On account of patent-fees	1,015 00	
On account of disbursing-officers	7,573,450 67	
On account of interest in coin	37,478 00	
On account of interest in currency	2,760 00	
On account of miscellaneous	1,808,298 25	
		17,209,502 59
		19,919,742 61
DISBURSEMENTS.		
On account of Treasury drafts	5,362,108 13	
On account of post-office drafts	449,859 41	
On account of disbursing accounts	7,155,645 83	
On account of interest in coin	37,478 00	
On account of interest in currency	2,760 00	
On account of transfers	3,845,478 00	
On account of fractional currency redeemed	201,700 00	
		17,055,029 37
Balance, June 30, 1877		2,864,713 24

APPENDIXES.

APPENDIX A.

Statement showing the condition of the bonded debt and amount of saving by interest thereon if converted into four per cent. bonds.

Date of loan.	When redeemable.	Rate of interest.	Amount of principal.	Yearly interest.	Yearly interest at 4 per cent.	Yearly saving if converted into 4 per cent bonds.
		Per cent.				
1858	After January 1, 1874	5	$260,000 00	$13,000 00	$10,400 00	$2,600 00
Feb. 8, 1861	December 31, 1880	6	18,415,000 00	1,104,900 00	736,600 00	368,300 00
Mar. 2, 1861	July 1, 1881	6	945,000 00	56,700 00	37,800 00	18,900 00
July 17, 1861	After June 30, 1881	6	189,321,350 00	11,359,281 00	7,572,854 00	3,786,427 00
1863	do	6	75,000,000 00	4,500,000 00	3,000,000 00	1,500,000 00
Ten-forties	After March 1, 1874	5	194,566,300 00	9,728,315 00	7,782,652 00	1,945,663 00
Consols, 1865	After July 1, 1870	6	116,911,900 00	7,014,714 00	4,676,476 00	2,338,238 00
Consols, 1876	After July 1, 1872	6	310,618,400 00	18,637,104 00	12,424,736 00	6,212,368 00
Consols, 1868	After July 1, 1873	6	37,465,300 00	2,247,918 00	1,498,612 00	749,306 00
Total, exclusive of funded loans			943,503,250 00	54,661,932 00	37,740,130 00	15,921,802 00
Funded, 1881	After May 1, 1881	5	508,440,350 00	25,422,017 50	20,337,614 00	5,084,403 50
Funded, 1891	After Sept. 1, 1891	4½	200,000,000 00	9,000,000 00	8,000,000 00	1,000,000 00
Total			1,651,943,600 00	89,083,949 50	66,077,744 00	23,006,205 50

APPENDIX B.

REPORT OF THE TRANSACTIONS OF THE DIVISION OF SPECIAL AGENTS

TREASURY DEPARTMENT,
Office of the Secretary, Washington, D. C., November 19, 1877.

SIR: I have the honor to submit the following report of the transactions of the Division of Special Agents during the past year:

Number of custom-houses inspected, 118.

Reduction in expense of collecting revenue from customs—

In rentals	$59,344 00
In compensation of 261 employés	285,594 39
Total reduction	344,938 39

Amount of defalcations of customs-officers ascertained and reported	$30,700 01
Of this amount there has been paid into the Treasury	4,064 00
Leaving a balance of	26,636 01

which, it is expected, will be recovered by suit on official bonds.

Value of seizures reported by special agents	$129,071 23
Fines collected	2,800 00
Amount recovered on suits	56,649 59
Amount recovered without suit	12,010 38
Increased duties collected	147,482 85
Total	348,014 05

Number of agents employed, 20.

Per-diem compensation	$57,422 00
Traveling expenses	19,447 81
Total cost of the special-agents' service	76,869 81

Number of arrests made on information of special agents, 14.

Two steamships have been libeled at the port of New York for smuggling.

It has been found impossible, with the number of special agents now allowed by law, to perform all the varied duties devolving upon this branch of the service, and it has been necessary to use as auxiliaries a number of inspectors of customs in several districts in which investigations have been made. These officers, being subordinate to the collectors and surveyors of customs in the districts to which they belong, cannot be expected to act with the same independence and effectiveness as special agents appointed by and employed under the direction of the Secretary of the Treasury. An increase in the number of special agents is therefore respectfully recommended.

Very respectfully,

A. K. TINGLE,
Supervising Special Agent.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

APPENDIX C.

Statement of customs-refunds made by the Treasury Department during the fiscal

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
July 3	A. Bergoden	Fifty per cent. additional duty under joint resolution of April 29, 1864.	$238 50
3	James P. Cummings et al	Duty on burlaps, (suit discontinued)	30 90
3	Asa A. Parker	Tonnage-dues on schooner Tom Boy	101 35
3	French, Edye & Co	Tonnage-dues on steamship Nelson	423 00
3	H. R. Shultz	Tonnage-dues on bark Maria	95 40
10	Cragin Bros. & Chandler	Duty on tin-plate	195 83
10	Hunter Stedman	Duty on damage-allowance on merchandise	8 40
10	Syberg Peterson	Tonnage-dues on bark Velocity	7 38
10	Rupert Rains	Fees paid by propeller Saint Maries	15 30
12	William Lamb & Co	Tonnage-dues on bark Nereo O	130 20
12	F. H. Smith & Co	Tonnage-dues on schooner Nellie Treat	57 90
14	James W. Hannum	Tonnage-dues on schooner Commerce	32 10
15	Sewall, Day & Co	Duty on Manila hemp	100 31
15	Miller & Coates	Duty on files	32 80
15	Steiner, Kahn & Co	Duty on cigar-stands	44 10
15	D. A. Lindsay	Duty on Swiss mulls	51 73
15	Hibbard, Spencer & Co	Duty on tin-plates and sheet-iron	184 69
15	John Dawson	Net proceeds of sale of unclaimed merchandise	22 73
17	Heyck & Helferick	Fees for cording and sealing merchandise	30 26
18	Messinger & Wright	Duty on merchandise	150 72
18	E. H. Bailey	Tonnage-dues on schooner Sarah Potter	108 00
18	D. Stalker	Tonnage-dues on schooner William Raynor	68 30
18	Sewall, Day & Co	Duty on hemp	166 10
18	G. & J. T. Donnell	do	137 73
20	Lee, Tweedy & Co	Duty on cotton goods	114 12
20	Veit & Nelson	Duty on imitation jewelry	17 70
20	Klein, Fleet & Co	Duty on Carlsbaden salts	24 40
20	Martin, Pollmann & Co	Duty on musical instruments	13 40
20	A. T. Stewart & Co	Duty on hosiery and woolens	58 90
20	B. Westermann & Co	Duty on models, chemicals, &c	40 60
20	Calhoun, Robbins & Co	Duty on pearl buttons, &c	75 09
21	L. & H. Neuburger	Duty on embroideries	156 65
21	Ridgely & Co	Duty on lace curtains	81 80
21	S. M. & B. Cohen & Co	Duty on worsteds	69 70
21	Bay State Paper Company	Duty on ruling-machine	69 65
21	P. Donald & Co	Duty on napkins	28 70
21	Sanderson & Burger	Duty on seal-skin gloves	21 00
22	H. Herrman & Co	Duty on manufactures of cotton, hair, and vegetable fiber.	3,348 25
22	W. H. Thomas & Brother	Duty on cigars	1,498 00
22	Wells, Fargo & Co	Duty on personal effects	112 25
22	L. W. Morris	Duty on shawls, silk, &c	28 95
24	Weikle & Smith Spice Co	Duty on pimento	2 20
26	D. B. Dearborn	Tonnage-dues on bark Carlota	92 70
28	Henry K. White, jr	Tonnage-dues on schooner Cuba	48 00
28	William Ingalls	Tonnage-dues on bark Lucille	149 40
28	A. L. Cotton	Tonnage-dues on schooner J. & H. Crowley	58 20
28	Peter Wright & Sons	Pay for extra night-service of officers	48 00
Aug. 5	J. W. Schmidt & Co	50 per cent. additional duty under joint resolution of April 29, 1864.	3,317 59
5	H. Lamarch	do	1,108 82
5	Adolphus Oechs	do	1,052 75
5	John D. Weltz	do	573 20
5	L. Somborn	do	439 00
5	J. Sattig	do	333 05
5	Dingelstedt & Co	do	117 75
5	Strasburgher & Nuhn	do	69 30
5	Bruguiere & Thebaud	do	24 23
5	Stewart, Wilson et al	Duty on hemmed cotton handkerchiefs	87 13
8	William T. Moore et al	Duty on cotton grenadines	182 66
8	Charles M. Field et al	Duty on cotton handkerchiefs	45 89
8	A. D. Napier et al	Duty on colored cottons	140 47
10	Frederick Butterfield et al	Duty on cotton grenadines	1,244 67
10	Herman Passavant et al	do	564 08
10	do	do	180 16
10	John C. Kohlsaat	Duty on velvet ribbons	909 76
10	J. Nickerson & Co	Duty on Manila hemp	158 12
10	George H. Gray & Danforth	Duty on nickel-ore	29 20

year ending June 30, 1877.—(*Report required by section* 4, *act March* 3, 1875.)

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$238 50	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
$12 81	43 71	See Exhibit K, page 82, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	101 35	Alien tonnage-dues	Do.
.....	423 00	Double payment	Do.
.....	95 40	.....do	Do.
.....	195 83	Casualty—damage	Sec. 2984 and 3013 Rev. Stat.
.....	8 40	Error in liquidation	Sec. 3013 Rev. Stat.
.....	7 38	Exacted in excess	Do.
.....	15 30	.....do	Do.
.....	130 20	Double payment	Sec. 3012½ Rev. Stat.
.....	57 90	.....do	Do.
.....	32 10	.....do	Do.
.....	100 31	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	32 80	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	44 10	.....do	Do.
.....	51 73	.....do	Do.
.....	184 69	Goods damaged while under transportation in bond.	Sec. 2984 and 3013 Rev. Stat.
.....	22 73		Sec. 2974 Rev. Stat.
.....	30 26	Illegally exacted	Sec. 3012½ Rev. Stat.
.....	150 72	See Exhibit F, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	108 00	Double payment	Sec. 3012½ Rev. Stat.
.....	68 30	.....do	Do.
.....	166 10	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	137 73	.....do	Do.
.....	114 12	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	17 70	.....do	Do.
.....	24 40	.....do	Do.
.....	13 40	.....do	Do.
.....	58 90	Erroneous valuation of German thaler	Do.
.....	40 60	Error in liquidation	Do.
.....	75 09	Erroneous valuation of currency	Do.
.....	156 65	Error in liquidation	Sec. 3013 Rev. Stat.
.....	81 80	.....do	Sec. 3012½ Rev. Stat.
.....	69 70	.....do	Do.
.....	69 65	Free, (domestic manufactures returned)	Sec. 3013 Rev. Stat.
.....	28 70	Short shipment	Do.
.....	21 00	Free. (domestic manufactures returned)	Do.
.....	3,348 25	See Exhibit B	Sec. 3012½ Rev. Stat.
.....	1,498 00	Erroneous valuation of currency	Do.
.....	112 25	Free, (personal effects)	Do.
.....	28 95	Error in invoice	Sec. 3013 Rev. Stat.
.....	2 20	Error in liquidation	Do.
.....	92 70	Double payment	Sec. 3012½ Rev. Stat.
.....	48 00	.....do	Do.
.....	149 40	.....do	Do.
.....	58 20	.....do	Do.
.....	48 00	.....do	Sec. 3013 Rev. Stat.
.....	3,317 59	See Exhibit P, page 85, Finance Report 1876.	Do.
.....	1,108 82	.....do	Do.
.....	1,052 75	.....do	Do.
.....	573 20	.....do	Do.
.....	439 00	.....do	Do.
.....	333 05	.....do	Do.
.....	117 75	.....do	Do.
.....	69 30	.....do	Do.
.....	24 23	.....do	Do.
17 54	104 67	See Exhibit I, page 81, Finance Report 1876.	Sec. 3012½ Rev. Stat.
29 09	214 75	See Exhibit H, page 81, Finance Report 1876.	Do.
13 89	59 78	See Exhibit I, page 81, Finance Report 1876.	Do.
20 99	161 46	See Exhibit H, page 81, Finance Report 1876.	Do.
107 32	1,351 99	.....do	Do.
46 97	611 05	.....do	Do.
21 11	201 27	.....do	Do.
413 03	1,322 79	See Exhibit A, page 132, Finance Report 1875.	Do.
.....	158 12	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	29 20	Error in liquidation	Sec. 3013 Rev. Stat.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Aug. 10	New Bedford Cordage Co	Duty on Manila hemp	$170 50
14	J. V. Hickman	Tonnage-dues on brig John H. Kennedy	97 80
14	Plymouth Cordage Co	Duty on hemp	83 75
14	Warren Thread Co	Duty on cotton yarn	48 50
15	L. Westergaard & Co	Tonnage-tax on bark Pietro Accame	159 00
17	J. Nickerson & Co	Duty on hemp	177 50
17	Abbott & Howard	Duty on steel gun-block	453 60
17	Sprague, Soule & Co	Tonnage-tax on schooner Mary Eleanor	30 90
17	L. Westergaard & Co	Tonnage-tax on bark Santa Margherit a Ligure	106 20
17	E. H. Bailey	Tonnage-tax on bark Isaac	314 40
17	A. S. and J. Brown & Co	Duty on figs	37 45
17	C. B. Richard & Boas	Duty on books and diamond pin	19·50
17	G. W. Faber	Duty on cigars	23 50
19	F. W. Junge & Co	Duty on cotton curtains and spreads	133 33
19	Hart, Taylor & Co	Duty on straw goods	66 00
19	N. Simoni	Duty on merchandise	35 40
19	Tice & Lynch	Duty on books	9 50
22	Samuel McLean et al	Duty on cotton grenadines	310 42
22	R. H. & B. C. Reeve	Duty on burlaps	48 20
22	Charles G. Phillips & Co	Duty on gum anime	197 60
22	John G. Hall & Co	Tonnage-dues on schooner John	23 40
23	George W. Blabon & Co	Duty on burlaps and canvas	74 00
24	Peter Wright & Sons	Duty on potato farina	11,440 08
24	Archer & Bull	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	932 35
24	Dutilh & Co	do	766 10
24	T. Richardson & Co	do	520 83
24	M. C. G. Witte	do	139 65
24	Hadden & Co	do	87 30
24	Recknagel & Co	do	31 65
24	Laforme & Frothingham	Tonnage-dues on bark Thomas A. Goddard	204 60
24	Parsons & Loud	Tonnage-dues on brig Emily T. Sheldon	127 50
25	Church & Co	Duty on fire-crackers	7 50
25	C. A. Auffmordt & Co	Duty on worsteds, &c	14 70
25	Lesher, Whitman & Co	Duty on calf-hair goods	1,398 06
25	E. Marcus	Duty on Malacca sticks	36 75
25	Howard Ives	Duty on cigars	155 00
25	Leoboldti & Mayer	Duty on merchandise	34 80
25	J. Meyer & Co	do	5 60
25	Hart, Taylor & Co	do	117 90
25	Nicol, Cowlishaw & Co	Duty on cotton damask	66 20
25	Robert Macdonald	Duty on lace	18 00
25	Rosenfeld Brothers & Co	Duty on merchandise	53 30
25	William A. Shaw	Duty on earthenware	6 90
25	Sussfield, Lorsch & Co	Duty on commissions	4 20
25	Pendle & Woodhams	Duty on calf-hair goods	3,635 13
28	Matthias. Rich & Co	Tonnage-dues on brig T. H. A. Pitt	49 80
28	E. H. Bailey	Tonnage-dues on bark Vittore Pisani	193 20
28	Thomas Drew & Co	Duty on boxes containing lace	4 00
29	G. W. Faber	Duty on cigars	75 50
29	William Quinlan	Duty on bass	23 70
29	Merchants' Dispatch Transportation Company.	Duty on personal effects	19 25
29	Hartley Brothers	Duty on unbleached cotton towels	14 10
29	Lanman & Kemp	Duty on old newspapers	6 25
29	A. S. Hallidie	Duty on wire rope	63 20
29	Magalie & Burnham	Duty on malt liquors	19 60
29	Charles O. Foster & Co	Duty on sugar	95 73
31	Fowle & Carroll	Tonnage-dues on schooner Spring Bird	53 10
31	E. H. Bayley	Tonnage-dues on brig Daphne	127 80
Sept. 1	James Wood	Tonnage-dues on schooner Connaut	71 90
1	J. B. Scott	Tonnage-dues on ship Forest Belle	326 40
2	Thomas Drew & Co	Duty on silk and cotton goods	95
2	Dickerson, Van Dusen & Co	Duty on tin	115 84
2	H. R. Kelly & Co	Duty on cigars	113 50
2	R. Hillier's Sons & Co	Duty on chillies	11 55
4	John G. Dale	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	414 62
4	Woodruff & Robinson	do	763 47
4	Rev. Joseph Guerdet	Duty on silk banner	123 00
5	Workman & Co	Tonnage-dues on bark Trojednica	147 30
5	F. W. Von Stade	Duty on cocoa-fiber and bass	90 50
5	John Brightman	Duty on sugar, molasses, and oranges	209 39
5	Henry C. Cooke	Duty on fancy goods	1 50
5	Augustus F. Ernst	Duty on books	13 00

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$170 50	Hemp used in construction of vessel..	Secs. 2513 and 3013 Rev. Stat.
.....	97 80	Double payment.....	Sec. 3012½ Rev. Stat.
.....	83 75	Hemp used in construction of vessel..	Secs. 2513 and 3013 Rev. Stat.
.....	48 50	Error in liquidation.....	Sec. 3013 Rev. Stat.
.....	159 00	Double payment.....	Sec. 3012½ Rev. Stat.
.....	177 50	Hemp used in construction of vessel..	Secs. 2513 and 3013 Rev. Stat.
.....	453 60	Free, (imported for United States)....	Sec. 3013 Rev. Stat.
.....	30 90	Double payment.....	Sec. 3012½ Rev. Stat.
.....	106 20	.....do.....	Do.
.....	314 40	.....do.....	Do.
.....	37 45	Error in weight.....	Sec. 3013 Rev. Stat.
.....	19 50	Free, (personal effects).....	Do.
.....	23 50	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
.....	133 33	Free, (personal effects).....	Sec. 3013 Rev. Stat.
.....	66 00	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
.....	35 40	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
.....	9 50	Free, (books published over 20 years).	Sec. 3013 Rev. Stat.
$39 64	350 06	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	48 20	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	197 60	Error in liquidation.....	Do.
.....	23 40	Double payment.....	Do.
.....	74 00	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	11,440 08	.....	Private act, June 12, 1876.
.....	932 35	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	766 10	.....do.....	Do.
.....	502 83	.....do.....	Do.
.....	139 65	.....do.....	Do.
.....	87 30	.....do.....	Do.
.....	31 65	.....do.....	Do.
.....	204 60	Double payment.....	Sec. 3012½ Rev. Stat.
.....	127 50	.....do.....	Sec. 3013 Rev. Stat.
.....	7 50	Error in liquidation.....	Sec. 3012½ Rev. Stat.
.....	14 70	.....do.....	Do.
.....	1,398 06	See Exhibit B.....	Do.
.....	36 75	Error in liquidation.....	Do.
.....	155 00	Erroneous valuation of currency.....	Do.
.....	34 80	.....do.....	Do.
.....	5 60	Error in liquidation.....	Do.
.....	117 90	Erroneous valuation of currency.....	Do.
.....	66 20	Error in appraisers' return.....	Sec. 3013 Rev. Stat.
.....	18 00	Error in invoice.....	Do.
.....	53 30	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
.....	6 90	Error in liquidation.....	Sec. 3013 Rev. Stat.
.....	4 20	.....do.....	Sec. 3012½ Rev. Stat.
.....	3,635 13	See Exhibit B.....	Do.
.....	49 80	Double payment.....	Do.
.....	193 20	.....do.....	Do.
.....	4 00	Error in liquidation.....	Do.
.....	75 50	Erroneous valuation of currency.....	Do.
.....	23 70	See Exhibit Q, page 86, Finance Report, 1876.	Do.
.....	19 25	Free. (Personal effects).....	Do.
.....	14 10	Error in liquidation.....	Do.
.....	6 25	.....do.....	Do.
.....	63 20	.....do.....	Do.
.....	19 60	Erroneous gauge.....	Sec. 3013 Rev. Stat.
.....	95 73	Error in liquidation.....	Do.
.....	53 10	Double payment.....	Sec. 3012½ Rev. Stat.
.....	127 80	.....do.....	Do.
.....	71 90	.....do.....	Do.
.....	326 40	.....do.....	Do.
.....	95	Error in liquidation.....	Do.
.....	115 84	Error in weight.....	Sec. 3013 Rev. Stat.
.....	113 50	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
.....	11 55	Error in weight.....	Do.
.....	414 62	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	763 47	.....do.....	Do.
.....	123 00	Free, (regalia for church).....	Sec. 3012½ Rev. Stat.
.....	147 30	Double payment.....	Do.
.....	90 50	See Exhibit Q, page 86, Finance Report, 1876.	Do.
.....	209 39	Error in quantity.....	Do.
.....	1 50	Error in invoice.....	Sec. 3013 Rev. Stat.
.....	13 00	Free, (books for university).....	Sec. 3012½ Rev. Stat.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Sept. 7	S. McLean & Co	Duty on cotton grenadines	$196 66
14	Whiton Brothers & Co	Duty on Manila hemp	66 25
14	Purdy & Nicholas	Duty on cigars	232 75
14	Park & Tilford	do	1,948 75
15	Joseph H. Bird	Tonnage-dues on schooner Addie M. Chadwick	100 50
16	Thomas Burley	Tonnage-dues on steamship Fire Queen	351 60
16	E. D. Bigelow & Co	Tonnage-dues on ship Beethoven	301 20
16	A. Sauer, executor	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	61 75
16	Koop, Sattler & Co	do	140 25
16	Hitchcock, Darling & Co	do	273 74
16	Daniel Brubacher	do	255 45
19	Kurtz, Stuboeck & Co	Duty on china goods	1,508 60
28	Tobin, Davison & Co	Duty on merchandise	97 39
28	Hermann & Co	Duty on isinglass	146 65
29	Emil Magnus	Duty on dolls heads	6 45
29	Markle & Co	Duty on merchandise	27 65
29	McCullogh & Co	Duty on breakage allowance on beer in bottles	38 85
29	Toel, Rose & Co	Duty on damage allowance on fruit	16 00
29	W. A. Sirles	Duty on repairs to schooner J. Bigler	7 50
29	C. A. Zoebisch & Sons	Duty on violin-cases	15 05
29	E. Pilsbury	Duty on iron kentledge	307 50
29	H. L. Parmele	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	412 94
30	W. B. Gallagher	Inspection fees, steamer Lancaster	84 35
30	M. Echeverria & Co	Tonnage-dues on brig Dos Hermanos	82 80
30	John C. Seager	Tonnage-dues on bark Zronimir	162 30
30	Charles Leavitt & Co	Tonnage-dues on schooner Volant	52 80
30	Loud, Claridge & Co	Tonnage-dues on schooner Glad Tidings	15 90
30	William Lottimer & Co	Duty on hemmed cotton handkerchiefs	112 31
30	William Wilkens & Co	Duty on bass and vegetable fiber	40 60
30	F. H. Brahe	Duty on silk and cotton gloves	46 80
30	H. H. Tuttle & Co	Duty on boots and shoes	1 40
30	J. B. Babcock & Co	Duty on cotton velvet	25 55
30	Clark Thread Company	Duty on cotton thread	14 80
30	Julius Steglich	Duty on brandy	39 00
30	Charles Hauselt	Duty on calf-skins	40 50
30	J. & G. Fowler	Duty on sugar	291 76
30	Pott, Young & Co	Duty on books	81 00
Oct. 5	Fairchild & Fanshawe	Fifty per cent. additional duty under joint resolution of April 29, 1864.	154 73
5	New Bedford Cordage Company.	Duty on materials used in building ships for foreign trade.	475 94
9	Samuel McLean & Co	Duty on cotton grenadines	460 80
9	Taft Lee & Co	Duty on carbonate of barytes	76 14
9	E. Gillet	Duty on shell-lime	37 10
9	Avery & Lockwood	Duty on show-cards	24 95
10	E. A. Snow	Duty on hair	8 40
10	N. D. Whitney & Co	Duty on lace	10 15
10	C. P. Bowditch	Duty on books	16 45
10	J. Nickerson & Co	Duty on hemp used in building ships for foreign trade.	394 38
10	E. K. Jeanes	Duty on figs	31 72
10	L. W. Morris	Duty on jewelry	23 00
10	E. La Montague	Duty on brandy	20 51
10	Dickerson, Van Dusen & Co.	Duty on tin	95 43
10	French, Edge & Co.	Tonnage-dues on barks Havelock, $121.80, and Ogir, $155.70.	277 50
10	J. M. Ceballos & Co	Tonnage-dues on brig Ana	66 30
11	Chaffraix & Agar	Duty on sugar	10 75
11	Becker & Sons	Duty on refuse mahogany	64 40
11	Sachs & Herzberg	Duty on worsted trimmings	20 00
11	H. Nordlinger & Co	Duty on prunes	12 80
11	Dutilh & Co	do	15 47
11	B. Sondheim & Co	Duty on toy matches	21 00
11	N. L. & G. Griswold	Fifty per cent. additional duty under joint resolution of April 29, 1864.	42 00
13	R. Hox	Duty on live-stock for breeding purposes	153 80
13	Opdycke, Terry & Steele	Duty on colored cottons	84 62
13	Grillet, Mann & Tilley	Duty on tin cans of domestic manufacture	221 20
13	J. F. Whitney & Co	Tonnage-dues on brig Fairfield	80 10
16	H. J. Gunn	Duty on books	46 25
16	Alexander Vezina	Duty on horse, carriage, &c	74 50
16	A. Lancel	Net proceeds of sale of unclaimed merchandise	84 35
17	Bockmann, Oerlin & Co	Tonnage-dues on bark Vasco de Gama	150 90

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$196 66	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	66 25	Hemp for construction vessel	Secs. 2513 and 3013 Rev. Stat.
.....	232 75	Erroneous valuation of currency	Sec. 3012½ Rev. Stat.
.....	1,948 75	do	Do.
.....	100 50	Double payment	Do.
.....	351 60	do	Do.
.....	301 20	do	Do.
.....	61 75	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	140 25	do	Do.
.....	273 74	do	Do.
.....	255 45	do	Do.
.....	1,508 60	Erroneous valuation of currency, &c.	Sec. 3012½ Rev. Stat.
.....	97 39	Error in liquidation	Do.
.....	146 65	do	Do.
.....	6 45	do	Do.
.....	27 65	do	Do.
.....	38 85	See Exhibit H, page 136, Finance Report, 1875.	Do.
.....	16 00	Error in liquidation	Sec. 3013 Rev. Stat.
.....	7 50	Repairs to vessel	Secs. 3013 and 3115 Rev. Stat,
.....	15 05	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	307 50	do	Do.
.....	412 94	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	84 35	Double payment	Sec. 3012½ Rev. Stat.
.....	82 80	do	Do.
.....	162 30	do	Do.
.....	52 80	do	Do.
.....	15 90	do	Do.
.....	112 31	See Exhibit I, page 81, Finance Report, 1876.	Do.
.....	40 60	See Exhibit Q, page 86, Finance Report, 1876.	Do.
.....	46 80	Error in liquidation	Do.
.....	1 40	Error in invoice	Sec. 3013 Rev. Stat.
.....	25 55	Error in entry	Do.
.....	14 80	Error in liquidation	Do.
.....	39 00	Error in quantity	Do.
.....	40 50	do	Do.
.....	291 76	Error in weight	Do.
.....	81 00	Error in liquidation	Do.
.....	154 73	See Exhibit P, page 85, Finance Report, 1876.	Do.
.....	475 94	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
$49 49	510 29	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	76 14	Error in liquidation	Do.
.....	37 10	do	Do.
.....	24 95	Error in appraiser's return	Do.
.....	8 40	Error in invoice	Sec. 3013 Rev. Stat.
.....	10 15	Double payment of duty	Do.
.....	16 45	Free, (personal effects)	Do.
.....	394 38	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	31 72	Error in weight	Sec. 3013 Rev. Stat.
.....	23 00	Free, (personal effects)	Do.
.....	20 51	Damage	Do.
.....	95 43	Error in weight	Do.
.....	277 50	Double payment	Sec. 3012½ Rev. Stat.
.....	66 30	do	Do.
.....	10 75	Double payment of duty	Sec. 3013 Rev. Stat.
.....	64 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	20 00	Error in weight	Do.
.....	12 80	Short shipment	Sec. 3013 Rev. Stat.
.....	15 47	Error in weight	Sec. 3012½ Rev. Stat.
.....	21 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	42 00	See Exhibit P, page 85, Finance Report, 1876.	Do.
.....	153 80	Free, (animals for breeding purposes)	Sec. 3012½ Rev. Stat.
.....	84 62	Error in liquidation	Do.
.....	221 20	Free (domestic manufactures returned)	Sec. 3013 Rev. Stat.
.....	80 10	Double payment	Sec. 3012½ Rev. Stat.
.....	46 25	Free, (books published over 20 years)	Sec. 3013 Rev. Stat.
.....	74 50	Free, (domestic productions)	Do.
.....	84 35		Sec. 2974 Rev. Stat.
.....	150 90	Double payment	Sec. 3012½ Rev. Stat.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Oct. 20	Laforme & Frothingham	Duty on emery-stone	$11 85
20	Wells, Fargo & Co	Duty on jewelry	22 75
20	Miller & Houghton	Tonnage-dues on schooner Altoona	52 80
20	Leoboldti & Mayer	Duty on merchandise	18 85
20	Baldwin Bros. & Co	Duty on model	17 50
20	do	Duty on electrotypes	12 75
20	John H. Syme	Duty on repairs to schooner America	19 50
20	R. C. Hays	Tonnage-dues on brig John Boyd	57 90
24	Saxonville Mills	Duty on wool	1,306 36
27	B. H. Campbell	Duty on a carriage	190 05
27	New Bedford Cordage Company.	Duty on hemp used in building vessel for foreign trade.	150 61
27	G. & J. T. Donnell	do	237 39
27	Powers & Weightman	Duty on white stone or kieserite	152 40
27	E. D. Bigelow & Co	Tonnage-dues on bark Eliza M. Lauchlan	213 30
27	L. Westergaard & Co	Tonnage-dues on bark Slavia	138 90
27	W. A. Randlette	Tonnage-dues on schooner Manantico	53 10
27	Leonard & Co	Tonnage-dues on schooner Jeddo	30 90
27	Tobias & Co	Tonnage-dues on bark Skjerkholt	138 00
27	O. M. Vesper & Co	Tonnage-dues on bark Etta Stewart	243 90
28	John Thompson & Co	Duty on silk fans	142 50
28	Leoboldti & Mayer	Duty on merchandise	19 80
31	C. B. Richard & Boas	Duty on plaster of paris figures	13 20
31	Wells, Fargo & Co	Duty on personal effects	8 30
31	J. Rosenthal & Co	Duty on merchandise	14 70
31	E. Lossee & Co	Duty on books	15 50
31	C. Maller & Co	Duty on lithographs	30 45
31	Sussfeld, Lersuch & Co	Duty on iron spectacles	42 10
31	Bartlett, Reed & Co	Duty on woolen shawls	44 50
31	Maitland, Phelps & Co	Duty on sugar	250 47
31	Goddard & Bro	Duty on calf-hair goods	406 50
31	New Bedford Cordage Company.	Duty on hemp used in building ship for foreign trade.	96 94
31	Naylor & Co	Duty on iron	28 42
31	Selveitzer & Beer	Duty on manufactures of metal not steel	3 55
31	King & Savage	Duty on seed	7 80
31	J. D. McBurnie & Co	Duty on linens	47 55
31	Funch, Edye & Co	Tonnage-dues on bark Havelock	21 30
Nov. 3	C. Marti & Co	Tonnage-dues on Spanish brig San Miguel	31 50
3	P. Schiaffino & Co	Tonnage-dues on Italian bark Sei Fratelli	149 10
6	Frederick Butterfield & Co	Fifty per cent. additional duty under joint resolution of April 29, 1864.	1,268 08
6	John M. Davies & Co	do	731 87
6	Phelps, Dodge & Co	do	658 75
6	Beam & Murray	do	540 76
6	Howard, Sanger & Co	do	354 20
6	H. Herrman & Co	do	50 05
6	Acker, Merrall & Condit	Duty on merchandise	1,015 00
6	do	do	380 00
6	W. H. Thomas & Brother	do	792 75
6	Fisk, Clark & Flagg	Duty on colored cottons	267 78
6	J. Lowenthal & Co	Duty on trimmings	15 00
6	M. Knoedler & Co	Duty on painting	14 90
6	Neuss & Hesslein	Duty on worsted braids	9 00
6	Cary & Co	Duty on personal effects	5 25
6	Arnold & McNary	Duty on night lights	2 00
7	G. & J. T. Donnell	Duty on hemp used in building ship for foreign trade	651 51
9	Sewall, Day & Co	do	156 87
9	J. Nickerson & Co	do	193 75
9	do	do	213 44
9	Lewis, Philip, and John Frank.	Duty on cigars	75 75
9	L. Blumgart & Co	Duty on woolen goods	31 50
9	C. F. Raynolds & Co	Duty on oxide of iron	90 00
9	Arnold & McNary	Duty on perfumery	186 75
9	G. Amsinck & Co	Duty on brandy	230 00
9	J. H. Pierce & Robertson	Duty on earthenware	16 00
9	Henry C. Cooke	Duty on millinery goods	13 00
14	Cornett & Nightingale	Fifty per cent. additional duty under joint resolution of April 29, 1864.	193 40
14	William Boyd	do	970 55
14	Rufus Story & Co	do	1,423 50
14	Samuel McLean et al	Duty on colored cottons	1,812 87
14	John Auchincloss et al	Duty on terne tin	2,292 90
14	do	do	1,703 37
15	Thomas Drew & Co	Duty on cotton	1 75
15	Arnold, Constable & Co	Duty on woolen shawls	3 70
15	G. W. Faber & Co	Duty on cigars	9 00
15	G. W. Faber & Co	Duty on cigars	496 50

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$11 85	Error in weight	Sec. 3013 Rev. Stat.
.....	22 75	Free, (domestic manufactures)	Do.
.....	52 80	Double payment	Sec. 3012½ Rev. Stat.
.....	18 85	Erroneous valuation of currency	Do.
.....	17 50	Free, (model of invention)	Sec. 3013 Rev. Stat.
.....	12 75	Free, (domestic manufactures)	Do.
.....	19 50	Repairs to vessel	Secs. 3013 and 3115 Rev. Stat.
.....	57 90	Double payment	Sec. 3012½ Rev. Stat.
.....	1,306 36	See Exhibit A	Do.
.....	190 05	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	150 61	Hemp used in construction of vessel	Secs. 3013 and 2513 Rev. Stat.
.....	237 39	do	Do.
.....	152 40	Error in invoice	Sec. 3012½ Rev. Stat.
.....	213 30	Double payment	Do.
.....	138 90	do	Do.
.....	53 10	do	Sec. 3013 Rev. Stat.
.....	30 90	do	Do.
.....	138 00	do	Do.
.....	243 90	do	Sec. 3012½ Rev. Stat.
.....	142 50	Error in liquidation	Do.
.....	19 80	Erroneous valuation of currency	Do.
.....	13 20	Free, (statue for college)	Sec. 3013 Rev. Stat.
.....	8 30	Free, (personal effects)	Do.
.....	14 70	Error in invoice	Do.
.....	15 50	Free, (books for college)	Do.
.....	30 45	Error in liquidation	Do.
.....	42 10	do	Do.
.....	44 50	Error in weight	Do.
.....	250 47	do	Do.
.....	406 50	See Exhibit B	Sec. 3012½ Rev. Stat.
.....	96 94	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	28 42	Error in weight	Sec. 3012½ Rev. Stat.
.....	3 55	Error in liquidation	Do.
.....	7 80	Error in invoice	Sec. 3013 Rev. Stat.
.....	47 55	do	Do.
.....	21 30	Double payment	Sec. 3012½ Rev. Stat.
.....	31 50	do	Do.
.....	149 10	do	Do.
.....	1,268 08	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	731 87	do	Do.
.....	658 75	do	Do.
.....	540 76	do	Do.
.....	354 20	do	Do.
.....	50 05	do	Do.
.....	1,015 00	Erroneous valuation of currency	Sec. 3012½ Rev. Stat.
.....	380 00	do	Do.
.....	792 75	do	Do.
.....	267 78	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	15 00	Error in liquidation	Sec. 3013 Rev. Stat.
.....	14 90	do	Sec. 3012½ Rev. Stat.
.....	9 00	do	Do.
.....	5 25	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	2 00	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	651 51	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	156 87	do	Do.
.....	193 75	do	Do.
.....	213 44	do	Do.
.....	75 75	Damage	Sec. 3013 Rev. Stat.
.....	31 50	Error in invoice	Do.
.....	90 00	Error in liquidation. (See Exhibit C).	Sec. 3012½ Rev. Stat.
.....	186 75	Double payment of duties	Sec. 3013 Rev. Stat.
.....	230 00	Error in gauge	Do.
.....	16 00	Error in invoice	Do.
.....	13 00	do	Do.
.....	193 40	See Exhibit P, page 85, Finance Report, 1876.	Do.
.....	970 55	do	Do.
.....	1,423 50	do	Do.
$182 16	1,995 03	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
560 15	2,853 05	See Exhibit E	Do.
275 16	1,978 53	do	Do.
.....	1 75	Error in invoice	Sec. 3013 Rev. Stat.
.....	3 70	do	Do.
.....	9 00	Erroneous valuation of currency	Sec. 3012½ Rev. Stat.
.....	496 50	do	Do.

Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Nov. 15	Spelmann Brothers	Duty on worsted yarns	$10 00
15	William Cohen	Duty on metal ornaments	20 40
15	William Gribbon	Duty on hemmed cotton handkerchiefs	79 76
15	D. F. Tiemann & Co	Duty on oxide of iron	101 25
15	Edward Hill	do	142 25
18	Thomas N. Dale & Co	Duty on commissions and charges	560 35
20	G. & J. T. Donnell	Duty on hemp used in building vessels for foreign trade.	148 46
20	do	do	183 22
20	G. F. Holmes, agent	do	180 18
20	do	do	116 56
20	Robert Leitch	Duty on repairs to steam-barge Wm. Cowie	28 50
20	Sewall, Day & Co	Duty on hemp used in building vessel for foreign trade.	163 44
20	F. Bing & Co	Duty on jute goods	5 50
20	Rodiger & Co	Duty on wearing apparel	7 20
20	Peter Schneider & Co	Duty on vulcanized rubber	9 00
20	William Finkler & Sons	Duty on furniture cashmere	6 65
21	J. Klamp	Tonnage-dues on German bark Gerhard	281 10
21	Oelrichs & Co	Tonnage-dues on German steamship Koln	766 66
21	Snow & Burgess	Tonnage-dues on British ship Lizzie Ross	360 90
24	A. B. Theriott	Duty on commissions and charges	1,428 25
25	Horace J. Fairchild	do	304 20
25	J. Auchincloss et al	Duty on terne tin	904 90
25	do	do	908 46
28	Frederick Victor et al	Duty on commissions and charges	3,152 15
28	Dieckerhoff, Roeffler & Co	Duty on French chalk	4 30
28	Jacob Strouse & Co	Duty on white contils	14 70
28	Henry Kroehl	Duty on a stuffed boar	19 65
28	William Pickhardt & Kuttroff	Duty on oxide of iron	38 75
28	S. de Cordova	Duty on asphalt	49 00
28	George Hughes & Co	Duty on cotton towels	63 35
28	Paine, Schering & Glatz	Duty on merchandise	66 20
28	Simes & Farley	Duty on straw hats	136 00
28	Howard Ives	do	350 75
28	Pendle & Woodhams	Duty on calf-hair goods	1,352 15
28	Brigg, Entz & Co	do	2,353 50
Dec. 1	John A. Ubsdell et al	Duty on commissions and charges	935 10
2	B. Andreae et al	do	1,759 05
2	Charles Peirson et al	do	72 35
3	John H. Hardt et al	do	3,117 90
4	G. H. Ellery et al	do	1,555 79
6	Alexander D. Napier et al	Duty on hemmed cotton handkerchiefs	369 43
6	C. B. Richard & Boas	Duty on books	12 25
6	A. Blum, jr	Duty on wine	18 50
6	W. H. Perot	Duty on sugar	26 91
6	Lewis Coleman & Co	Duty on merchandise	27 90
6	Haviland & Co	Duty on chinaware	40 95
6	Gossler & Co	Duty on raisins	522 30
6	J. Nickerson & Co	Duty on hemp used in building vessel for foreign trade.	142 19
6	M. F. Whiton & Co	do	164 69
6	J. B. Brigham & Co	Duty on coal	73 61
6	A. M. Burnham	Duty on fish-hooks	63 00
6	Ross, Turner & Co	Duty on linen thread	23 20
6	Erichson & Solberg	Tonnage-dues on bark Wilkelm	23 70
6	Julius Runge	Tonnage-dues on barkentine Messina	115 18
6	Lennox & Burgess	Tonnage-dues on schooner Chas. E. Moody	37 80
7	Gatchell & Hyatt	Duty on photographic trays	4 95
7	J. L. Hayden	Duty on sewing-machines	9 80
7	Gideon F. Holmes, agent of Plymouth Cordage Company.	Duty on dunnage-mats	10 50
7	Benedict Bros	Duty on jewelry	28 53
7	Peter Donald	Duty on commissions and charges	553 40
7	H. R. Shultz	Tonnage-dues on bark Hewatska	272 40
7	do	Tonnage-dues on schooner Altoona	52 80
8	S. Housman & Co	Fifty per cent. additional duty under joint resolution of April 29, 1864.	129 50
8	Lowderback, Gilber & Co	do	157 50
8	Springer and Co	do	163 34
8	D. H. & M. Arnold	do	179 20

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$10 00	Error in weight	Sec. 3013 Rev. Stat.
.....	20 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	79 76	.....do	Do.
.....	101 25	Error in liquidation. (See Exhibit C).	Do.
.....	142 25	.....do	Do.
$891 29	1,451 64	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	148 46	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	183 22	.....do	Do.
.....	180 18	.....do	Do.
.....	116 56	.....do	Do.
.....	28 50	Repairs to vessel	Secs. 3115 and 3013 Rev. Stat.
.....	163 44	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	5 50	Error in liquidation	Sec. 3013 Rev. Stat.
.....	7 20	Free, (personal effects)	Do.
.....	9 00	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	6 65	Error in entry	Sec. 3013 Rev. Stat.
.....	281 10	Double payment	Sec. 3012½ Rev. Stat.
.....	766 66	.....do	Do.
.....	360 90	.....do	Sec. 3013 Rev. Stat.
2,279 15	3,707 40	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
325 96	630 16	.....do	Do.
181 96	1,086 86	(See Exhibit E.) Error in liquidation.	Do.
375 99	1,284 45	.....do	Do.
5,189 59	8,341 74	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	4 30	Error in liquidation	Do.
.....	14 70	.....do	Do.
.....	19 65	.....do	Do.
.....	38 75	Error in liquidation. (See Exhibit C).	Do.
.....	49 00	Error in weight	Do.
.....	63 35	Error in liquidation	Do.
.....	66 20	.....do	Do.
.....	136 00	Erroneous valuation of Shanghai tael.	Do.
.....	350 75	Erroneous valuation of Cuban peso	Do.
.....	1,352 15	(See Exhibit B.) Error in liquidation.	Do.
.....	2,253 50	.....do	Do.
1,608 87	2,543 97	See Exhibit F, page 135, Finance Report, 1875.	Do.
2,834 31	4,593 36	.....do	Do.
150 25	222 60	.....do	Do.
5,154 44	8,272 34	.....do	Do.
2,038 70	3,594 49	.....do	Do.
45 26	414 69	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	12 25	Free, imported for university	Sec. 3013 Rev. Stat.
.....	18 50	Damage—casualty	Secs. 3013 and 2984 Rev. Stat.
.....	26 91	Double payment of duties	Sec. 3013 Rev. Stat.
.....	27 90	Erroneous valuation Austrian paper florin.	Sec. 3012½ Rev. Stat.
.....	40 95	Error in invoice	Sec. 3013 Rev. Stat.
.....	522 30	Reduction under act of June, 1872	Act of June 10, 1872.
.....	142 19	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	164 69	.....do	Do.
.....	73 61	Damage—casualty	Secs. 2984 and 3013 Rev. Stat.
.....	63 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	23 20	.....do	Do.
.....	23 70	Double payment	Sec. 3012½ Rev. Stat.
.....	115 18	.....do	Do.
.....	37 80	.....do	Do.
.....	4 95	Damage	Secs. 2984 and 3013 Rev. Stat.
.....	9 80	Free, (domestic manufactures exported and returned.)	Sec. 3013 Rev. Stat.
.....	10 50	Error—damage	Do.
.....	28 53	Clerical error in invoice	Secs. 3012½ Rev. Stat.
931 95	1,485 35	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	272 40	Double payment	Do.
.....	52 80	.....do	Do.
.....	129 50	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	157 50	.....do	Do.
.....	163 34	.....do	Do.
.....	179 20	.....do	Do.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Dec. 8	A. B. Parker	Fifty per cent. additional duty under joint resolution of April 29, 1864.	$192 50
8	De Groot & Peck	do	219 30
8	Nathaniel Hillyer	do	258 45
8	Sullivan, Randolph & Budd	do	436 99
8	Crook & Scott	do	474 56
8	Frothingham & Baylis	do	612 30
8	Fowler & Chapin	do	707 50
8	S. Guiterman et al	Duty on commissions and charges	676 37
9	William Chamberlain et al	do	729 37
11	Paschal S. Hughes et al	do	299 86
11	Ernst Bredt	do	296 87
13	J. H. Murray	Duty on extract of beef	400 00
15	L. E. Schmeider	Duty on colored cottons	3,885 37
16	Collins & Co	Fifty per cent. additional duty under joint resolution of April 29, 1864.	1,130 27
16	Renauld, Francois & Co	Duty on champagne	73 28
16	Guiterman Bros	Duty on gold pencils	16 40
16	Edward J. King & Sons	Duty on merchandise	10 00
16	A. Stephani & Co	Duty on green peas	9 80
16	Wells, Fargo & Co	Duty on old wearing-apparel	1 75
16	John C. Kohlsaat's Sons	Duty on sample cards	9 30
16	James F. White & Co	Duty on burlap canvas	10 60
16	Frederick G. Eldridge	Duty on jute butts	17 00
16	Noyes, White & Co	Duty on merchandise	26 40
16	Wells, Fargo & Co	Duty on old personal effects	29 80
16	George Pearce & Co	Duty on silk and cotton goods	109 90
16	William D. Cromwell & Co	Duty on charges and commissions	8,082 70
19	T. Naef et al	do	1,448 50
20	William S. Wilson et al	do	993 00
20	B. Andrea	do	143 10
21	Henry Vyse et al	do	1,082 51
22	Louis Heidenheimer et al	do	740 35
26	E. S. Sherman et al	do	13,868 25
26	Peter Dufrane	Tonnage-dues on schooner E. P. Dorr	64 80
26	Jacob Siegman et al	Duty on charges and commissions	348 87
29	E. S. Sherman et al	do	15,121 62
29	James Tinker	do	383 56
1877.			
Jan. 2	L. Rosenfeldt et al	Duty on charges and commissions	1,145 05
2	Lawrence, Giles & Co	Tonnage-dues on brig Selina Stanford	111 90
2	E. H. Bailey	Tonnage-dues on bark Mary Stewart	144 60
3	Sewall, Day & Co	Duty on hemp used in building vessel for foreign trade.	179 69
3	Charles A. Hastings	Duty on artificial flowers	10 50
3	T. D. Quincy & Co	Duty on brimstone	33 12
3	G. & J. T. Donnell	Duty on hemp used in building vessel for foreign trade.	170 05
3	do	do	108 78
3	do	do	160 06
3	Mary E. Kelley	Duty on two horses, one wagon and saddle	57 10
3	Van Bibber & Co	Duty on gelatine	8 75
3	Arnold & Co	Duty on lumber	11 32
4	H. Stursberg et al	Duty on commissions and charges	4,115 90
4	Holst, Fullarton & Co	Tonnage-dues on bark Cameo	289 20
4	D. McPherson	Tonnage-dues on bark George Peake	174 60
5	Peter Wright & Sons	Compensation for night-service of officers	48 00
5	S. M. Luckett	Duty on wearing-apparel in use	30 40
5	E. Jaccard & Co	Duty on manufactures of glass and damaged terra-cotta statuettes.	6 85
	W. A. McCarthy	Duty on repairs to schooner Hartford	15 00
5	New Bedford Cordage Co	Duty on hemp used in building vessels for foreign trade.	82 61
5	Wm. Horstmann et al	Duty on commissions and charges	722 45
6	C. F. Dambmann et al	do	1,007 93
8	Simon Levy	Duty on silks	11 40
8	Einstein, Hirsch & Co	Duty on embroideries	23 80
8	Isaacs & Vought	Duty on straw hats	36 80
8	Field, Morris, Tenner & Co.	Duty on colored cotton handkerchiefs	39 49
8	William Brunner & Co	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	819 68

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$192 50	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	219 30	.....do	Do.
.....	253 54	.....do	Do.
.....	436 99	.....do	Do.
.....	474 56	.....do	Do.
.....	612 30	.....do	Do.
.....	707 50	.....do	Do.
$756 20	1,432 59	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
1,167 36	1,896 73	.....do	Do.
490 22	790 08	.....do	Do.
460 88	757 75	.....do	Do.
124 15	524 15	Error in exaction penalty, (see Exhibit F.)	Do.
411 77	4,297 14	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	1,130 27	See Exhibit P, page 85, Finance Report	Sec. 3013 Rev. Stat.
.....	73 28	Damage allowance, (error in liquidation)	Do.
.....	16 40	Free, (domestic manufactures returned.)	Do.
.....	10 00	Short shipment	Do.
.....	9 80	Error in invoice.....	Do.
.....	1 75	Free, (personal effects)	Do.
.....	9 30	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	10 60	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	17 00	Error in liquidation.....	Do.
.....	26 40	Erroneous valuation Austrian paper florin.	Do.
.....	29 80	Free, (personal effects).....	Do.
.....	109 90	Error in liquidation.....	Do.
12 129 25	20,211 95	See Exhibit F, page 135, Finance Report, 1875.	Do.
2,384 11	3,832 61	.....do	Do.
1,665 46	2,658 46	.....do	Do.
275 22	418 32	.....do	Do.
1,636 30	2,718 81	.....do	Do.
1,120 30	1,860 65	.....do	Do.
20,544 62	34,421 87	.....do	Do.
.....	64 80	Double payment	Do.
455 83	804 70	See Exhibit F, page 135, Finance Report, 1875.	Do.
18,976 95	34,098 57	.....do	Do.
634 16	1,017 72	.....do	Do.
1,812 51	2,957 56	.....do	Do.
.....	111 90	Double payment	Sec. 3013 Rev. Stat.
.....	144 60	..... do	Sec. 3012½ Rev. Stat.
.....	179 69	Hemp used in construction of vessel ..	Sec. 2513 and 3013 Rev. Stat.
.....	10 50	Error in invoice	Sec. 3013 Rev. Stat.
.....	33 12	See Exhibit G	Sec. 3012½ Rev. Stat.
.....	170 05	Hemp used in construction of vessel ..	Secs. 2513 and 3013 Rev. Stat.
.....	108 78	.....do	Do.
.....	160 06	.....do	Do.
.....	57 10	Free, (personal effects).....	Sec. 3012½ Rev. Stat.
.....	8 75	Free, (domestic goods returned).....	Do.
.....	11 32	Short shipment	Do.
6,644 68	10,760 58	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	289 20	Double payment.....	Do.
.....	174 60	.....do	Do.
.....	48 00	.....do	Sec. 3013 Rev. Stat.
.....	30 40	Free, (personal effects)	Do.
.....	6 85	Error in liquidation, (damage).....	Do.
.....	15 00	Necessary repairs to vessel	Secs. 3013 and 3115 Rev. Stat.
.....	82 61	Hemp used in construction of vessel..	Secs. 2513 and 3013 Rev. Stat.
934 01	1,656 46	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
1,050 52	2,058 45	.....do	Do.
.....	11 40	Error in liquidation.....	Do.
.....	23 80	.....do	Do.
.....	36 80	Error in invoice	Sec. 3013 Rev. Stat.
.....	39 49	Error in liquidation.....	Sec. 3012½ Rev. Stat.
.....	819 68	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Jan. 8	Watt & Sherman	Fifty per cent, additional duty, under joint resolution of April 29, 1864.	$294 26
8	Stettheimer & Altman	do	196 52
8	Smith & Hall	do	138 50
8	S. Strahlheim & Co	do	87 83
8	Elgin National Watch Co	Duty on steel in sheets	135 80
8	A. Person, Harriman & Co	Duty on worsted dress goods	95 09
8	James Walthew	Tonnage-dues on bark Omoa	116 70
8	P. Schiaffino & Co	Tonnage-dues on bark Martino	233 70
8	A. Stephani & Co	Duty on olive-oil	64 69
8	Conway Bros	Duty on hair-pins	10 80
8	A. Bedros	Duty on cigars and playing-cards	83 62
11	William Loeschigk et al	Duty on commissions and charges	9,170 10
12	William Sulzbacher et al	Duty on Italian cloths	239 60
12	Henry Herrman et al	do	1,098 88
13	Edward Sully et al	Duty on charges and commissions	142 49
15	W. H. Kinsman & Co	Tonnage-dues on bark Bengal	299 70
16	William Sulzbacher et al	Duty on Italian cloths	170 00
16	E. A. Yorke	Duty on oil-barrels	17 50
16	J. W. Valentine	Duty on vegetable fibre	8 00
17	Henry Herrman et al	Duty on Italian cloths	947 36
17	Lamson, Goodnow & Co	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	135 80
17	Springar & Co	do	157 68
17	Van Wart & McCoy	do	168 70
17	Paton & Co	do	189 90
17	Dolphin Manufacturing Co	do	220 80
17	Cronin, Hurxthal & Co	do	317 48
17	S. Housmann	do	434 31
17	Reid, Vanderhorst & Co	do	528 26
17	Ulmann & Flegenheim	do	594 45
18	William Wall's Sons	Duty on hemp used in building vessels for foreign trade.	188 12
18	George Marcus & Co	Duty on argols	242 56
18	F. W. Myers & Co	Duty on books	25 25
18	Burley & Tyrrell	Duty on earthenware	3 20
18	George H. O'Neal	Duty on dogs and chains	9 38
20	C. A. Hubbard	Duty on spirituous liquors	525 44
22	C. F. Van Blankensteyn et al	Duty on commissions and charges	610 39
23	Louis Amson	do	321 30
23	J. A. Griffith & Co	Duty on Italian cloths	105 64
23	Louis Weddigen et al	do	36 16
23	Charles Stirling et al	Duty on spirituous liquors	225 02
23	S. Carey	Duty on buhr-stones	1,138 40
23	William S. Livingston et al	do	2,957 00
23	Plymouth Cordage Co	Duty on hemp used in building vessels for foreign trade.	172 76
27	Henry Herrman et al	Duty on Italian cloths	192 36
27	Samuel Carey	Duty on burr-stones	1,275 20
29	do	do	627 20
29	Richard B. Charles	do	368 60
29	Louis Weddigen et al	Duty on Italian cloths	43 17
29	Henry Herrman et al	do	987 82
30	Neuss & Hesslein	Duty on table-cloths	2 80
30	D. Lamb & Co	Duty on burlaps	4 45
30	J. W. Cochrane	Duty on tidies	6 65
30	Wells, Fargo & Co	Duty on coat	6 80
30	Horstmann, Von Hein & Co	Duty on buttons	13 50
30	F. Bredt & Co	Duty on felt	21 40
30	Runk & Unger	Duty on brandy	22 00
30	Baldwin Bros. & Co	Duty on cards and books	31 80
30	Martin Gillet & Co	Duty on Japanese fans	172 50
30	Robert Shaw	Duty on calf-hair goods	397 50
30	L. Dejonge & Co	Duty on albums	12 95
30	Knoblauch & Lichenstein	Duty on dates	16 40
30	G. & J. Ballin	Duty on woolen goods	24 50
30	G. W. Faber	Duty on cigars	27 50
30	M. C. Warren	Duty on woolen goods	28 05
30	W. H. Thomas & Bro	Duty on cigars	54 75
30	Edward Hill	Duty on colcothar	62 75
30	J. Llera	Duty on cigars	72 25
30	Herman Boker & Co	Duty on rifles	122 15
30	H. E. Sprague	Duty on brimstone	200 00
30	F. Butterfield & Co	Duty on cotton goods	518 77
30	do	Duty on colored cottons	599 36
30	Purdy & Nicholas	Duty on cigars	25 50

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$294 26	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	196 52	.....do	Do.
.....	138 50	.....do	Do.
.....	87 83	.....do	Do.
.....	135 80	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	95 09	.....do	Do.
.....	116 70	Double payment	Do.
.....	233 70	.....do	Do.
.....	64 69	Error in gauge	Sec. 3013 Rev. Stat.
.....	10 80	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	83 62	Short shipment	Sec. 3013 Rev. Stat.
$14, 428 83	23, 598 93	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
28 73	268 33	See Exhibit H	Do.
113 44	1, 212 32	.....do	Do.
184 09	326 58	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	299 70	Double payment	Do.
16 96	186 96	Se Exhibit H	Do.
.....	17 50	Free. (Domestic goods returned.)	Do.
.....	8 00	See Exhibit I	Do.
79 71	1, 027 07	See Exhibit H	Do.
.....	135 80	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	157 68	.....do	Do.
.....	168 70	.....do	Do.
.....	189 90	.....do	Do.
.....	220 80	.....do	Do.
.....	317 48	.....do	Do.
.....	434 31	.....do	Do.
.....	528 26	.....do	Do.
.....	594 45	.....do	Do.
.....	188 12	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	242 56	See Exhibit L, page 82, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	25 25	Free. (Books for university.)	Sec. 3013 Rev. Stat.
.....	3 20	Error in liquidation. (Damage.)	Do.
.....	9 38	Free. (Domestic goods returned.)	Sec. 3012½ Rev. Stat.
71 78	597 22	See secs. 2504 and 2921, R. S	Do.
689 53	1, 299 92	See Exhibit F, page 135, Finance Report, 1875.	Do.
539 56	860 86	.....do	Do.
.....	105 64	See Exhibit H	Do.
16 09	52 25	.....do	Do.
34 60	259 62	See secs. 2504 and 2921, R. S	Do.
82 19	1, 220 59	See Exhibit D	Do.
202 40	3, 159 40	.....do	Do.
.....	172 76	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
22 [illegible]	214 57	See Exhibit H	Sec. 3012½ Rev. Stat.
145 [illegible]	1, 420 21	See Exhibit D	Do.
268 [illegible]	895 90	.....do	Do.
39 [illegible]	407 69	.....do	Do.
17 [illegible]	60 97	See Exhibit H	Do.
168 [illegible]	1, 156 38	.....do	Do.
.....	2 80	Short shipment	Sec. 3013 Rev. Stat.
.....	4 45	See Exhibit K, page 82, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	6 65	Error in addition	Sec. 3013 Rev. Stat.
.....	6 80	Free. (Personal effects.)	Do.
.....	13 50	Short shipment	Do.
.....	21 40	Error in appraiser's return	Do.
.....	22 00	Error in gauge	Do.
.....	31 80	Free. (Books for university, &c.)	Sec. 3012½ Rev. Stat.
.....	172 50	Error in liquidation	Do.
.....	397 50	See Exhibit B	Do.
.....	12 95	Error in quantity	Sec. 3013 Rev. Stat.
.....	16 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	24 50	Error in weight	Do.
.....	27 50	Excessive valuation of Cuban peso	Do.
.....	28 05	Error in liquidation	Do.
.....	54 75	Excessive valuation of Cuban peso	Do.
.....	62 75	See Exhibit C	Do.
.....	72 25	Excessive valuation of Cuban Peso	Do.
.....	122 15	Free. (Domestic productions ret'd)	Sec. 3013 Rev. Stat.
.....	$200 00	See Exhibit G	Sec. 3012½ Rev. Stat.
.....	518 77	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	599 36	.....do	Do.
.....	25 50	Erroneous valuation of Cuban peso	Do.

Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Jan. 30	P. Donald & Co	Duty on colored cottons	$37 12
30	L. Blumgart & Co	Duty on Italian cloths	54 45
30	F. Butterfield & Co	Duty on colored cottons	151 15
30	J. F. Whitney & Co	Duty on merchandise	378 05
30	Mayer Brothers & Co	Duty on maccaroni	48 32
30	William Sulzbacher et al	Duty on Italian cloths	1,294 65
30	John H. Hardt et al	do	480 80
30	Samuel Carey	Duty on burr-stones	1,311 40
31	Louis Tetens	Tonnage-dues on bark Byron	108 60
31	J. F. Whitney & Co	Tonnage-dues on bark Ocean	204 60
31	Alvah Mudgett	Tonnage-dues on schooner A. P. Emerson	73 20
31	T. B. Marshall & Brother	Tonnage-dues on ship Eureka	630 43
31	J. H. Graybill	Tonnage-dues on bark Hypatia	219 00
31	Decan, Zerega & Co	Tonnage-dues on ship Hercules	346 50
31	Street Brothers	Tonnage-dues on bark Wave King	219 00
Feb. 1	John Harper	Tonnage-dues on bark Patriot Queen	152 94
1	P. O. Westfeldt	Tonnage-dues on brigantine Moltke	75 90
1	G. & J. T. Donnell	Duty on hemp used in building vessel for foreign trade.	65 10
1	do	do	232 22
1	H. S. Hoeller	Duty on piano-cover, jackets, &c	19 76
1	Richard B. Irwin & Co	Duty on marble statuary	107 90
1	Jos. Nickerson & Co	Duty on hemp	99 37
1	Isaac Jeanes & Co	Duty on marble table-tops	27 00
1	Richard P. Charles	Duty on burr-stones	3,072 20
1	William Sulzbacher et al	Duty on Italian cloths	61 97
1	Jacob Siegman et al	do	27 77
1	A. Schmidt et al	do	40 92
2	E. D. Bigelow & Co	Tonnage-dues on bark Felix	280 80
2	Samuel Carey	Duty on burr-stones	275 40
5	William Brandt et al	Duty on commissions and charges	3,043 65
7	H. Herrman & Co	Duty on Italian cloths	1,158 85
7	W. H. Horstmann's Sons	Duty on sword-blades and scabbards	10 80
7	Baldwin Brothers & Co	Duty on statuary	21 40
7	Thomas Irwin & Sons	Duty on cigars	25 00
7	George A. Clark & Brother	Duty on linen thread	36 40
7	D. H. Arnold & Co	Duty on Italian cloths	64 98
7	Wm. Pickhardt & Kuttroff	Duty on colors	79 10
7	H. Herrman & Co	Duty on Italian cloths	91 38
7	Lawrence, Giles & Co	Duty on crude brimstone	1,999 00
7	Baldwin, Brothers & Co	Duty on wooden ware	11 55
7	Gomez, Rionda & Co	Duty on sugar	122 88
7	C. Brewer & Co	Fifty per cent. additional duty under joint resolution of April 29, 1864.	47 32
7	Wray & Gillilan	do	275 45
7	H. A. Stursberg & Co	do	494 69
7	William Watson & Co	do	725 20
8	Henry Herrman et al	Duty on Italian cloths	878 82
9	Samuel Carey	Duty on burr-stones	1,732 60
9	do	do	1,492 00
9	do	do	419 60
9	William Sulzbacher	Duty on Italian cloths	539 16
9	do	do	495 88
9	William S. Livingston et al	Duty on burr-stones	2,398 00
9	do	do	1,582 80
9	do	do	1,448 80
9	do	do	1,117 20
10	E. K. Butler & Brother	Net proceeds of unclaimed merchandise	590 60
10	E. K. Butler	do	377 21
10	H. B. Claflin & Co	do	209 10
10	Bernard, Hecht & Co	Duty on burr-stones	158 00
10	William Lottimer et al	Duty on colored cotton handkerchiefs	120 29
13	J. Durand	Duty on cigars	13 75
13	Hardt & Lindgens	Duty on Italian cloths	60 44
13	George Bliss	Duty recovered on bonds	78 78
13	Martin, Gillet & Co	Duty on Japanese fans	139 75
13	Sgobel & Day	Duty on crude brimstone	250 00
13	Hardt & Co	Duty on Italian cloths	481 60
13	Belcher's Sugar Refining Co.	Duty on sugar	39 80
13	W. G. Conrad	Duty on fur cloak and two silk bonnets	19 45
13	W. H. Perot	Duty on sugar	85 75
13	Rockford Watch Company	Duty on watch-jewels	54 00
13	J. J. Story	Duty on wool	44 11
13	C. W. Tuck	Duty on pickled sheep-skins	23 40
13	Boston Atheneum	Duty on books	12 00
13	Simons, Hatch & Whitten	Duty on dry goods	16 10

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$37 12	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	54 45	See Exhibit H	Do.
.....	151 15	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	378 05	Short shipment	Sec. 3013 Rev. Stat.
.....	48 32	Error in weight	Do.
$102 03	1,396 68	See Exhibit H	Sec. 3012½ Rev. Stat.
49 07	529 87	.....do	Do.
185 12	1,496 52	See Exhibit D	Do.
.....	108 60	Double payment	Do.
.....	204 60	.....do	Do.
.....	73 20	.....do	Do,
.....	630 43	.....do	Do.
.....	219 00	.....do	Do.
.....	346 50	.....do	Do.
.....	219 00	.....do	Do.
.....	152 94	.....do	Do.
.....	75 90	.....do	Do.
.....	65 10	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	232 22	.....do	Do.
.....	19 76	Free, (domestic productions, returned)	Sec. 3013 Rev. Stat.
.....	107 90	Erroneous valuation of Italian lira	Do.
.....	99 37	Hemp used in construction of vessel	Secs. 3013 and 2513 Rev. Stat.
.....	27 00	Error in invoice	Sec. 3013 Rev. Stat.
368 05	3,440 25	See Exhibit D	Sec. 3012½ Rev. Stat.
18 03	80 00	See Exhibit H	Do.
14 03	41 80	.....do	Do.
13 01	53 93	.....do	Do.
.....	280 80	Double payment	Do.
67 90	343 30	See Exhibit D	Do.
4,746 07	7,789 72	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	1,158 85	See Exhibit H	Do.
.....	10 80	Error in liquidation	Do.
.....	21 40	Free, (work of an American artist)	Do.
.....	25 00	Error in weight	Sec. 3013 Rev. Stat.
.....	36 40	Error in appraiser's return	Sec. 3012½ Rev. Stat.
.....	64 98	See Exhibit H	Do.
.....	79 10	Erroneous valuation South German florin.	Do.
.....	91 38	See Exhibit H	Do.
.....	1,999 00	See Exhibit G	Do.
.....	11 55	Error in entry	Sec. 3013 Rev. Stat.
.....	122 88	Error in weight	Do.
.....	47 32	See Exhibit P, page 85, Finance Report, 1876.	Do.
.....	275 45	.....do	Do.
.....	494 69	.....do	Do.
.....	725 20	.....do	Do.
140 59	1,919 41	See Exhibit H	Sec. 3012½ Rev. Stat.
342 79	2,075 20	See Exhibit D	Do.
268 76	1,760 76	.....do	Do.
106 44	[illegible]	.....do	Do.
73 95	613 11	See Exhibit H	Do.
76 71	[illegible]	.....do	Do.
397 64	2,795 64	See Exhibit D	Do.
226 64	1,809 44	.....do	Do.
338 53	1,787 33	.....do	Do.
128 44	1,245 64	.....do	Do.
.....	590 60	.....	Sec. 2974 Rev. Stat.
.....	377 21	.....	Do.
.....	209 10	.....	Do.
49 68	207 68	See Exhibit D	Sec. 3012½ Rev. Stat.
16 69	136 98	.....do	Do.
.....	13 75	Error in entry	Sec. 3013 Rev. Stat.
.....	60 44	See Schedule H	Sec. 3012½ Rev. Stat.
.....	78 78	Error in collection of duty by United States attorney.	Sec. 3013 Rev. Stat.
.....	139 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	250 00	See Schedule G	Do.
.....	481 60	See Schedule H	Do.
.....	39 80	Error in liquidation, (casualty)	Secs. 2984 and 3013, Rev. Stat.
.....	19 45	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	85 75	Error in weight	Do.
.....	54 00	Error in liquidation	Do.
.....	44 11	Error in entry	Do.
.....	23 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	12 00	Error in entry	Sec. 3013 Rev. Stat.
.....	16 10	Error in invoice	Sec. 3012½ Rev. Stat.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Feb. 13	Viti Brothers	Duty on alabaster statuary	$33 80
13	do	do	35 40
13	M. Thomas & Sons	Duty on specimens of minerals	929 40
13	John Alburger & Co	Duty on Italian cloths	8 07
13	Stuart & Brother	do	31 38
13	A. C. Tremoulet	Duty on sardines	133 32
13	Anderson & Simpson	Duty on mosquito-nets	74 90
14	William M. Bliss et al	Duty on commissions and charges	1,669 10
15	J. Stuart et al	do	1,601 35
15	F. H. Shallus	Tonnage-dues on brig G. M. Jones	6 60
15	C. Morton Stewart & Co	Tonnage-dues on brig Sarah Crowell	44 40
16	A. Gihon et al	Duty on commissions and charges	5,796 85
16	S. M. Peyser et al	do	62 10
16	A. Ricard	do	952 17
16	A. Aymar et al	do	871 15
17	Chenery & Co	Net proceeds of sale of unclaimed merchandise	178 76
17	William Sturgis, jr., et al	Duty on commissions and charges	3,954 35
17	Frederick de Bary et al	Duty on champagne	554 76
17	Henry Herrman et al	Duty on Italian cloths	751 52
19	Richard Bell	Duty on commissions and charges	621 35
19	Thomas Drew et al	do	428 30
19	William D. Cromwell et al	do	444 58
20	H. Henschen et al	do	950 74
20	James Houldsworth et al	do	270 30
20	William Lamb & Co	Tonnage-dues on bark Victoria	155 10
20	J. H. Graybill	Tonnage-dues on bark Warrior	185 10
20	H. H. Schwietering	Duty on Italian cloths	89 02
20	do	do	22 89
23	F. A. Reichard	Duty on orange mineral	389 89
23	A. Keppelmann	do	272 29
23	do	do	384 01
24	Hu Kwang Yung	Duty on Chinese antiquities	2,451 15
24	D. McPherson	Tonnage-dues on bark R. W. Merriam	179 70
26	H. Ackermann et al	Duty on charges and commissions	500 58
26	F. DuBary	do	183 60
26	J. H. Dullus, jr., et al	do	81 72
27	E. Unkart et al	do	557 40
28	De Coursey, La Fourcade & Co.	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	105 52
28	F. Butterfield & Co	do	112 18
28	N. B. Falconer & Co	do	121 80
28	Joseph S. Fisher	do	152 95
28	Rose, Baldwin & Rose	do	164 65
28	Adolphus Oechs	do	958 80
28	Tice & Lynch	Duty on books	4 50
28	D. Lamb & Co	Duty on burlaps	18 80
28	H. Herrman & Co	Duty on Italian cloths	40 52
28	do	do	342 10
28	Dieckerhoff, Raffloer & Co	Duty on button-stocks	118 00
28	F. A. Reichard	Duty on orange mineral	195 87
28	R. P. Charles	Duty on burr-stones	413 80
28	Samuel Carey	do	746 20
28	Sulzbacher, Gitteman & Wedeles.	Duty on Italian cloths	1,097 81
28	W. & F. Livingston	Duty on burr-stones	1,175 00
Mar. 1	Balfour, Guthrie & Co	Duty on coal	23 40
2	J. Acker et al	Duty on charges and commissions	3,490 45
3	William H. Lee et al	do	2,834 81
7	H. E. Woodhouse & Co	Special act of March 3, 1877	952 00
7	Henry Herrman et al	Duty on Italian cloths	43 23
7	do	do	24 09
7	do	do	323 68
7	George Bliss et al	Duty on charges and commissions	5,446 37
8	Henry Herrman et al	Duty on worsted dress-goods	479 62
8	do	do	1,015 97
8	do	do	1,658 45
8	do	do	1,239 76
8	do	do	215 23
10	Clifton Angrave	Duty on commissions and charges	624 50
10	Jos. Strauss et al	Duty on worsted dress-goods	329 50
10	do	Duty on worsted dress-goods and Italian cloths	235 55

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$33 80	Free, (work of an American artist)	Sec. 3012½ Rev. Stat.
.....	35 40	.....do	Do.
.....	929 40	Free	Sec. 3013 Rev. Stat.
.....	8 07	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	31 38	.....do	Do.
.....	133 32	Error in liquidation, (damage)	Sec. 3013 Rev. Stat.
.....	74 90	Error in entry	Sec. 3012½ Rev. Stat.
$2, 676 13	4, 345 23	See Exhibit F, page 135, Finance Report, 1875.	Do.
2, 626 94	4, 228 29	.....do	Do.
.....	6 60	Collected in excess	Do.
.....	44 40	Double payment	Do.
9, 104 29	14, 901 14	See Exhibit F, page 135, Finance Report, 1875.	Do.
144 34	206 44	.....do	Do.
1, 046 98	1, 999 15	.....do	Do.
1, 421 44	2, 292 59	.....do	Do.
.....	178 76		Sec. 2974 Rev. Stat.
6, 117 84	10, 072 19	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
86 84	641 60	See Exhibit H, page 136, Finance Report, 1875.	Do.
53 21	804 73	See Exhibit H	Do.
986 91	1, 608 26	See Exhibit F, page 135, Finance Report, 1875.	Do.
766 80	1, 195 10	.....do	Do.
680 91	1, 125 49	.....do	Do.
1, 286 36	2, 237 16	.....do	Do.
401 59	671 89	.....do	Do.
.....	155 10	Double payment	Do.
.....	185 10	.....do	Do.
20 04	109 06	See Exhibit H	Do.
13 90	36 79	.....do	Do.
33 09	422 98	See Exhibit K	Do.
54 54	326 83	.....do	Do.
47 54	431 55	.....do	Do.
.....	2, 451 15	Free	Sec. 3013 Rev. Stat.
.....	179 70	Double payment	Sec. 3012½ Rev. Stat.
576 00	1, 076 58	See Exhibit F, page 135, Finance Report, 1875.	Do.
320 92	504 52	.....do	Do.
159 42	241 14	.....do	Do.
639 02	1, 196 42	.....do	Do.
.....	105 52	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	112 18	.....do	Do.
.....	121 80	.....do	Do.
.....	152 95	.....do	Do.
.....	164 65	.....do	Do.
.....	958 80	.....do	Do.
.....	4 50	Free, (books for college)	Do.
.....	18 80	See Exhibit K, page 82, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	40 52	See Exhibit H	Do.
.....	342 10	.....do	Do.
.....	118 00	See Exhibit L	Do.
.....	195 87	See Exhibit K	Do.
.....	413 80	See Exhibit D	Do.
.....	746 20	.....do	Do.
.....	1, 097 81	See Exhibit H	Do.
.....	1, 175 00	See Exhibit D	Do.
.....	23 40	Excess of deposit	Do.
5, 366 78	8, 857 23	See Exhibit F, page 135, Finance Report, 1875.	Do.
3, 702 46	6, 537 27	.....do	Do.
.....	952 00		Private act, March 3, 1877.
17 95	61 18	See Exhibit H	Sec. 3012½ Rev. Stat.
2 54	26 63	.....do	Do.
30 52	354 20	.....do	Do.
7, 124 26	12, 570 63	See Exhibit F, page 135, Finance Report, 1875.	Do.
57 39	537 01	See Exhibit H	Do.
88 56	1, 104 53	.....do	Do.
111 64	1, 770 09	.....do	Do.
162 00	1, 401 76	.....do	Do.
98 44	313 67	.....do	Do.
1, 017 07	1, 641 57	See Exhibit F, page 135, Finance Report, 1875.	Do.
63 58	393 08	See Exhibit H	Do.
32 47	268 02	.....do	Do.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Mar. 10	Herman Bernheimer et al	Duty on worsted dress goods and Italian cloths	$456 46
10	Adolphus Keppelmann	Duty on orange mineral	387 98
13	R. A. Wills et al	Duty on gunny-cloth	615 92
13	Edward B. Makin	Fees on canned salmon	18 40
14	C. Tobias & Co	Tonnage-dues on bark Skjerkholt	138 00
14	do	Tonnage-dues on bark Louise Gehm	129 00
14	Erichson & Solberg	Tonnage-dues on bark Kepha	27 00
14	Hiltons & Foster	Tonnage-dues on bark Sara	179 19
14	Holst, Fullarton & Co	Tonnage-dues on bark Hilda	92 40
14	A. Lindstrom	Tonnage-dues on bark Agir	137 10
15	Henry Newman	Duty on Italian cloths	1,015 85
15	do	do	461 14
15	do	do	415 61
15	do	do	154 85
15	do	do	55 83
15	do	do	34 02
15	do	do	30 40
16	Saxonville Mills	Duty on wool	4,269 98
16	do	do	8,996 53
16	Wells, Fargo & Co	Duty on an old dress	15 00
16	Heidsieck, Mommer & Co	Duty on manufactures of worsted	38 00
16	H. Hermann & Co	Duty on Italian cloths	125 29
16	do	do	40 18
16	Rhind, Grierson & Emslie	Duty on burlap canvas	14 40
16	Homer, Colladay & Co	Duty on fur cloaks	30 25
16	Harrington & Goodman	Duty on Italian cloths	56 32
16	Louis Windmuller & Roelker	Duty on orange mineral	74 87
16	L. H. Newberger	Duty on cotton goods	77 11
16	Henry E. Sprague	Duty on crude brimstone	2,872 00
17	David D. Acker et al	Duty on cigars	3,106 25
17	Joseph Park et al	do	3,613 10
17	W. H. Thomas et al	do	1,034 00
17	Joseph Strauss et al	Duty on Italian cloths	7 07
17	H. Bernheimer et al	Duty on Italian cloths and worsted dress-goods	349 69
21	George Willing	Duty on furs and underclothing	60 95
21	Ammon, Caspari & Co	Duty on coal	42 03
21	G. & J. T. Donnell	Duty on hemp used in building ship for foreign trade.	196 77
22	Sewall, Day & Co	do	97 19
22	Jacob Wirth	Duty on empty bottles	9 20
23	Kearney & Swartchild	Duty on watch materials	4 30
23	B. H. Rothwell	Duty on books	3 75
23	C. W. Ganthier	Duty on fish	41 97
24	Alfred Winsor & Sons	Tonnage-dues on schooner Devon	21 00
24	Joseph B. Reedy	Tonnage-dues on schooner Portland	21 90
24	H. W. Dernier	Tonnage-dues on bark Charlie Hickman	278 70
24	L. Westergaard & Co	Tonnage-dues on schooner Mocking-Bird	38 40
26	B. J. Wenberg & Co	Tonnage-dues on schooner Baracoa	185 90
27	P. Schiaffino & Co	Tonnage-dues on bark Bucefalo	215 40
27	Holst, Fullarton & Co	Tonnage-dues on bark Vidajaen	162 90
28	Adams Bailey et al	Duty on rice	2,738 88
29	Brior & Von Collen	Tonnage-dues on ship Ida	403 20
29	Michael, Cutino & Co	Tonnage-dues on bark Eroe	110 70
29	Walthew & Co	Tonnage-dues on schooner Peter H. Crowell	133 50
31	H. R. Shultz	Tonnage-dues on brig Barns	94 80
31	Thomas O. Bell	Tonnage-dues on schooner Lizzie Dakers	38 10
31	J. Tostrup	Duty on Centennial exhibits, ($16.35, $24.40)	40 75
31	J. Stiff & Sons	do	18 20
Apr. 2	Hellmann Bros. & Co	Net proceeds of sale of unclaimed merchandise	185 11
2	Dow, Hunt & Co	do	12 85
2	E. A. Snow	Duty on wearing-apparel	13 65
2	Charles R. Fowler et al	Duty on uncleaned rice	3,023 69
2	Martin Kattenhorn, assignee	do	2,232 85
2	do	do	2,282 15
2	do	do	277 49
2	Charles R. Fowler et al	do	1,182 19
2	do	do	1,006 46
2	do	do	1,006 99
2	do	do	685 47
2	do	do	400 98
2	do	do	1,140 10
3	E. H. Bailey	Tonnage-dues on bark Emile	103 80
3	L. Westergaard & Co	Tonnage-dues on bark Louise De Geer	201 30
3	New Bedford Cordage Company.	Duty on hemp used in building vessel for foreign trade.	163 84
3	do	do	165 12
3	W. W. Whitney	Duty on jewsharps	11 31
4	Mary McConnell	Duty on wearing-apparel	2 10
4	May Viley	do	50 40
9	Nye & Acheson	Duty on bronzes	7 00

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$86 20	$542 66	See Exhibit H	Sec. 3012½ Rev. Stat.
25 23	413 21	See Exhibit K	Do.
133 36	749 28	See Exhibit Q	Do.
.....	18 40	Illegally exacted	Sec. 3013 Rev. Stat.
.....	138 00	Double payment	Sec. 3012½ Rev. Stat.
.....	129 00	.....do	Sec. 3013 Rev. Stat.
.....	27 00	.....do	Sec. 3012½ Rev. Stat.
.....	179 19	.....do	Do.
.....	92 40	.....do	Do.
.....	137 10	.....do	Do.
101 47	1,117 32	See Exhibit H	Do.
63 19	524 33	.....do	Do.
85 70	501 31	.....do	Do.
35 62	190 47	.....do	Do.
18 78	74 61	.....do	Do.
15 00	49 02	.....do	Do.
11 32	41 72	.....do	Do.
323 16	4,593 14	See Exhibit M	Do.
675 67	9,672 20	.....do	Do.
.....	15 00	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	38 00	Short shipment	Sec. 3012½ Rev. Stat.
.....	125 29	See Exhibit H	Do.
.....	40 18	.....do	Do.
.....	14 40	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	30 25	Error in liquidation	Do.
.....	56 32	See Exhibit H	Do.
.....	74 87	See Exhibit K	Do.
.....	77 11	Error in quantity	Sec. 3013 Rev. Stat.
.....	2,872 00	See Exhibit G	Sec. 3012½ Rev. Stat.
609 81	3,716 06	Erroneous valuation Cuban peso	Do.
690 27	4,303 37	.....do	Do.
187 17	1,221 17	.....do	Do.
10 98	18 05	See Exhibit H	Do.
62 81	412 50	.....do	Do.
.....	60 95	Free, (personal effects)	Do.
.....	42 03	Excess of deposit	Do.
.....	196 77	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	97 19	.....do	Do.
.....	9 20	Free, (domestic production returned)	Sec. 3012½ Rev. Stat.
.....	4 30	Error in liquidation	Sec. 3013 Rev. Stat.
.....	3 75	Free, (domestic production returned)	Sec. 3012½ Rev. Stat.
.....	41 97	Free, (fresh fish for daily consumption)	Do.
.....	21 00	Double payment	Do.
.....	21 90	.....do	Do.
.....	278 70	.....do	Do.
.....	38 40	.....do	Do.
.....	185 90	Penal tonnage-tax illegally exacted	Do,
.....	215 40	Double payment	Do.
.....	162 90	.....do	Do.
3,045 51	5,784 39	See Exhibit N	Do.
.....	403 20	Double payment	Do.
.....	110 70	.....do	Do.
.....	133 50	.....do	Sec. 3013 Rev. Stat.
.....	94 80	.....do	Sec. 3012½ Rev. Stat.
.....	38 10	.....do	Do.
.....	40 75	Centennial goods exported	Sec. 3013 Rev. Stat.
.....	18 20	.....do	Do.
.....	185 11		Sec. 2974 Rev. Stat.
.....	12 85		Do.
.....	13 65	Free, (personal effects)	Sec. 3012½ Rev. Stat.
.....	3,023 69	See Exhibit N	Do.
.....	2,232 85	.....do	Do.
.....	2,282 15	.....do	Do.
.....	277 49	.....do	Do.
.....	1,182 19	.....do	Do.
.....	1,006 46	.....do	Do.
.....	1,006 99	.....do	Do.
.....	685 47	.....do	Do.
.....	400 98	.....do	Do.
.....	1,140 10	.....do	Do.
.....	103 80	Double payment	Do.
.....	201 30	.....do	Do.
.....	163 84	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	165 12	.....do	Do.
.....	11 31	Error in liquidation	Sep. 3013 Rev. Stat.
.....	2 10	Free, (personal effects)	Do.
.....	50 40	.....do	Do.
.....	7 00	Error in invoice	Do.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Apr. 9	Tuck, Chong & Co	Duty on sugar	$25 88
10	R. Murray, jr	Tonnage-dues on schooner Early Bird	196 30
18	H. R. Shultz	Tonnage-dues on bark Alberto	115 80
18	P. Schiaffino & Co	Tonnage-dues on bark Perseverante	132 00
18	F. A. Drisko	Tonnage-dues on bark Speedwell	125 70
18	Michael, Cutino, Scopinich & Co.	Tonnage-dues on bark Sofia	149 40
21	Wells, Fargo & Co	Duty on paintings	12 40
21	do	Duty on books	7 75
21	do	Duty on personal effects	21 85
21	do	do	13 30
21	C. B. Richard & Boas	Duty on album	4 20
21	do	Duty on old watch and chain	3 00
21	do	Duty on a drawing	6 00
21	M. C. Warren	Duty on merchandise	3 15
21	Benziger Bros	Duty on books	7 25
21	Diecherhoff, Raffloer & Co	Duty on bindings	21 45
21	Runk & Unger	Duty on mineral-water	25 75
21	Mayer, Bros. & Co	Duty on cherry-juice	30 25
21	Leon Rheims	Duty on buckram cotton goods	53 77
21	Max Jacoby & Zeller	Duty on chromos	111 30
21	Richard Iselin & Co	Duty on manufactures of silk and cotton	213 00
24	Dickson, DeWolf & Co	Duty on uncleaned rice	2,558 32
26	Spence, Montague & Co	Duty on sugar	65 25
26	S. Hernsheim & Bro	Duty on cigars	31 00
26	Field, Leiter & Co	Duty on a costume	8 62
May 1	Angelo S. Myers et al	Duty on champagne	92 73
1	Joseph Strauss et al	Duty on worsted dress-goods	125 32
2	Erichson & Solberg	Tonnage-dues on bark Carlotta	160 80
3	A. H. Hart & Co	Net proceeds of sale of unclaimed merchandise	29 32
3	J. B. Lippincott & Co	Duty on old books	26 50
3	Jacob Rech	Duty on axles	73 85
3	John C. Pratt	Duty on a carriage	17 50
4	A. Lindstrom	Tonnage-dues on bark Svea	126 60
4	Knopp, Hanemann & Co	Tonnage-dues on steamship Ohio	718 13
4	Conant & Wilbur	Tonnage-dues on schooner Riverside	34 20
4	Erichson & Solberg	Tonnage-dues on bark Carpione	142 20
4	do	Tonnage-dues on bark Franceschino	148 20
4	do	Tonnage-dues on bark San Francesco	3 60
4	E. D. Bigelow & Co	Tonnage-dues on brigantine Acadia	81 30
4	do	Tonnage-dues on brig Okenbury	4 50
4	Andrew Gray	Tonnage-dues on schooner Francis R. Baird	102 90
4	J. W. Parker & Co	Tonnage-dues on bark L. H. De Veber	191 40
5	G. Duhaime	Duty on horses	199 80
5	Leopold B. M. Moezygemba	Duty on silks	140 13
5	Wilson & Bradbury	Duty on linens	57 75
5	Henry Schmeider & Sons	Duty on cotton and silk goods	107 08
5	William Lottimer & Co	Duty on hemmed cotton handkerchiefs	28 00
5	D. H. Arnold & Co	Duty on Italian cloths	45 35
5	Acker, Merrall & Condit	Duty on merchandise	156 25
5	do	do	113 50
5	C. B. Richard & Boas	Duty on personal effects	23 80
5	Henry Newman	Duty on Italian cloths	52 73
7	H. Herrman & Co	Duty on Italian cloths and worsted goods	344 06
7	do	Duty on Italian cloths	37 24
7	do	do	62 46
7	do	do	88 20
7	do	do	107 45
7	Field, Leiter & Co	Duty on wool shawls	67 30
7	John V. Farwell & Co	do	33 30
7	C. Cavaroc & Son	Duty on wine	32 00
7	Quong Chung Lung & Co	Duty on dried fruit	12 40
7	Quong Chung Shing & Co	do	8 50
7	Hip Wo & Co	do	17 90
7	Kwong Tong Tai & Co	do	52 72
7	Kin Nam & Co	do	16 74
7	Kwong Yek Chong & Co	do	4 30
7	Tong Tie & Co	do	8 42
7	Tsue Chong Wing & Co	do	12 68
8	John D. Wood et al	Duty on wool	821 62
8	Ross Campbell et al	Duty on worsted dress-goods	346 81
8	do	do	375 94
8	do	do	272 66
8	Charles T. Raynolds et al	Duty on orange mineral	131 16
8	do	do	125 52
8	A. & S. E. Spring	Duty on wool	187 50
8	Henry M. Peyser & Co	Duty on gloves	2 00
8	C. W. Tuck	Duty on fire-place heater	11 90
9	William A. Hardt et al	Duty on Italian cloths and worsted dress-goods	467 95

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$25 88	Error in weight	Sec. 3013 Rev Stat.
.....	196 30	Illegally exacted	Sec. 3012½ Rev. Stat.
.....	115 80	Double payment	Do.
.....	132 00	.....do	Do.
.....	125 70	.....do	Do.
.....	149 40	.....do	Do.
.....	12 40	Free, (personal effects)	Sec. 3013 Rev. Stat.
.....	7 75	.....do	Do.
.....	21 85	.....do	Do.
.....	13 30	.....do	Do.
.....	4 20	Free, (models)	Do.
.....	3 00	Free, (personal effects)	Do.
.....	6 00	.....do	Do.
.....	3 15	Short shipment	Do.
.....	7 25	Free, (books for college)	Do.
.....	21 45	Error in liquidation	Do.
.....	25 75	See Exhibit O	Sec. 3012½ Rev. Stat.
.....	30 25	Error in gauge	Sec. 3013 Rev. Stat.
.....	53 77	See Exhibit P	Sec. 3012½ Rev. Stat.
.....	111 30	Error in liquidation	Do.
.....	213 00	.....do	Do.
.....	2,558 32	See Exhibit N	Do.
.....	65 25	Error in weight	Sec. 3013 Rev. Stat.
.....	31 00	Error in invoice	Do.
.....	8 62	Error in liquidation	Do.
.....	92 73	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
.....	125 32	See Exhibit H	Do.
.....	160 80	Double payment	Do.
.....	29 32		Sec. 2974 Rev. Stat.
.....	26 50	Free, (books published over 20 years)	Sec. 3012½ Rev. Stat.
.....	73 85	Error in liquidation. (See Exhibit R)	Do.
.....	17 50	Free, (domestic production returned)	Sec. 3013 Rev. Stat.
.....	126 60	Double payment	Sec. 3012½ Rev. Stat.
.....	718 13	.....do	Do.
.....	34 20	.....do	Do.
.....	142 20	.....do	Do.
.....	148 20	.....do	Do.
.....	3 60	.....do	Do.
.....	81 30	.....do	Do.
.....	4 50	.....do	Do.
.....	102 90	.....do	Do.
.....	191 40	.....do	Do.
.....	199 80	Free, (horses of immigrants)	Sec. 3013 Rev. Stat.
.....	140 13	Free, (for church)	Do.
.....	57 75	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	107 08	.....do	Do.
.....	28 00	See Exhibit I, page 81, Finance Report, 1876.	Do.
.....	45 35	See Exhibit H	Do.
.....	156 25	Erroneous valuation of Cuban peso	Do.
.....	113 50	.....do	Do.
.....	23 80	Free, (personal effects)	Do.
.....	52 73	See Exhibit H	Do.
.....	344 06	.....do	Do.
.....	37 24	.....do	Do.
.....	62 46	.....do	Do.
.....	88 20	.....do	Do.
.....	107 45	.....do	Do.
.....	67 30	Error in liquidation	Do.
.....	33 30	.....do	Do.
.....	32 00	Short shipment	Sec. 3013 Rev. Stat.
.....	12 40	See Exhibit S	Sec. 3012½ Rev. Stat.
.....	8 50	.....do	Do.
.....	17 90	.....do	Do.
.....	52 72	.....do	Do.
.....	16 74	.....do	Do.
.....	4 30	.....do	Do.
.....	8 42	.....do	Do.
.....	12 68	.....do	Do.
.....	821 62	See Exhibit M	Do.
.....	346 81	See Exhibit H	Do.
.....	375 94	.....do	Do.
.....	272 66	.....do	Do.
.....	131 16	See Exhibit K	Do.
.....	125 52	.....do	Do.
.....	187 50	See Exhibit M	Do.
.....	2 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	11 90	Free, (domestic production returned)	Do.
.....	467 95	See Exhibit H	Sec. 3012½ Rev. Stat.

Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
May 9	William H. Hardt et al	Duty on Italian cloths and worsted dress-goods	$277 25
9	do	do	1,284 99
9	do	do	397 25
10	William Sulzbacher et al	Duty on worsted dress-goods	172 51
10	do	do	490 08
10	do	do	965 27
10	do	do	1,076 12
10	do	do	1,695 64
11	Louis Blumgart et al	Duty on Italian cloths and worsted dress-goods	814 36
11	do	do	288 12
11	do	do	392 95
11	do	do	72 30
11	John Lee Smith et al	Duty on orange mineral	1,383 33
11	do	do	417 28
11	do	do	483 86
11	Edward Hill	do	118 33
11	Henry Meyer et al	do	107 24
11	Adolphus Keppelmann	do	808 52
11	William R. Peters et al	do	360 24
12	Edward Hill	do	830 32
12	Stephen R. Lesher et al	Duty on Italian cloths and worsted dress-goods	32 16
12	do	do	1,165 81
12	Henry Newman	do	622 49
12	Max Stadler et al	do	266 90
12	George H. Stuart et al	Duty on worsted dress-goods	192 06
12	Jacob Siegman et al	do	124 46
12	Henry Burlew	do	43 84
14	H. Bernheimer et al	Duty on Italian cloths and worsted dress-goods	822 14
14	F. Butterfield et al	do	383 03
14	A. Schmidt et al	do	66 98
14	Lee Fat	Duty on dried fruit	10 60
14	Shun, Yuen & Co	do	7 94
14	do	do	10 40
14	Yuen, Wo & Co	do	4 10
14	Sing Kee	do	9 40
15	A. & E. Wallach	Duty on photograph-frames	30 60
15	Baldwin Bros & Co	Duty on plated chains	31 25
15	do	Duty on a book	2 75
15	Alex. Douglass & Son	Duty on pine-apples	79 60
15	Wertheimber & Co	Duty on ultramarine	14 88
15	J. Lee Smith & Co	Duty on orange mineral	197 37
15	do	do	537 54
15	Edward Hill	do	125 37
15	Goldenberg Bros & Co	Duty on silk	3 00
15	A. Heller & Co	Duty on a wine-cask	12 80
15	Samuel Thomson's Nephews & Co.	Duty on burlaps	27 70
15	L. W. Morris	Duty on bullion	9 30
15	E. W. Stevens	Duty on clothing	5 20
15	A. T. Stewart & Co	Duty on silk and cotton	349 80
15	Max Jacoby & Zeller	Duty on chromos	12 60
15	do	Duty on photolithograph	7 80
15	M. Arnold & Rothfeld	Duty on worsted dress-goods	69 43
15	do	Duty on Italian cloths	122 09
15	Funch, Edye & Co	Tonnage-dues on bark Margherita Galatola	132 60
15	William Lamb	Tonnage-dues on bark Elise	91 20
15	Alexander Melanson	Tonnage-dues on schooner Ariel	28 80
15	Loud, Claridge & Co	Tonnage-dues on brig Annie W. Goddard	107 70
15	Chapin & Gore	Duty on ale and porter	11 16
15	George Crompton	Duty on wool	1,024 61
15	William Read & Sons	Duty on fish-hooks	51 30
15	E. A. Snow	Duty on endless belts for printing-machines	10 40
17	C. Dord & Co	Duty on straw braids	92 88
17	Rhind, Grierson & Emslie	Duty on burlaps	16 10
17	L. Blumgart & Co	Duty on Italian cloths and worsted dress-goods	75 34
17	E. S. Jaffray & Co	Duty on silk and cotton gloves	38 10
17	Sulzbacher, Hyman, Wolff & Co.	Duty on steel	13 22
17	S. Zickel	Duty on printed music	1 45
17	R. Kipling's Sons	Duty on glass plates	84 30
17	William Lottimer et al	Duty on cotton handkerchiefs	14 25
17	do	do	42 76
17	do	do	26 15
17	William Marx et al	Duty on Italian cloths	900 95
17	do	Duty on Italian cloths and worsted dress-goods	909 02
18	D. H. Arnold et al	do	1,317 30
18	Frederick Butterfield et al	do	305 92
18	do	Duty on worsted dress-goods	610 88

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$277 25	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	1,284 99	.....do	Do.
.....	397 25	.....do	Do.
.....	172 51	.....do	Do.
.....	490 08	.....do	Do.
.....	965 27	.....do	Do.
.....	1,076 12	.....do	Do.
.....	1,695 64	.....do	Do.
.....	814 36	.....do	Do.
.....	288 12	.....do	Do.
.....	392 95	.....do	Do.
.....	72 30	.....do	Do.
.....	1,383 33	See Exhibit K	Do.
.....	417 28	.....do	Do.
.....	483 86	.....do	Do.
.....	118 33	.....do	Do.
.....	107 24	.....do	Do.
.....	808 52	.....do	Do.
.....	360 24	.....do	Do.
.....	830 32	.....do	Do.
.....	32 16	See Exhibit H	Do.
.....	1,165 81	.....do	Do.
.....	622 49	.....do	Do.
.....	266 90	.....do	Do.
.....	192 06	.....do	Do.
.....	124 46	.....do	Do.
.....	43 84	.....do	Do.
.....	822 14	.....do	Do.
.....	383 03	.....do	Do.
.....	66 98	.....do	Do.
.....	10 60	See Exhibit S	Do.
.....	7 94	.....do	Do.
.....	10 40	.....do	Do.
.....	4 10	.....do	Do.
.....	9 40	.....do	Do.
.....	30 60	Error in liquidation	Do.
.....	31 25	Free. (Domestic goods returned)	Sec. 3013 Rev. Stat.
.....	2 75	Error in value	Sec. 3012½ Rev. Stat.
.....	79 60	Error in liquidation. (Damage)	Sec. 3013 Rev. Stat.
.....	14 88	.....do	Do.
.....	197 37	See Exhibit K	Sec. 3012½ Rev. Stat.
.....	537 54	.....do	Do.
.....	125 37	.....do	Do.
.....	3 00	Error in liquidation	Do.
.....	12 80	Short shipment	Sec. 3013 Rev. Stat.
.....	27 70	See Exhibit K, page 82 Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	9 30	Error in liquidation	Sec. 3013 Rev. Stat.
.....	5 20	.....do	Sec. 3012½ Rev. Stat.
.....	349 80	.....do	Do.
.....	12 60	.....do	Do.
.....	7 80	.....do	Do.
.....	69 43	See Exhibit H	Do.
.....	122 09	.....do	Do.
.....	132 60	Double payment	Sec. 3013 Rev. Stat.
.....	91 20	.....do	Sec. 3012½ Rev. Stat.
.....	28 80	.....do	Do.
.....	107 70	.....do	Do.
.....	11 16	Error in liquidation	Sec. 3013 Rev. Stat.
.....	1,024 61	See Exhibit M	Sec. 3012½ Rev. Stat.
.....	51 30	Error in invoice	Sec. 3013 Rev. Stat.
.....	10 40	See Exhibit T	Sec. 3012½ Rev. Stat.
.....	92 88	Erroneous valuation of Italian lira	Do.
.....	16 10	See Exhibit K, page 82 Finance Report, 1876.	Do.
.....	75 34	See Exhibit H	Do.
.....	38 10	Error in liquidation	Do.
.....	13 22	.....do	Sec. 3013 Rev. Stat.
.....	1 45	.....do	Sec. 3012½ Rev. Stat.
.....	84 30	.....do	Do.
.....	14 25	See Exhibit I, page 81 Finance Report, 1876.	Do.
.....	42 76	.....do	Do.
.....	26 15	.....do	Do.
.....	900 95	See Exhibit H	Do.
.....	909 02	.....do	Do.
.....	1,317 30	.....do	Do.
.....	305 92	.....do	Do.
.....	610 88	.....do	Do.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
May 18	William A. Hardt et al	Duty on Italian cloths and worsted dress-goods	$231 17
18	Stephen R. Lesher et al	do	83 59
19	Fuller & Fuller	Duty on croton oil	18 62
21	G. W. Faber	Duty on cigars	9 75
21	Strasburger, Pfeiffer & Co	Duty on bone necklaces	5 85
21	D. Lamb & Co	Duty on military canvas	76 85
21	Lewisohn Bros	Duty on horse-hair	25 96
21	Foerster & Co	Duty on photolithographs	36 00
21	H. K. & F. B. Thurber & Co	Duty on prepared vegetables	25 20
22	David H. Arnold et al	Duty on Italian cloths and worsted dress-goods	2,085 88
22	Morris Arnold et al	do	2,297 09
22	do	do	491 75
22	Joseph W. Goddard et al	do	127 28
22	Louis Weddigen et al	do	93 93
22	do	do	215 48
24	H. Herrman & Co	Duty on worsted dress-goods	876 53
24	Sulzbacher, Gitterman & Wedeles.	do	802 63
24	Thomas Merrylees	Duty on pamphlets	13 10
28	Sevill Schofield	Duty on wool	392 07
28	Witthoff, Marsiby & Co	do	283 77
28	do	do	667 56
28	John & James Dobson	do	665 82
28	do	do	376 19
28	H. Herrman et al	Duty on worsted dress-goods	47 70
28	do	Duty on Italian cloths	32 33
28	Frederick Butterfield et al	Duty on Italian cloths and worsted dress-goods	140 66
29	Louis Blumgart et al	do	322 35
29	Stephen R. Lesher et al	do	845 49
29	William Sulzbacher et al	Duty on worsted dress-goods	562 89
June 2	Louis Blumgart et al	do	70 69
2	do	do	257 58
2	W. H. Thomas & Bro	Duty on cigars	131 50
2	H. Herrman & Co	Duty on Italian cloths	30 92
2	do	do	35 64
2	M. Arnold & Rothfeld	do	70 31
2	R. D. Jackson	Duty on rugs	5 05
2	Halsted, Haines & Co	Duty on silk and cotton goods	26 40
4	J. G. Adams	Tonnage-dues on schooner Mary Slusmon	130 20
4	Michael, Cutino, Scopinich & Co.	Tonnage-dues on bark Cecilia	124 80
4	Workman & Co	Tonnage-dues on ship Lawrence Brown	283 50
4	James S. Hoyland	Net proceeds of sale of unclaimed merchandise	268 27
4	John V. Farwell & Co	Duty on dress-goods and cotton trimmings	41 61
4	W. C. Colwell	Duty on split herring	21 00
5	Joseph Strauss et al	Duty on worsted goods	160 52
5	William S. Livingston et al	Duty on burr-stones	650 60
6	R. & C. Degener	Duty on straw hats	17 60
6	Hardt & Lindgens	Duty on Italian cloths and worsted dress-goods	357 05
6	Louis Weddigen & Co	do	28 40
6	do	Duty on worsted dress-goods	67 12
6	H. Herrman & Co	Duty on Italian shawls and worsted dress-goods	338 43
6	D. H. Arnold & Co	Duty on worsted dress-goods	95 60
6	Ross Campbell & Co	do	146 06
6	Davies, Turner & Co	Duty on statuary	79 20
6	Baron Albert Blanc	Duty on wine	658 85
7	James Reid & Co	do	280 89
7	William Wilkins & Co	Duty on rice-root	33 80
7	D. H. Arnold & Co	Duty on Italian cloths	281 42
7	William Lottimer	Duty on cotton handkerchiefs	74 82
8	Morris Arnold et al	Duty on Italian cloths and worsted dress-goods	2,995 40
8	Joseph Nickerson & Co	Duty on hemp used in building vessel for foreign trade.	107 93
9	Jos. Warren Goddard et al	Duty on Italian cloths and worsted dress-goods	383 90
9	do	Duty on worsted dress-goods	214 78
9	do	do	116 94
9	Pacific Oil and Lead Works.	Duty on linseed	142 00
9	Tong, Young & Co	Duty on dried fruit	23 74
9	Tong, Tie & Co	do	5 34
9	Kwong, Tong, Tai & Co	do	38 36
9	Sutter Bros	Duty on tobacco	3 15
11	John Dobson et al	Duty on carpet-wool	3,514 86
11	A. Schmidt & Co	Duty on Italian cloths	284 37
11	Goddard & Bro	Duty on Italian cloths and worsted dress-goods	279 07
11	Wittemann Bros	Duty on photolithographs	86 60

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$231 17	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	83 59	.....do	Do.
.....	18 62	Error in weight	Sec. 3013 Rev. Stat.
.....	9 75	Erroneous valuation of Cuban peso	Sec. 3012½ Rev. Stat.
.....	5 85	Error in liquidation	Do.
.....	76 85	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	25 96	Error in liquidation	Do.
.....	36 00	.....do	Do.
.....	25 20	Error in invoice	Sec. 3013 Rev. Stat.
.....	2,085 88	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	2,297 09	.....do	Do.
.....	491 75	.....do	Do.
.....	127 28	.....do	Do.
.....	93 93	.....do	Do.
.....	215 48	.....do	Do.
.....	876 53	.....do	Do.
.....	802 63	.....do	Do.
.....	13 10	Error in liquidation	Do.
.....	392 07	See Exhibit M	Do.
.....	283 77	.....do	Do.
.....	667 56	.....do	Do.
.....	665 82	.....do	Do.
.....	376 19	.....do	Do.
.....	47 70	See Exhibit H	Do.
.....	32 33	.....do	Do.
.....	140 66	See Exhibit H	Do.
.....	322 35	.....do	Do.
.....	845 49	.....do	Do.
.....	562 89	.....do	Do.
.....	70 69	.....do	Do.
.....	257 58	.....do	Do.
.....	131 50	Erroneous valuation of Cuban peso	Do.
.....	30 92	See Exhibit H	Do.
.....	35 64	.....do	Do.
.....	70 31	.....do	Do.
.....	5 05	Error in liquidation	Do.
.....	26 40	.....do	Do.
.....	130 20	Double payment	Do.
.....	124 80	.....do	Do.
.....	283 50	.....do	Do.
.....	268 27		Sec. 2974 Rev. Stat.
.....	41 61	Short shipment	Sec. 3013 Rev. Stat.
.....	21 00	Free. (Fresh fish for daily consumption.)	Do.
.....	160 52	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	650 60	See Exhibit D	Do.
.....	17 60	Erroneous valuation of Ecuador currency.	Sec. 3013 Rev. Stat.
.....	357 05	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	28 40	.....do	Do.
.....	67 12	.....do	Do.
.....	338 43	.....do	Do.
.....	95 60	.....do	Do.
.....	146 06	.....do	Do.
.....	79 20	Free. (Work of an American artist)	Sec. 3013 Rev. Stat.
.....	658 85	Free. (Goods for Italian war vessel)	Do.
.....	280 89	Free. (Wine for Medical Department United States Army.)	Do.
.....	33 80	See Exhibit Q, page 86, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
.....	281 42	See Exhibit H	Do.
.....	74 82	See Exhibit I, page 81, Finance Report, 1876.	Do.
.....	2,995 40	See Exhibit H	Do.
.....	107 93	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	383 90	See Exhibit H	Sec. 3012½ Rev. Stat.
.....	214 78	.....do	Do.
.....	116 94	.....do	Do.
.....	142 00	Free. (Domestic goods returned)	Do.
.....	23 74	See Exhibit S	Do.
.....	5 34	.....do	Do.
.....	38 36	.....do	Do.
.....	3 15	Error in liquidation	Sec. 3013 Rev. Stat.
.....	3,514 86	See Exhibit M	Sec. 3012½ Rev. Stat.
.....	284 37	See Exhibit H	Do.
.....	279 07	.....do	Do.
.....	86 60	Error in liquidation	Do.

Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duties.
1877.			
11	Wittemann Bros	Duty on photolithographs	$6 80
11	do	do	7 40
11	Merchant's Dispatch Transportation Co.	Duty on kindergarten articles	24 85
11	J. H. Seed	Duty on carpet-wool	50 08
11	J. G. Whitney & Co	Duty on gunny cloth	116 68
12	James McCreery & Co	Duty on merchandise	17 10
12	James F. White & Co	Duty on burlaps	22 55
12	Rosenfeld Bros. & Co	Duty on harmonicas	71 40
12	U. H. Dudley & Co	Duty on tin-cans containing salmon	180 45
12	Arnold & McNary	Duty on essential oils and extracts	17 50
12	Wertheimber & Co	Duty on imitation pearls	22 68
12	Cottier & Co	Duty on a chair	13 25
12	L. E. Schmeider	Duty on cotton goods	257 45
13	William Sulzbacher et al	Duty on Italian cloths	70 42
13	do	do	25 67
18	P. Schiaffino & Co	Duty on bark Paolo Revello	171 90
18	John B. Hamel, jr., & Co	Duty on schooner Busiris	74 70
18	I. L. Lyons	Duty on medicinal preparations	12 80
18	Emil Schultze et al	Duty on champagne	123 60
18	Joseph F. Boll	do	28 45
18	Albin Rocherau et al	do	66 48
18	do	do	96 44
18	Herrman Fleibmann et al	Duty on on Italian cloths	352 40
19	Henry Herrman et al	Duty on worsted dress-goods	91 08
19	do	do	95 80
21	Kessler & Co	Duty on silk goods	61 80
21	F. A. Springman & Gebhard	Duty on champagne	15 81
21	E. Caylus, Bechet & Co	Duty on carpet-wool	252 40
22	Swan & Son	Tonnage dues on brig Americus	396 00
22	Benham & Boyesen	Tonnage dues on brig Concezione Immacolata	131 10
22	C. Tobias & Co	Tonnage dues on brig Gluckauf	66 40
22	Charles Graef	Duty on champagne	104 02
23	L. E. Schmieder	Duty on cotton goods	1,472 23
23	Oebrichs & Co	Duty on carpet-wool	28 72
23	L. Blumgart & Co	Duty on worsted dress-goods	28 44
23	Fleitmann & Co	Duty on Italian cloths	106 17
23	Rice Bros	Duty on manufactures of India rubber	23 40
23	Wells, Fargo & Co	Duty on wearing-apparel	11 40
23	L. Kramer	Duty on harmonicas	4 20
23	Cella Bros	Duty on macaroni	16 30
23	Ricardo Acosta	Duty on cigars	20 50
26	Decan, Berega & Co	Tonnage-dues on steamship Vanguard	421 50
26	Tate, Muller & Co	Tonnage-dues on bark Manitou	273 00
26	Ping, Corrall & Co	Tonnage-dues on bark Olympia	144 30
26	L. Blumgart et al	Duty on Italian cloths	16 16
26	Adolph Schmidt et al	Duty on Italian cloths and worsted dress-goods	203 17
27	New York Bagging Co	Duty on machinery	387 00
27	L. Waterbury & Co	do	3,179 45
27	H. Herrman & Co	Duty on worsted dress-goods	39 50
27	Nelson & Phillips	Duty on books	459 25
27	S. de Cordova	Duty on orange-barrels	28 00
27	Fabbri & Chauncey	Duty on marble	72 40
27	A. & C. Kaufmann	Duty on engravings	2 40
27	do	Duty on chromolithographs	16 80
27	do	do	51 60
27	do	do	88 80
27	William J. Burgess	Duty on potatoes	154 35
27	H. Schweitering	Duty on Italian cloths	66 66
27	Brigg, Entz & Co	Duty on worsted dress-goods	388 63
27	H. Herrman & Co	do	152 59
27	do	do	158 41
27	do	do	37 38
27	William A. Hardt et al	Duty on Italian cloths and worsted dress-goods	439 26
28	Phelps, Bros. & Co	Net proceeds of sale of unclaimed merchandise	41 66
28	A. Weihenmayer	Duty on bead slipper-cases and worsted and silk slipper-patterns.	372 62
28	Pacific Oil and Lead Works.	Duty on bags containing linseed	36 80
28	Alexander McDonell	Duty on a horse	12 40
28	John Reeve, consignee	Duty on steel pens	20 00
28	G. and J. T. Donnell	Duty on hemp used in building ship for foreign trade.	153 87
28	John Main	Duty on ground hemlock-bark	9 00
	Total		396,341 42

Treasury Department, &c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	6 80	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	7 40	.....do	Do.
.....	24 85	Free. (Books for school)	Do.
.....	50 08	See Exhibit M	Do.
.....	116 68	See Exhibit Q	Do.
.....	17 10	Error in liquidation	Do.
.....	22 55	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	71 40	Error in liquidation	Do.
.....	180 45	Free. (Domestic goods returned)	Sec. 3013 Rev. Stat.
.....	17 50	Error in appraisement	Sec. 3012½ Rev. Stat.
.....	22 68	Short shipment	Sec. 3013 Rev. Stat.
.....	13 25	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	257 45	Error in appraisement	Do.
.....	70 42	See Exhibit H	Do.
.....	25 67	.....do	Do.
.....	171 90	Double payment	Do.
.....	74 70	.....do	Sec. 3013 Rev. Stat.
.....	12 80	Error in invoice	Sec. 3013 Rev. Stat.
.....	123 60	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
.....	28 45	.....do	Do.
.....	66 48	.....do	Do.
.....	96 44	.....do	Do.
.....	352 40	See Exhibit H	Do.
.....	91 08	.....do	Do.
.....	95 80	.....do	Do.
.....	61 80	Error in entry	Sec. 3013 Rev. Stat.
.....	15 81	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
.....	252 40	See Exhibit M	Do.
.....	396 00	Penal tonnage duty not due	Do.
.....	131 10	Double payment	Sec. 3013 Rev. Stat.
.....	66 90	.....do	Sec. 3012½ Rev. Stat.
.....	104 02	See Exhibit H, page 136, Finance Report, 1875.	Do.
.....	1,472 23	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	28 72	See Exhibit M	Do.
.....	28 44	See Exhibit H	Do.
.....	106 17	.....do	Do.
.....	23 40	Error in liquidation	Do.
.....	11 40	Free. (Personal effects)	Sec. 3013 Rev. Stat.
.....	4 20	Error in liquidation	Do.
.....	16 30	Error in weight	Do.
.....	20 50	Error in invoice	Do.
.....	421 50	Double payment	Sec. 3012½ Rev. Stat.
.....	273 00	Penal tonnage-dues illegally exacted	Do.
.....	144 30	Double payment	Do.
.....	16 16	See Exhibit H	Do.
.....	203 17	.....do	Do.
.....	387 00	See Exhibit U	Do.
.....	3,179 45	.....do	Do.
.....	39 50	See Exhibit H	Do.
.....	429 25	Error in entry	Sec. 3013 Rev. Stat.
.....	28 00	Free. (Domestic manufactures returned.)	Sec. 3012½ Rev. Stat.
.....	72 40	Error in quantity	Sec. 3013 Rev. Stat.
.....	2 40	Error in liquidation	Sec. 3012½ Rev. Stat.
.....	16 80	.....do	Do.
.....	51 60	.....do	Do.
.....	88 80	.....do	Do.
.....	154 35	Error in liquidation. (Damage)	Do.
.....	66 66	See Exhibit H	Do.
.....	388 63	.....do	Do.
.....	152 59	.....do	Do.
.....	158 41	.....do	Do.
.....	37 38	.....do	Do.
.....	439 26	.....do	Do.
.....	41 66		Sec. 2974 Rev. Stat.
.....	372 62	See Exhibit V	Sec. 3012½ Rev. Stat.
.....	36 80	Error in liquidation	Do.
.....	12 40	Double payment of duty	Sec. 3013 Rev. Stat.
.....	20 00	Error in invoice	Do.
.....	153 87	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	9 00	Error in liquidation	Sec. 3012½ Rev. Stat.
175,672 98	572,014 40		

RECAPITULATION.

Class refunds.	Principal.	Interest and costs.	Total.
Miscellaneous refunds	$38, 758 37	$546 39	$39, 304 76
Fifty per cent. additional duty. (Joint resolution April 29, 1864)	30, 566 42	.....	30, 566 42
Charges and commissions	109, 274 07	161, 297 63	270, 571 70
Materials withdrawn for ship-building purposes	7, 354 11	.....	7, 354 11
Burlaps	333 95	12 81	346 76
Liquors	2, 772 49	193 22	2, 965 71
Tin plates	6, 190 15	1, 394 26	7, 584 41
Brimstone	5, 354 12	.....	5, 354 12
Calf-hair goods	12, 791 09	.....	12, 791 09
Currency, Cuban peso	14, 980 85	1, 487 25	16, 468 10
Cotton goods	14, 227 86	333 24	14, 561 10
Worsteds and Italian cloths	64, 425 14	2, 338 23	66, 763 37
Wool	16, 750 30	998 83	17, 749 13
Burr-stones	23, 084 80	3, 071 37	26, 156 17
Orange mineral	7, 345 87	160 40	7, 506 27
Dried fruit	243 54	.....	243 54
Rice	18, 535 57	3, 045 51	21, 581 08

OFFICE OF COMMISSIONER OF CUSTOMS, *September* 19, 1877.

I certify that the foregoing statement is correct.

H. C. JOHNSON,
Commissioner of Customs.

EXHIBIT A.

TREASURY DEPARTMENT,
Washington, D. C., October 4, 1876.

SIR: The department is in receipt of your report of the 29th ultimo, further in regard to certain 125 bales of wool, embraced in Schedule C, previously submitted by you, from which it appears that the merchandise in question is the same as that covered by appeal No. 88*e*, upon which you reported on the 27th of April last, and as to which the department, on the 17th of August last, affirmed your assessment of duty at the rate of 4 cents per pound.

The action of the department, in affirming your decision, was based upon your report that the rate of duty on said merchandise would be the same, whether the assessment was made under department's instructions of October 21, 1875, or those of March 25, 1876, the addition of the export duty being sufficient to raise the price of the wool above 12 cents per pound.

It now appears, however, that this statement was erroneous, and that the value of the wool is not carried above 12 cents per pound by the addition of the export duty.

It further appearing that the withdrawal of the wool in question was made subsequently to said instructions of March 25, 1876, the department hereby revokes its former action based upon an erroneous statement of facts, and sustains the appeal in question.

You are therefore instructed to prepare and forward to the department a certified statement for refund of the excess of duties exacted.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT B.

TREASURY DEPARTMENT,
Washington, D. C., June 30, 1876.

SIR: The department is in receipt of your report dated the 26th instant, with inclosures, relating to the classification for duty of an importation (or a portion thereof) of calf-hair goods, per "Baltic," May 2, 1876, consigned to H. Herrman & Co., being cases marked "H. H. & Co., 19097 / 8," covered by appeal $\frac{}{7044}$.

In view of the reports of the respective experts, Messrs. Piffard and Torrey, and of the explanatory letter, under date of 10th instant, from Professor Barnard, the latter relating to the circumstances or differences in the reports of the experts, which should be regarded as constituting a substantial agreement or disagreement in the results of their respective examinations, the department is of opinion that there is a substantial agreement between said experts upon the samples representing the cases above mentioned.

You are therefore hereby authorized and instructed, it appearing that such samples do not contain any appreciable quantity of wool, to regard the importations which they represent as embraced within the instructions under date of the 26th ult. relating to importations per the "Republic" and "Celtic," and to reliquidate the entry accordingly, forwarding also the necessary certificate for refund.

Respectfully,
By order: C. F. BURNAM,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT C.

TREASURY DEPARTMENT,
Washington, D. C., September 11, 1876.

SIR: The Department is in receipt of your letter of the 19th ultimo, reporting on the appeal (1025[e]) of J. Lee Smith & Co., from your decision assessing duty at the rate of 35 per cent. ad valorem (as a painter's color) on certain oxide of iron imported per "Somerset" June 1, 1876, which the importers claim to be exempt from duty under the provision in the "free-list" for "colcothar, dry, or oxide of iron."

It appears from your report and an examination of a sample that the merchandise, although finely levigated and prepared for use as a pigment or polishing powder, is not the "Indian" red nor any other preparation of oxide of iron which is specially enumerated in the tariff, but is in fact the colcothar, dry, or oxide of iron, which is specified in the free-list.

Under these circumstances, the department is of opinion that the article, being thus specially provided for, cannot by reason of its capability for use as a "painter's color," or otherwise, be diverted from such classification or made liable to duty under the general provision referred to by the appraiser for "painters' colors * * * *not otherwise provided for.*"

You are, therefore, hereby authorized to adjust the entry accordingly.

This ruling will also apply to the appeals (1381[e] and 1382[e]) of the same importers on their entries of such merchandise per "Columbo,"

July 10, and "Hindoo," June 24, 1876, which were reported upon by you on the 26th ultimo.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT D.

TREASURY DEPARTMENT,
Washington, D. C., December 15, 1876.

SIR: The department is in receipt of a letter, dated the 9th instant, from the United States Solicitor-General, in which he expresses the opinion that no writ of error should be taken to the Supreme Court of the United States in the case of Samuel Cary *vs.* Arthur, (N. S., 2613.)

This opinion is concurred in by the Attorney-General. The suit in question was tried at the October term for 1875, in the United States circuit court of the southern district of New York, and resulted in a judgment for the plaintiff.

The case in question involves the dutiable character of certain descriptions of burr-stones.

The plaintiff claimed that burr-stones of two classes were, under the law, exempt from duty, as follows: First, solid burr-stones, circular in form, faced on one side and on the edge, and with a hole cut through the center; and, second, sections of burr-stones imported in casks, sized and cut, so as to be put together for the purpose of being manufactured or bound up into millstones.

This claim was based upon the 23d section of the act of March 2, 1861, which exempted from duty burr-stones, wrought or unwrought, but unmanufactured, not bound up into millstones. This provision is re-enacted substantially in the free list of the Revised Statutes, which reads, "burr-stones in blocks, rough or unmanufactured, and not bound up into millstones;" and the two provisions are regarded as identical in their effect. The judgment sustains the position taken by the plaintiff, and in view of the opinion of the Solicitor-General and Attorney-General, the department decides to acquiesce in the judgment so obtained, and you are, therefore, directed to take the proper steps for its payment, and to hereafter cause the practice at your port to conform thereto, as regards the dutiable classification of such merchandise.

In cases of like character, upon which the requirements of the law have been observed as to protest, appeal, and suit, proceedings will be taken for reliquidation of entries, and certified statements will be prepared and forwarded to this department.

Respectfully,

L. M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT E.

TREASURY DEPARTMENT,
Washington, D. C., September 26, 1876.

SIR. The department is in receipt of your report of the 21st instant, with accompanying schedules, embracing, as you allege, all cases at your port, whether in suit or not, involving the question of the duty on

so-called terne tin, and asking further instructions as to the disposition thereof.

For reply, you are informed that the department, with the concurrence of the Attorney-General, aquiesces in the judgment recently recovered against the defendant in the case of Auchincloss against Arthur, (N. S., 2936,) in which it was judicially determined that the merchandise in question is subject to duty at the rate of 15 per cent. *ad valorem*, under section 4 of the act of June 6, 1872, reproduced in schedule E of the consolidated tariff.

Referring to section 1 of the act of March 3, 1875, you are authorized to prepare and forward certified statements for refund of duties upon all entries embraced in Schedule A accompanying your report, except the last three, as to which it appears suit was not commenced in proper time.

With reference to the first entry in Schedule B, consisting of thirty-nine packages imported, per "City of Montreal," by J. & H. Auchincloss, you will report whether the parties have duly complied with the law relating to protest, appeal, and commencement of suit.

The schedules referred to, which are herewith returned as requested, you will retransmit with your further report.

Respectfully,

L. M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT F.

TREASURY DEPARTMENT,
Washington, D. C., August 15, 1876.

SIR: The department is in receipt of a communication from the United States district attorney at New York, reporting that during the last circuit Judge Wallace decided the case of J. H. Murray *vs.* C. A. Arthur in favor of the plaintiff, and recommending that the amount for which the verdict was given should be paid, for the reason that the sum is not large, and that the case is so peculiar in its facts that it is not likely to serve as a precedent for any other.

These facts were substantially as follows: certain extract of beef, entered at a value less than the market-rate, was seized, and proceedings were commenced in the district court for its forfeiture.

The claimant admitted the forfeiture, which was subsequently remitted by the Secretary of the Treasury, on condition that duties should be paid or the beef exported.

A portion of the beef was exported, and the plaintiff paid to the collector of customs the penal duty of 20 per cent. which accrued by reason of the undervaluation of the merchandise on entry.

The action was to recover from the collector this penal duty, namely, $400.

The department does not agree with the decision of the court, but, for the reasons expressed by the district attorney, deems it expedient to pay the judgment from which the Attorney-General, in his letter dated the 25th instant [ultimo] certifies that no writ of error will be taken.

On the entry of satisfaction of said judgment, you will take the necessary steps for refunding the penal duties exacted as aforesaid.

Respectfully,

L. M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT G.

TREASURY DEPARTMENT,
Washington, D. C. November 28, 1876.

SIR: In view of the special report of the appraiser, transmitted by you under date of the 26th ultimo, after the special examination authorized by the department on the 16th ultimo, and of the evidence accompanying the same, all relating to the classification of brimstone, whether crude or refined, the department, having carefully examined and considered such evidence and report, adopts the following conclusions as stated by the appraiser, to wit:

(1.) The article known in commerce as *crude* brimstone is brimstone procured from sulphurous ore by the process of roasting, fusing, or smelting, by which it is separated from rock and earthy matter, but which leaves it in a state of impurity, the pure native sulphur found in the ore being mingled with the impure portions thereof.

(2.) The only article known in commerce as *refined* brimstone is that which is obtained from the *crude* brimstone by the process of vaporization and sublimation, which releases the sulphur from all foreign matter, and leaves it chemically pure. It is found in commerce under the designation of virgin rock brimstone, roll brimstone, and flowers of sulphur. *Crude* brimstone is always shipped *in bulk*, whereas the *refined* article cannot be so shipped, without destroying or greatly impairing its commercial value.

(3.) The brimstone embraced in the appeals of Messrs. Battelle & Renwick, and other importers, all of whom are represented by Mr. Grenelle, as their attorney, was imported *in bulk* from Sicily, and had been there obtained from the sulphurous ore by the rude process of roasting, or smelting, which is the only process there applied—and had been thus separated from the rock and earthy matter, but was not entirely freed from impurities. This brimstone was therefore, in view of the evidence that has been produced by Mr. Grenelle, commercially known and regarded as *crude* brimstone; and, as the evidence produced would appear to conclusively establish that fact, I am constrained to believe that the merchandise was erroneously classified in this department as "*refined brimstone*," subject to duty at the rate of $10 per ton, and that it should have been classified as *crude* brimstone, exempt from duty under section 2505 of the Revised Statutes.

The evidence supporting these conclusions, consisting of the testimony of foreign producers and dealers in the article, and of domestic importers, refiners, and other experts, is so abundant, direct, and clear, that there would seem to be no room for doubt on the subject.

You are therefore hereby authorized and instructed to return to the appraiser for reconsideration the invoices of such importations of brimstone alleged to be crude as have not been withdrawn under protest.

With reference to importations withdrawn on payment of duties under protest and appeal, further specific instructions will be given.

Respectfully,

LOT M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT H.

TREASURY DEPARTMENT,
Washington, D. C., November 21, 1876.

SIR: Referring to instructions addressed to you under date of the 19th of July last, informing you of my determination to adhere to the position theretofore taken by the department in the matter of the assessment of duty on "striped and fancy Italians," so called, until after a trial of one of the suits then pending in court, which involved the question, I now have to state that the department is in receipt of a communication, dated the 2d instant, from the U. S. attorney at New York,

by which it appears that the suit of Louis Blumgart *et al. vs.* C. A. Arthur, (N. S., 4468,) involving the question referred to, was duly tried on the 27th ultimo, in the U. S. circuit court for the southern district of New York, and resulted in a verdict for the plaintiffs, sustaining the position taken by the importers that said goods are dutiable according to their value per square yard, under the provision for "real or imitation Italian cloths," in Schedule L.

The result of said trial was, in accordance with the provisions of section 1 of the act of March 3, 1875, submitted to the Attorney-General, who, under date of the 18th instant, certifies that as the question involved is one of fact, the judgment must be deemed conclusive, and recommends that the principle thereby established be "recognized in similar importations and cases, any prior contrary ruling of your [this] department notwithstanding."

Under these circumstances, and in accordance with such recommendation, the department acquiesces in the conclusions aforesaid, and you are therefore hereby directed to take the necessary steps for refunding any duties exacted on the merchandise covered by the above-mentioned suit, which, according to the principle established by the judgment therein, were exacted in excess of the proper amount.

The same course will be taken by you with regard to the entries of similar goods where the requirements of law as to protest, appeal, and bringing of suit have been duly complied with by the importers, and you will also cause the practice at your port, in assessing duty on future importations of such goods, to conform to the said decision, which is to the effect that the so-called striped and fancy Italians are dutiable, when valued at not exceeding twenty cents per square yard, at six cents per square yard and 35 per cent. ad valorem, and when valued at over twenty cents per square yard at eight cents per square yard and 40 per cent. ad valorem.

Respectfully,

LOT M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,
Washington, D. C., February 3, 1877.

SIR: In department's letter of the 10th ultimo you were authorized to take the necessary steps to pay the judgment recovered by the plaintiffs in the case of Herrman *vs.* Arthur, involving the proper rate of duty on certain descriptions of goods claimed to be women's and children's dress goods.

I have now to state that from the reports of the United States attorney for the southern district of New York, it appears that the goods involved in that case were black in color, and of the class known as figured and fancy alpacas and diagonals. They appear to be of the description of goods which, when not black, are accepted as liable to duty under the provision in Schedule L for women's and children's dress goods when weighing under four ounces per square yard.

In view of the fact that the department has directed steps to be taken for payment of the judgment in the case mentioned, you are hereby instructed that goods identical in character with those embraced in that case will hereafter be admitted to entry at the rate of duty decided by the court in that case to be correct.

In cases where protest, appeal, and suit have been duly instituted, (where such suit was necessary,) you will refer invoices of the class of

goods named to the appraiser for an amended return of classification, and upon receiving such return, you will readjust the entries embraced in such appeals and suits, and forward certified statements to the department for a refund of the duty exacted in excess.

Very respectfully, CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,
Washington, D. C., May 14, 1877.

SIR: Referring to the letter of this department dated the 3d of February last, relating to the decision in the case of Herrman *vs.* Arthur, in which the question as to the proper classification of goods known as figured and fancy alpacas, diagonals, &c., black in color, and composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, was involved, I have to state that the department deems it proper to more clearly define the goods which, in its opinion, such decision should be held to cover.

The evidence adduced at the trial of the case mentioned shows that dealers in dress-goods regard fabrics of the kind above alluded to as dress-goods, and sell them as such for the use of women and children, while tailors and dealers in cloths for men's wear use them for linings and similar purposes.

It appears, also, that they are sometimes used in the manufacture of upholstery.

Similar goods, colored, have been classified as dress-goods, and the color, and in some instances the figure, appears to have been the only tangible difference between the goods first above mentioned and others heretofore classified as dress-goods.

It seems to be impracticable to determine with certainty, at the time of the examination by the appraisers, the uses to which such goods are ultimately to be applied; and it is the opinion of the experts of the customs service generally, who have been consulted, that the articles should be classified as dress-goods when they are of such a character as to reasonably fit them for use as such goods.

It is therefore directed that all such fabrics, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, weighing less than four ounces to the square yard, and known as figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified hereafter as women's and children's dress-goods, or as assimilating thereto, under the decision aforesaid and Schedule L of the tariff.

When, however, such fabrics are obviously designed for use in the manufacture of upholstery or other articles, and are not of the character sold as dress-goods for women or children, they will be excluded from classification as dress-goods.

Respectfully, JOHN SHERMAN, *Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT I.

TREASURY DEPARTMENT,
Washington, D. C., November 1, 1876.

SIR: The department is in receipt of your letter of the 3d ultimo, transmitting the appeal (1876 *E*) of J. W. Valentine from your decision assess-

ing duty at the rate of 30 per centum *ad valorem* on certain vegetable fiber imported per "Bolivar," from Aspinwall, September 16, 1876, which the importer claims to be dutiable at the rate of 10 per centum *ad valorem* as a raw material not otherwise provided for.

After due consideration of the question involved, and an inspection of samples, the department has arrived at the conclusion that the claim of the importer is correct. The merchandise in question is clearly a raw vegetable fiber, wholly unmanufactured, and, although intended for use in the manufacture of hats, cannot be considered as coming within the provision for "braids, plaits, flats, laces, willow sheets and squares" for hats, in Schedule M, which, by the terms used, must be articles manufactured, in whole or in part, from some vegetable or animal substance.

The department, therefore, decides in accordance with its ruling in a somewhat similar case, dated April 22, 1876, (S. S. 2764,) that the merchandise is dutiable at the rate of 10 per centum *ad valorem*, under the provision in section 2516 of the Revised Statutes, for "all raw or unmanufactured articles not herein enumerated or provided for."

You are hereby directed to reliquidate the entry accordingly, and to forward a certified statement for a refund of duties erroneously exacted.

Respectfully,

L. M. MORRILL,
Secretary.

COLLECTOR OF CUSTOMS, *New Orleans, La.*

EXHIBIT K.

TREASURY DEPARTMENT,
Washington, D. C., January 18, 1877.

SIR: On the 16th ultimo the United States attorney for the southern district of New York reported that the case of Hill *vs.* Arthur, collector, &c., (N. S. 4373,) had been brought to trial in the United States circuit court at New York, and that judgment had been recovered by the plaintiff.

The case involved the question of the rate of duty on an importation of "orange mineral," on which the collector had exacted a duty of three cents per pound, as coming under the provision in Schedule M for "red lead," or as assimilating thereto, in pursuance of department's instructions of September 3, 1874, the claim of the importer (plaintiff) being that said article should be classified under the provision of said schedule for "paints or painters' colors," at a duty of 25 per centum *ad valorem.*

The claim of the importer having been sustained by the said judgment, and the Attorney-General, to whom the question was referred, having certified that no appeal or writ of error should, in his opinion, be sued out, in which view this department concurs, you are hereby instructed to forward a certified statement, in the usual form, with a view to the payment of said judgment, (principal in coin and interest and costs in currency,) on receipt of notice from the United States attorney at your port that the same has been satisfied of record.

You are further instructed to classify for duty all future importations of "orange mineral" in accordance with the views herein expressed, to liquidate all entries of such articles upon the same basis, provided the law as to protest, appeal, and time of commencement of suit has, in each case, been duly observed, and to forward certified statements in each

case for any excess of duty paid, said instructions of August 19, 1876, being hereby reversed.

Respectfully,

L. M. MORRILL,
Secretary of the Treasury.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT L.

TREASURY DEPARTMENT,
Washington, D. C., January 20, 1877.

SIR: Your letter of the 22d ultimo was duly received, submitting the appeal ($\frac{2725}{8565}e$) of Messrs. Dieckerhoff, Raffloer & Co. from your decision assessing duty at the rate of 60 per cent. ad valorem on certain "button-stock," so called, imported by them per the steamer City of Berlin, November 13, 1876.

The report of the appraiser, transmitted by you, contains the following: "The article is for top or face of buttons, and is composed of a silken thread, knit with a crochet-needle upon a wire or metal frame, to give shape, form, and consistency to the button, already more than half completed, and is something more than a manufacture of cloth woven or made in patterns of such size, shape, or form, or cut in such manner, as to be fit for buttons exclusively, and is, therefore, assessable for duty as a manufacture of silk and metal 60 per cent. not otherwise provided for, under the act of February 8, 1875."

This reference to the act in question does not quote its provisions in full. That act imposes a duty of 10 per cent. "on lastings, mohair cloth, *silk twist*, or other manufactures of cloth woven or made in patterns of such size, shape, or form, or cut in such manner, as to be fit for buttons exclusively."

An examination of the samples accompanying the appraiser's report shows that the article in question is simply a cover for a button, the open work in the center being worked on a small iron frame, and is evidently intended for, and adapted exclusively to, the manufacture of buttons.

The samples, with the papers in the case, have been submitted to the collectors and appraisers at Boston and Philadelphia, who each express the opinion that the article in question is subject only to a duty of 10 per cent. ad valorem under the act referred to.

The department concurs in this opinion, and you are directed to readjust the entry at the rate of 10 per cent. ad valorem.

The invoice submitted is herewith returned.

Respectfully,

LOT M. MORRILL,
Secretary of the Treasury.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT M.

TREASURY DEPARTMENT,
Washington, D. C., February 24, 1877.

SIR: The department is in receipt of a letter dated Boston, the 6th ultimo, from J. W. Blake, esq., treasurer of the Saxonville mills, requesting, in behalf of said mills, the payment of judgments in two suits, Nos. 1021 and 1024, recovered by said mills as plaintiffs against yourself as

collector for the repayment of a duty of one cent per pound paid in excess on certain importations of wool made into your port from Rosario and Montevideo in 1875.

The amounts recovered in these two judgments appear to be $9,542.29, principal and interest, and $19.13 costs in the one case, and $4,521.42, principal and interest and $19.13 costs in the other case.

The additional duty of one cent per pound on this wool was, it is understood, exacted in pursuance of a decision of this department, dated October 21, 1875, (No. 2474,) and section 2908 of the Revised Statutes, and it is understood that the value of the wool was raised above twelve cents per pound by adding to the actual market value of the wool at the ports of shipment export duty and charges which accrued at those ports.

The papers in the case were referred to the Attorney-General, and that officer reports, under date of the 22d instant, that there is no course left but to acquiesce in said judgments, and advises that no appeal be taken therefrom.

You are, therefore, instructed to forward the usual certified statements for payment of said judgments, to which will be attached the certificates of the clerk of the court.

The following is a statement of the entries covered by the two suits, taken from the copy of the bill of particulars, which your letter of the 17th of November last certified was correct:

Vessel.	*Date of entry.*	*Excess of duty claimed.*
Alice Campbell,	May 24, 1875	$2,355 24
Sam'l B. Hale,	July 10, 1875	3,646 54
Rebecca Crowell,	July 15, 1875	2,994 75
		8,996 53
Salve,	May 25, 1875	1,509 98
Salve,	May 25, 1875	1,005 00
Nonpariel,	July 17, 1875	1,500 00
Nonpariel,	July 17, 1875	255 00
		4,269 98

Respectfully,
By order:

H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT N.

TREASURY DEPARTMENT.
Washington, D. C., March 1, 1877.

SIR: I inclose herewith a letter, dated the 3d of May last, from George Bliss, esq., then district attorney of the United States for the Southern District of New York, reporting the trial of the case of Fowler against Arthur, which involved the rate of duty upon rice imported by the plaintiff, in 1873, from India.

Duty was assessed upon this article at the rate of 2½ cents per pound, upon the decision of the department that this character of rice was to be regarded as cleaned rice. The importer claimed that the rice was subject to duty at 2 cents per pound as uncleaned rice; and in the district attorney's report it appears that the rice was known as table-rice of India, imported in a partially cleaned condition, and that the result of the trial was in favor of the plaintiff.

In that report the district attorney states as follows:

In conclusion I have only to express the opinion that the government has nothing to gain by trying any more of these cases in this district upon the merits, although I am satisfied that the table-rice of India, as the rice in question was invoiced, was, in fact, designed to be covered by the term "cleaned rice," as used in the tariff of 1864.

The case of Bailey against Goodrich, involving the same question, has been tried at Boston, and with the same result as that attained at New York, viz, a verdict in favor of the importer.

The district attorney at Boston took some exceptions during the trial, with the view of carrying the case to the Supreme Court, but they did not relate to the real merits of the case, and were upon other questions.

It may be also stated that the case of Low against Shannon, which involved the same question, was tried at San Francisco, and a verdict in that case was also obtained in favor of the importer.

In view of these facts, the bill of exceptions in the case of Bailey against Goodrich was referred to the Attorney-General for an opinion as to whether, upon the points presented, the interests of the government demanded a review of the case by the Supreme Court of the United States.

The Attorney-General's opinion has since been received, dated the 23d ultimo, in which he states that, inasmuch as the verdicts in this class of cases have heretofore been adverse to the government, and, as it is believed by the United States attorneys at Boston and New York, always will be so, upon the issue of fact presented, he does not deem the legal questions raised by the exceptions in the case of Bailey against Goodrich to be of such a nature or importance as to justify taking the case to the Supreme Court with small prospect of a favorable verdict upon a second trial; and he recommends an acquiescence in the judgment of the circuit court in that case.

In accordance with this recommendation, the department addressed a letter to the collector of customs at Boston, under date of the 26th ultimo, advising him that the department had decided to acquiesce in the judgment in that case, and authorized him to prepare and forward the necessary papers for payment of the same.

In view of these facts, you are hereby authorized to forward the necessary certified statement for payment of the judgment in the case of Fowler against Arthur.

Circular instructions will shortly be issued defining the practice which shall obtain in regard to the assessment of duty on rice imported into the United States.

You will please return the inclosure when you shall have availed yourself of its contents.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

(One inclosure.)
COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,
Washington, D. C., March 8, 1877.

SIR: By the decision of the department, dated June 14, 1865, addressed to the collector of customs at San Francisco, published in the printed decisions of that year, it was held that Patna rice, of which the hull and inner cuticle or skin had been removed, was subject to classifi-

cation as cleaned rice, and was liable to the rate of duty appertaining to that description of merchandise.

This ruling was affirmed by the further decision of October 15, 1866; also printed in the decisions for that year.

The decision of December 3, 1874, (2026,) held that Siam rice which had been hulled, and which was of the same general character as t a before mentioned, was also subject to classification as cleaned rice.

Protests and appeals from assessments of duty under these decisions were duly made, and trials of different cases, involving the question, have been had at San Francisco, Boston, and New York, in which judgments were rendered in favor of the plaintiffs, upon the ground that the rice in question was not the cleaned rice of commerce, and was, therefore, subject only to duty as uncleaned rice.

In the case of Bailey Brothers against Goodrich, which was tried at Boston, the judgment was in favor of plaintiffs upon the questions of fact presented; and in a letter of this department to the collector of customs at Boston, dated the 26th ultimo, instructions were given to pay that judgment, the Attorney-General of the United States having certified that, in his opinion, the case was not one demanding review by the Supreme Court. Department's letter to you of the 1st instant directed payment of the judgment in the case of Fowler against Arthur, which involved the classification of similar rice, in which judgment was rendered for the plaintiff.

In view of these facts the department reverses its previous rulings, and holds that rice of the character mentioned in the decisions before cited is subject to classification as uncleaned rice, and is chargeable with the duty appropriate thereto.

You will, therefore, be governed accordingly. Any duties which may have been exacted and received contrary to the ruling herein laid down, which may have been paid under protest and appeal and suit duly instituted, will be refunded by this department upon the forwarding of certified statements for repayment thereof, and you are directed to forward statements in such cases for the consideration of the department.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT O.

TREASURY DEPARTMENT,
Washington, D. C., January 18, 1877.

SIR: The department is in receipt of your letter of the 22d ultimo, transmitting the appeals ($\frac{2730^e}{8171}$, $\frac{2731^e}{8170}$, and $\frac{2732^e}{8172}$,) of Henry W. Morgan from your decision assessing duty on certain mineral water imported per "Maas," July 17; "W. A. Scholten," August 22; and "Rotterdam," September 5, 1876; which the importer claims to be natural spring water, and exempt from duty.

It appears from the special report of the appraiser that the merchandise was originally returned by him as *artificial* water, and as such liable to duty, but that he is now satisfied, after a careful examination thereof, and from the proofs submitted by the importer, (which conform to department's instructions of September 18, 1876, S. S. 2973,) that

such return was erroneous, and that the water (Seltzer) is the natural product of the Tannus Spring, in Gross Karben, Holland.

"Mineral waters, all not artificial," are specified in the "free list," and you are hereby authorized to remit the duties on the said merchandise, and, if necessary, to forward a certified statement for refund.

This ruling will also apply to the entry per "Aeolus," September 12, 1876, of similar mineral water from the same spring, embraced in the appeal ($\frac{2733^e}{8063}$) of Runk & Unger, which was transmitted by you on the 23d ultimo.

Respectfully,

By order: H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT P.

TREASURY DEPARTMENT,
Washington, D. C., February 2, 1877.

SIR: The department is in receipt of your letter of the 17th ultimo submitting the appeal ($\frac{2996^e}{8588}$) of Mr. Leon Rheims from your assessment of duty at the rates of $5\frac{1}{2}$ cents per square yard, and $5\frac{1}{2}$ cents per square yard and 20 per cent. ad valorem, respectively, on certain so-called buckram, imported by him per Rhein, November 6, 1876, and claimed to be entitled to entry at the rate of 35 per cent. ad valorem, as "manufactures of cotton not otherwise provided for."

The importer also claims that the measurement of the goods was incorrect.

It appears from the special report of the appraiser that the goods in question consist of manufactures of cotton, bleached and colored, of two different qualities, woven separately and joined together by a starching process, and intended for use for ladies' bonnet-frames; that the number of threads in each quality, when counted separately, does not exceed one hundred threads to the square inch, but when counted together exceeds that number, and that the goods do not exceed five ounces to the square yard in weight.

From an examination of the samples submitted, and in view of the report of the appraiser, that the number of threads in each component part of the goods does not exceed one hundred threads to the square inch, and that they weigh less than five ounces to the square yard, the department is of the opinion that they are not embraced in the first two clauses of schedule A, Revised Statutes, and that they should be classified for duty at the rate of 35 per cent. ad valorem under the provision in said schedule for "all other manufactures of cotton not otherwise provided for."

You will, therefore, adjust the entry accordingly, and forward a certified statement for the refund of the excess of duties.

The appellant also claims that the measurement of the goods was returned by the appraiser in yards, and that the amendment clerk in your department claims that it reads "metres."

The appraiser reports that his original return was that each piece contains "20 yards in the width of 47 inches," and the entry should therefore be liquidated accordingly.

Respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT Q.

TREASURY DEPARTMENT,
Washington, D. C., March 1, 1877.

SIR: In stating customs account No. 1728, on July 30, 1873, for the payment of a judgment in favor of Messrs. Wills, Edmands & Co, against the collector of customs at Boston, for excessive duties exacted on gunny-cloth, there was withheld and deducted from the amount thereof the sum of $615.92, on account of certain duties which the U. S. claimed to be due from said parties on other merchandise before that time imported at Boston.

This claim which has since been the subject of two suits brought by the United States against the said parties, has been decided by the court, in one of the suits, in favor of the parties, (the other suit being suspended to abide the result,) and now the parties make application for the payment of the sum so withheld as aforesaid.

The matter having been referred to the Solicitor of the Treasury, that officer, by letter dated the 23d ultimo, expresses the opinion that there are no legal objections to the payment of the said sum, and that the request of the parties should be granted.

You are therefore requested to state an account for the sum of $615.92 and interest, in favor of Wills, Edmands & Co.

Respectfully,
By order: H. F. FRENCH,
Assistant Secretary.

D. W. MAHON, Esq., *First Auditor.*

EXHIBIT R.

TREASURY DEPARTMENT,
Washington, D. C., April 18, 1877.

SIR: The department is in receipt of your letter dated the 3d instant, transmitting the appeal (3175 E) of Jacob Rech, from your decision assessing duty at the rate of 35 per cent. ad valorem, upon certain iron axles imported by him per "Switzerland," January 12, 1877.

It appears from your report that the axles were accompanied by iron wagon or carriage boxes fitted and attached to them, and by wrenches for each set, all being covered by one price in the invoice.

The axles are similar to those mentioned in the appeals of Messrs. Brewster & Co., of New York, in regard to which the department decided January 20, 1874, that in view of the small value of the accessories to the axles, the whole should be classified under the provision for "axles or parts thereof" in Schedule E of section 2504 R. S., and assessed at the rate of 2½ cents per pound.

As there has been no change in the law governing the dutiable classification of the articles in question, and as the facts are similar in each case, the department decides that the appeal of Mr. Rech is well taken.

This decision is intended to apply only to the axles, and to the nuts, bolts, boxes, &c., actually fitted and attached thereto at the time of importation. Boxes, wrenches, or other articles not so fitted and attached do not form a part of the axles, and should not be classified under the provision for axles.

You will readjust the entry accordingly, and take measures for the refund of any duties erroneously assessed on the merchandise covered by the appeal above specified.

Respectfully,

H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Philadelphia, Pa.*

EXHIBIT S.

TREASURY DEPARTMENT,
Washington, D. C., March 23, 1877.

SIR: The department is in receipt of your letter of the 2d instant, submitting the following appeals from your assessment of duty at the rate of two cents per pound on certain dried-lichee fruit which was classified for duty under the provision in Schedule M, section 2504 Revised Statutes, for "nuts of all kinds not otherwise provided for," the appellants claiming that the article is entitled to entry at the rate of 10 per cent. ad valorem, under the provision in said schedule for "green, ripe, or dried fruits not otherwise provided for," viz:

3537*e*.	Kwong, Hang, On & Co., "Alice Buck,"	December 22,	1876.
3538*e*.	Lee Fat,	do.	do.
3539*e*.	Shun Yuen & Co.,	do.	do.
3540*e*.	do.	do.	do.
3541*e*.	Sing Kee & Co.,	do.	do.
3542*e*.	Yuen Wo & Co.,	do.	do.

It appears, upon investigation, that the article in question is a fruit which grows in clusters on a small bush, the skin or outer covering of which is of a bright red color, soft and pliable when ripe; that, on being sun-dried for exportation, the skin becomes hard and brittle, somewhat resembling the shell of a nut, and that the article is known commercially as fruit, both in the green and dried state.

The department is therefore of opinion that the claim of the importers is well founded, and you are hereby authorized to readjust the entries accordingly, and to forward certified statements for the refund of the excess of duties exacted thereon.

Respectfully,

JOHN SHERMAN,
Secretary.

COLLECTOR OF CUSTOMS, *San Francisco, Cal.*

EXHIBIT T.

TREASURY DEPARTMENT,
Washington, D. C., April 19, 1877.

SIR: The department duly received your letter of February 15th last, transmitting the appeal (3276*e*) of E. A. Snow, from your assessment of duty at 20 cents per pound and 35 per cent. ad valorem, on certain "printers' blankets," so called, imported per Algeria, February 1, 1877.

Duty at the rates before mentioned was assessed under the provision in Schedule L, for "endless belts or felts for paper or printing machines," while the appellant claims that the article is not embraced within Schedule L, but is dutiable at the rate of 35 per cent. ad val-

orem as a manufacture of India rubber and cotton, and it is conceded that the article is manufactured of India rubber and cotton.

The provision in Schedule L for endless belts or felts for paper or printing machines is reproduced from the act of March 2, 1867, and the importer claims that the provision for endless belts or felts in that act and in Schedule L relates only to those articles when made of wool. He alleges that at the time of the passage of the act of 1867, there were no endless belts or felts for paper or printing machines manufactured of India rubber and cotton, and that consequently the article which forms the subject of the present appeal cannot be considered as coming within the provisions of Schedule L. This statement is not contradicted by either yourself, the appraiser at your port, or the customs officers at New York, to whom the papers were submitted.

Upon due consideration of the subject the department is of opinion that the provision in Schedule L, for endless belts or felts relates only to such articles as are manufactured wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, and does not include articles made of India rubber and cotton, like those under consideration.

It is therefore held that the appeal is well taken, and you will reliquidate the entry at the rate of 35 per cent. ad valorem, and forward a certified statement for refund of the duties exacted in excess.

Respectfully,

JOHN SHERMAN,
Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT U.

TREASURY DEPARTMENT,
March 23, 1877.

SIR: The department is in receipt of your letter, dated the 27th ultimo, relating to certain machinery for the manufacture of jute, imported by Messrs. Buchanan & Lyall, per "Queen," October 21 and December 8, 1875; per "Egypt," December 30, 1875; and per "Caledonia," November 24, 1875.

It appears that this machinery was entered free of duty, but that the entries were subsequently liquidated as liable to duty, such duty amounting in the aggregate to $21,154.95, none of which has been yet paid.

In the report of the appraiser, dated June 10, 1876, he states that the machinery in question is not an "assembling of several machines previously in use, but a complete system, exclusively adapted to the manufacture of yarn or twine from the jute fiber, to be woven into burlaps for the formation of oil-cloths, &c., and that the drawings, plans, and patterns for this machinery are of English origin, and essentially different from any heretofore in use in the United States."

He states, further, that an attempt to work hemp in combination with jute in this machinery resulted in the destruction of the cards and other damage to the machinery; and in his letter of June 28, 1876, he reports that he is entirely satisfied, after an examination of other machinery, and conference with manufacturers of machinery in this country, that the machinery in question is entitled to free entry under the act of February 8, 1875.

This opinion is reiterated in his report upon the subject, dated August 25, 1876.

A report has also been received from the United States appraiser at Philadelphia, who states that his examiner of machinery saw the machinery in operation at the international exhibition, and is of opinion that it could not be adapted to the manufacture of any material other than jute.

In the department's letter, dated the 5th of April, 1876, relating to these cases, you are informed that it was deemed proper that no measures should be taken for the collection of the liquidated duties until the question involved could be more fully considered.

You are now informed that, upon the facts stated, the department has concluded that the machinery is entitled to exemption from duty under the act of February 8, 1875.

You will therefore reliquidate the entries accordingly.

It is obvious that only machinery of a very peculiar construction would be entitled to free entry under the provisions of the statute cited, for "all machinery not now manufactured in the United States, adapted exclusively to manufactures from the fiber of the ramie, jute, or flax." This decision will not, therefore, be treated as a precedent for any other cases not specially considered by the department.

Respectfully,

H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT V.

TREASURY DEPARTMENT,
Washington, D. C., March 23, 1877.

SIR: In the matter of the suit of Weihenmeyer *vs.* Arthur, (N. S. 4164,) recently tried in the United States circuit court at New York, the district attorney, in a letter dated the 28th ultimo, advises the payment of the judgment in such case so far as it relates to the embroidered articles, so called, viz: First, the bead slipper-cases; second, worsted and silk slipper-patterns; third, worsted and silk slipper-patterns, upon all of which the excess of duties complained of amounted to $373.62.

Upon entry, on the record, of satisfaction of the judgment to the extent mentioned, you will take measures, according to the usual course of procedure, for the repayment of the amount due under these instructions.

This action is taken for the reason that the district attorney and the Attorney-General are of opinion that the bill of exceptions in the above case, as certified by the court, does not present the questions involved in the suit in such a manner as to render advisable the presentation to the Supreme Court of that part of the record which relates to the articles named.

This action will, however, not be construed as a precedent for any other case.

The residue of the record will be presented to the Supreme Court, and the questions relating to embroideries will be tried when practicable in some other suit.

Respectfully,

H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 28, 1877.

SIR: I have the honor to present the annual report of the Bureau of Internal Revenue for the fiscal year ended June 30, 1877, accompanied by additional tables and statements bringing down the operations of this branch of the service as nearly as possible to the present date.

DISTILLERIES.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1877:

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
Alabama	4	3	.....	.....	85	73	89	76
Arizona	.....	.....	.....	.....	.....	.....	.....	.....
Arkansas	15	14	.....	.....	12	7	27	21
California	3	3	.....	.....	398	231	401	234
Colorado	.....	.....	.....	.....	.....	.....	.....	.....
Connecticut	4	4	.....	.....	185	128	189	132
Dakota	.....	.....	.....	.....	.....	.....	.....	.....
Delaware	.....	.....	.....	.....	73	73	73	73
District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
Florida	.....	.....	.....	.....	.....	.....	.....	.....
Georgia	23	22	.....	.....	277	228	300	250
Idaho	1	1	.....	.....	.....	.....	1	1
Illinois	34	33	.....	.....	41	40	75	73
Indiana	17	16	.....	.....	103	103	120	119
Iowa	2	1	.....	.....	22	20	24	21
Kansas	1	.....	.....	.....	3	3	4	3
Kentucky	221	190	.....	.....	533	517	754	707
Louisiana	1	1	.....	.....	.....	.....	1	1
Maine	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	12	12	.....	.....	20	20	32	32
Massachusetts	2	2	6	6	31	30	39	38
Michigan	1	1	.....	.....	.....	.....	1	1
Minnesota	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi	.....	.....	.....	.....	2	2	2	2
Missouri	19	19	.....	.....	45	43	64	62
Montana	.....	.....	.....	.....	.....	.....	.....	.....
Nebraska	1	1	.....	.....	.....	.....	1	1
Nevada	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire	.....	.....	1	1	1	1	2	2
New Jersey	2	1	.....	.....	156	156	158	157
New Mexico	.....	.....	.....	.....	5	5	5	5
New York	8	8	.....	.....	103	96	111	104
North Carolina	78	63	.....	.....	947	930	1,025	993
Ohio	41	36	.....	.....	65	59	106	95
Oregon	.....	.....	.....	.....	3	3	3	3
Pennsylvania	67	63	.....	.....	73	73	140	136
Rhode Island	.....	.....	.....	.....	.....	.....	.....	.....
South Carolina	5	3	.....	.....	16	1	21	4

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
Tennessee	65	65	.....	.....	410	402	475	467
Texas	10	8	.....	.....	2	2	12	10
Utah	.....	.....	.....	.....	.....	.....	.....	.....
Vermont	.....	.....	.....	.....	8	8	8	8
Virginia	31	30	.....	.....	485	483	516	513
Washington	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia	.....	.....	.....	.....	164	158	164	158
Wisconsin	9	8	.....	.....	.....	.....	9	8
Wyoming	.....	.....	.....	.....	.....	.....	.....	.....
Total	677	608	7	7	4,268	3,895	4,952	4,510

The following statement shows the number of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1877:

Months.	Number of distilleries.		Capacity of grain-distilleries.		Capacity of molasses-distilleries.		Total spirit-producing capacity.
	Grain.	Molasses	Bushels.	Gallons.	Gallons.	Spirits.	
July	246	7	40,025	151,525	9,707	8,378	159,903
August	199	7	42,335	160,050	10,483	8,913	168,963
September	177	7	45,298	173,078	11,179	9,502	182,580
October	170	7	48,967	189,631	7,674	6,525	196,156
November	211	7	58,315	225,744	8,177	6,951	232,695
December	241	7	55,209	212,029	7,481	6,352	218,381
January	269	7	63,243	244,658	6,816	5,795	250,453
February	288	7	61,925	238,882	6,809	5,788	244,670
March	337	7	62,993	240,860	6,681	5,679	246,539
April	358	7	66,567	250,033	6,510	5,534	255,567
May	385	6	57,910	219,039	6,033	4,929	223,968
June	319	7	45,068	171,389	8,789	7,470	178,859

RECEIPTS FROM DISTILLERIES.

The receipts from the several sources relating to distilled spirits for the fiscal years ended June 30, 1876 and 1877, were as follows:

Sources.	Receipts for fiscal year 1876.	Receipts for fiscal year 1877.	Increase.	Decrease.
Spirits distilled from apples, peaches, or grapes.	$592,166 59	$1,373,255 73	$781,089 14	.....
Spirits distilled from materials other than apples, peaches, or grapes.	50,798,323 84	51,298,035 61	499,711 77	.....
Wine made in imitation of champagne	.....	.....	.....	.....
Rectifiers	252,241 96	219,291 79	.....	$32,950 17
Dealers, retail liquor	3,991,945 06	3,840,469 09	.....	151,475 97
Dealers, wholesale liquor	504,029 93	449,729 03	.....	54,300 90
Manufacturers of stills	1,183 35	1,277 18	93 83	.....
Stills or worms manufactured	2,500 00	2,209 29	.....	290 71
Stamps for distilled spirits intended for export.	1,805 10	4,598 60	2,793 50	.....
Stamps, distillery warehouse	96,411 10	106,263 40	9,852 30	.....
Stamps, rectifiers'	131,703 80	130,903 50	.....	800 30
Stamps, wholesale liquor dealers'	54,054 40	43,396 50	.....	10,657 90
Total	56,426,365 13	57,469,429 72	1,293,540 54	250,475 95

Showing a net aggregate increase of $1,043,064.59.

OPERATIONS AT DISTILLERY WAREHOUSES.

The following table shows the quantity of distilled spirits, in taxable gallons, at seventy and ninety cents tax, placed in distillery warehouses, withdrawn therefrom, and remaining therein, at the beginning and close of the fiscal year ended June 30, 1877:

	Gallons.	Gallons.
Quantity of distilled spirits remaining in bond July 1, 1876, at 70 cents	184, 512	
Quantity of distilled spirits remaining in bond July 1, 1876, at 90 cents	12, 800, 384	
Total remaining in bond July 1, 1876		12, 984, 896
Distilled spirits exported and unaccounted for June 30, 1876, at 70 cents	279, 281	
Distilled spirits exported and unaccounted for June 30, 1876, at 90 cents	966, 943	
Total exported and unaccounted for June 30, 1876		1, 246, 224
Distilled spirits produced from July 1, 1876, to June 30, 1877, at 90 cents		59, 912, 268
		74, 143, 388
Distilled spirits withdrawn, tax-paid under act of June 6, 1872, at 70 cents	10, 041	
Distilled spirits withdrawn, tax-paid under act of March 3, 1875, at 90 cents	56, 838, 484	
Total withdrawn, tax-paid	56, 848, 525	
Distilled spirits exported under act of June 6, 1872, at 70 cents	179, 495	
Distilled spirits exported under act of March 3, 1875, at 90 cents	1, 654, 040	
Distilled spirits exported and unaccounted for, at 70 cents	99, 419	
Distilled spirits exported and unaccounted for, at 90 cents	1, 842, 431	
Distilled spirits allowed for loss by casualty, at 70 cents	116, 436	
Distilled spirits allowed for loss by casualty, at 90 cents	82, 795	
Distilled spirits withdrawn for scientific purposes, at 90 cents	3, 051	
Total withdrawn for all purposes named above		60, 826, 192
Distilled spirits remaining in bond June 30, 1877, at 70 cents	58, 402	
Distilled spirits remaining in bond June 30, 1877, at 90 cents	13, 258, 794	
Total remaining in bond June 30, 1877		13, 317, 196
		74, 143, 388

None of the spirits at seventy cents reported above as remaining in bond June 30, 1877, were actually in warehouse. The following statement shows the balance unaccounted for by districts, action taken to secure tax, &c.:

Districts.	Gallons.	Remarks.
Second Georgia	668	Bonds in suit.
Fifth Kentucky	2, 758	Seized and sold for violation of internal revenue laws.
Sixth Kentucky	250	Bonds in suit.
First Missouri	11, 417	Spirits forfeited and sold by marshal. Bonds in suit.
Fourth Ohio	25, 350	Claimed to have been destroyed by fire. Bonds in suit.
Eighteenth Ohio	3, 496	Bonds in suit.
Twenty-third Pennsylvania	549	Seized by United States marshal. Bonds in suit.
Fifth Tennessee, (old fourth)	13, 914	Bonds in suit. Part stolen and part destroyed by casualty.
Total	58, 402	

Of the spirits at 90 cents reported as remaining in bond June 30, 1877, 167,021 gallons were not actually in warehouse, portions having been destroyed by fire, seized, &c., as shown in the following table:

Districts.	Gallons.	Remarks.
Second Alabama	25	Bonds in suit. Case disposed of since June 30, 1877.
Second Georgia	1,887	Bonds in suit.
First Illinois	36,930	Forfeited and sold by United States marshal. Bonds in suit.
Second Kentucky	30,877	Bonds in suit.
Eighth Kentucky	103	Destroyed by fire. Claim for abatement pending.
First Missouri	74,806	Seized, forfeited, and sold by United States marshal, for fraud.
Twelfth New York	1,577	Destroyed by fire. Claim for abatement pending.
Sixth North Carolina	1,154	Judgment on bonds obtained.
First Ohio	244	Claimed to have been destroyed by fire.
Twenty-third Pennsylvania	17,284	Bonds in suit.
Fifth Tennessee	948	Part seized for violation of law and part destroyed by fire.
Third Texas	238	Bonds in suit.
Fifth Virginia	669	Bonds in suit.
Sixth Virginia	279	Destroyed by fire.
Total	167,021	

Statement of the quantity of spirits produced and withdrawn, and the amount of tax paid, during the months of July, August, September, and October, 1877.

DISTRICT.	JULY, 1877.			AUGUST, 1877.			SEPTEMBER, 1877.			OCTOBER, 1877.		
	Produced.	Withdrawn	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid,
	Gallons.	*Gallons.*		*Gallons.*	*Gallons.*		*Gallons.*	*Gallons.*		*Gallons.*	*Gallons.*	
2 Alabama	402	567	$510 30	89	422	$379 80	915	382	$343 80	772	961	$864 90
3 Arkansas	1,974	3,102	2,791 80	880	3,174	2,856 60	910	3,247	2,922 30	2,589	2,702	2,431 80
1 California	3,736	4,417	3,975 30	3,350	2,734	2,460 60	3,786	2,809	2,528 10	4,087	4,216	3,794 40
1 Connecticut	7,733	8,943	8,048 70	4,546	9,064	8,157 60	3,348	12,406	11,165 40	4,017	10,890	9,801 00
2 Connecticut	5,026	3,558	3,202 20	5,528	4,251	3,825 90	4,958	5,834	5,250 60	5,259	6,325	5,692 50
2 Georgia	2,977	3,208	2,887 20	2,672	4,732	4,258 80	4,008	5,166	4,649 40	4,638	4,859	4,373 10
Idaho	.....	1,124	1,011 60	.....	852	766 80	.....	1,080	972 00	.....	1,096	986 40
1 Illinois	573,242	519,670	467,703 00	575,162	745,785	671,206 50	590,265	831,599	748,439 10	696,120	718,342	646 507 80
2 Illinois	.....	1,390	1,251 00	.....	743	668 70	.....	963	866 70	.....	1,565	1,408 50
3 Illinois	.....	2,177	1,959 30	39,082	35,175	31,657 50	105,418	89,932	80,938 80	137,567	106,039	95,435 10
4 Illinois	41,723	25,465	22,918 50	38,199	60,408	54,367 20	49,898	67,315	60,583 50	51,727	54,379	48,941 10
5 Illinois	568,626	447,500	402,750 00	584,788	770,950	693,855 00	788,468	837,548	753,793 20	934,686	839,743	755,768 70
7 Illinois	1,457	.....	.....	.....	333	299 70	.....	.....	.....	.....	.....	.....
8 Illinois	38,525	63,216	56,894 40	83,116	171,904	154,713 60	114,838	105,748	95,173 20	196,191	202,617	182,355 30
13 Illinois	13,234	461	414 90	1,430	1,435	1,291 50	.....	1,173	1,055 70	.....	4,063	3,656 70
1 Indiana	855	1,976	1,778 40	940	990	891 00	575	2,059	1,853 10	.....	172	154 80
4 Indiana	144,982	199,164	179,247 60	169,933	229,292	206,362 80	286,519	315,642	284,077 80	286,493	282,584	254,325 60
6 Indiana	20,459	21,494	19,344 60	28,951	41,782	37,603 80	69,386	66,229	59,606 10	67,772	70,182	63,163 80
7 Indiana	175,131	133 669	120,302 10	163,372	217,801	196,020 90	216,502	213,418	192,076 20	216,258	237,070	213,363 00
11 Indiana	.....	291	261 90	.....	1,253	1,127 70	.....	.....	.....	.....	.....	.....
3 Iowa	5,333	6,606	5,945 40	4,758	5,063	4,556 70	4,510	4,582	4,123 80	5,300	5,300	4,770 00
5 Iowa	.....	.....	.....	.....	.....	.....	15,590	13,423	12,080 70	38,641	38,654	34,788 60
2 Kentucky	26,829	88,656	79,790 40	19,963	37,467	33,720 30	.....	25,156	22,640 40	.....	31,287	28,158 30
5 Kentucky	21,244	176,442	158,797 80	.....	113,982	102,583 80	3,975	49,767	44,790 30	1,871	62,038	55,834 20
6 Kentucky	155,847	112,473	101,225 70	141,935	178,495	160,645 50	152,340	224,869	202,382 10	166,578	209,666	188,699 40
7 Kentucky	56,030	78,223	70,400 70	10,505	56,275	50,647 50	.....	63,015	56,713 50	.....	25,112	22,600 80
8 Kentucky	28,922	19,574	17,616 60	6,649	28,505	25,654 50	.....	17,205	15,484 50	43	7,655	6,889 50
9 Kentucky	21	2,105	1,894 50	.....	3,934	3,540 60	.....	2,535	2,281 50	.....	7,654	6,888 60
1 Louisiana	18,342	13,286	11 957 40	15,830	12,326	11,093 40	11,504	10,027	9,024 30	2,711	25,388	22,849 20
3 Maryland	65,235	64,378	57,940 20	76,237	64,347	57,912 30	79,582	43,102	38,791 80	66,274	50,021	45,018 90
4 Maryland	1,858	4,975	4,477 50	.....	2,732	2,458 80	.....	1,258	1,132 20	.....	1,115	1,003 50
3 Massachusetts	39,197	27,494	24,744 60	35,867	39,440	35,496 00	51,757	48,694	43,824 60	57,208	54,889	49,400 10
5 Massachusetts	62,066	26,661	23,994 90	10,488	42,441	38,196 90	39,677	38,186	34,367 40	105,949	46,764	42,087 60
10 Massachusetts	6,483	5,748	5,173 20	5,221	7,725	6,952 50	4,857	5,347	4,812 30	5,226	6,643	5,978 70
1 Michigan	.....	2,100	1,890 00	.....	.....	.....	.....	1,371	1,233 90	.....	436	392 40
1 Missouri	143,008	130,294	117,264 60	159,879	173,104	155,793 60	173,421	176,594	158,934 60	199,331	197,674	177,906 60
2 Missouri	272	.....	.....	.....	385	346 50	.....	115	103 50	.....	178	160 20
4 Missouri	.....	1,900	1,710 00	.....	1,315	1,183 50	1,675 00	531	477 90	1,628	701	630 90
6 Missouri	.....	3,607	6,246 30	.....	5,974	5,376 60	.....	2,200	1,980 00	2,321	938	844 20
Nebraska	45,101	58,189	52,370 10	46,870	61,463	55,316 70	34,078	54,691	49,221 90	45,695	43,973	39,575 70
1 New Hampshire	.....	4,646	4,181 40	22,828	4,064	3,657 60	4,208	5,964	5,367 60	5,239	4,155	3,739 50

Statement of the quantity of spirits produced and withdrawn, and the amount of tax paid, &c.—Continued.

DISTRICT.	JULY, 1877.			AUGUST, 1877.			SEPTEMBER, 1877.			OCTOBER, 1877.		
	Produced.	W thdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*		*Gallons.*	*Gallons.*		*Gallons.*	*Gallons.*		*Gallons.*	*Gallons.*	
3 New Jersey	19,202	9,155	8,239 50	9,486	18,979	17,081 10	10,728	7,391	6,651 90	17,248	20,168	18,151 20
1 New York	113,899	131,037	117,933 30	127,561	146,774	132,096 60	124,688	121,244	109,119 60	146,809	146,357	131,721 30
12 New York	4,460	3,010	2,709 00	4,337	5,200	4,680 00	.....	587	528 30	.....	.....	.....
24 New York	.....	6,014	5,412 60	.....	2,383	2,144 70	12,347	8,028	7,225 20	36,854	29,120	26,208 00
30 New York	54,365	46,815	42,133 50	69,267	65,249	58,724 10	62,881	72,782	65,503 80	72,461	72,543	65,288 70
2 North Carolina	80	.....	.....	.....	143	128 70	.....	159	143 10	.....	121	108 90
4 North Carolina	.....	323	290 70	.....	270	243 00	.....	153	137 70	.....	.....	.....
5 North Carolina	.....	2,238	2,014 20	.....	2,321	2,088 90	142	1,814	1,632 60	820	2,982	2,683 80
6 North Carolina	3,176	3,979	3,581 10	2,835	6,481	5,832 90	2,559	4,000	3,600 00	4,055	8,156	7,340 40
1 Ohio	330,130	573,692	516,322 80	428,299	774,020	696,618 00	802,879	818,745	736,870 50	871,215	862,029	775,826 10
3 Ohio	41,175	50,175	45,157 50	37,535	74,706	67,235 40	37,732	62,196	55,976 40	54,633	74,683	67,214 70
4 Ohio	31,095	22,055	19,849 50	32,219	39,375	35,437 50	31,738	29,798	26,818 20	33,496	32,672	29,404 80
6 Ohio	7,470	9,930	8,937 00	8,242	12,314	11,082 60	27,575	32,162	28,945 80	34,535	40,306	36,275 40
7 Ohio	.....	294	264 60	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 Ohio	.....	387	348 30	.....	812	730 80	.....	774	696 60	.....	245	220 50
11 Ohio	.....	6,353	5,717 70	.....	19,468	17,521 20	33,078	67,416	60,674 40	104,474	107,528	96,775 20
15 Ohio	.....	1,766	1,589 40	.....	1,246	1,121 40	.....	2,019	1,817 10	573	1,020	918 00
18 Ohio	461	774	696 60	820	2,155	1,939 50	888	1,234	1,110 60	1,000	1,427	1,284 30
1 Pennsylvania	4,316	46	41 40	.....	2,315	2,083 50	.....	14,448	13,003 20	7,090	20,490	18,441 00
8 Pennsylvania	196	2,107	1,896 30	.....	1,286	1,157 40	791	693	623 70	4,970	3,034	2,730 60
9 Pennsylvania	7,540	6,460	5,814 00	3,935	9,905	8,914 50	6,332	8,569	7,712 10	8,035	8,009	7,208 10
12 Pennsylvania	.....	269	242 10	.....	.....	.....	.....	344	309 60	303	425	382 50
14 Pennsylvania	4,153	2,321	2,088 90	4,069	3,193	2,873 70	4,231	1,861	1,674 90	5,660	3,235	2,911 50
16 Pennsylvania	2,334	5,477	4,929 30	1,447	3,693	3,323 70	2,104	2,574	2,316 60	3,625	3,750	3,375 00
20 Pennsylvania	.....	310	279 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 Pennsylvania	34,371	32,817	29,535 30	26,111	40,285	36,256 50	32,006	56,610	50,949 00	27,403	78,615	70,753 50
23 Pennsylvania	19,156	19,136	17,222 40	.....	6,141	5,526 90	.....	5,614	5,052 60	3,706	6,479	5,831 10
South Carolina	.....	380	342 00	.....	627	564 30	.....	352	316 80	269	1,122	1,009 80
2 Tennessee	254	1,539	1,385 10	206	2,477	2,229 30	1,017	2,534	2,280 60	1,242	2,382	2,143 80
5 Tennessee	48,419	49,043	44,138 70	44,989	37,468	33,721 20	39,450	43,296	38,966 40	48,041	47,948	43,153 20
3 Texas	627	835	751 50	102	253	227 70	222	141	126 90	.....	825	742 50
3 Virginia	.....	115	103 50	.....	44	39 60	.....	241	216 90	.....	54	48 60
5 Virginia	.....	222	199 80	.....	918	826 20	.....	718	646 20	.....	872	784 80
6 Virginia	11,042	7,520	6,768	8,549	10,081	9,072 90	7,810	8,831	7,947 90	10,386	9,162	8,245 80
1 Wisconsin	33,145	55,948	50,353 20	44,435	59,594	53,634 60	50,728	54,515	49,063 50	64,968	67,646	60,881 40
Total	3,046,936	3,321,291	2,989,161 90	3,113,512	4,492,293	4,043,063 70	4,108,894	4,783,025	4,304,722 50	4,876,102	5,021,451	4,519,305 90

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR THE STORAGE OF BRANDY MADE FROM GRAPES.

After the act of Congress providing for the establishment of special bonded warehouses for the storage of brandy made from grapes, approved March 3, 1877, became a law, considerable time was required to prepare suitable regulations, printed forms, and engraved stamps, so that no spirits were deposited in any special bonded warehouse prior to June 30, 1877.

The number of warehouses established under said act up to this date is six, as follows:

In the first district of California:

	Date of approval.
No. 1, Bode & Danforth	June 21, 1877
No. 2, Juan Bernard	August 2, 1877
No. 3, George C. Carlon	August 24, 1877

In the fourth district of California:

No. 1, George Lichthardt	August 1, 1877
No. 2, John F. Boyce	August 22, 1877
No. 3, Royal A. Haskin	November 8, 1877

The following statement shows the quantity, in taxable gallons, of grape brandy received into and withdrawn from these warehouses during the first quarter (ended September 30, 1877) of the present fiscal year, viz:

		Gallons.
Quantity received		32,394
Quantity withdrawn, tax-paid	3,499	
Quantity for export	93	
		3,592
In warehouse September 30, 1877		28,802
		32,394

Of the quantity in warehouse September 30, 1877, 12,991 gallons were in the following-named warehouses located in the first district of California, viz: No. 1, Bode & Danforth, 9,658 gallons; No. 2, Juan Bernard, 3,333 gallons; and 15,811 gallons were in the following-named warehouses in the fourth district of California, viz: No. 1, George Lichthardt, 15,403 gallons; No. 2, John F. Boyce, 408 gallons.

In its practical operation, the act under consideration appears to have been thus far sufficient to secure the safety of the taxable articles stored in warehouse in accordance with its provisions. It is suggested, however, that if the act were so amended as to avoid the necessity of employing a storekeeper and a gauger at each of these warehouses by providing for the employment of the officer known to the law as a storekeeper and gauger, a considerable saving of expense to the government would, in many cases, be effected.

RECEIPTS FROM FERMENTED LIQUORS.

The following is a statement showing the receipts from each source relating to fermented liquors during the fiscal years ended June 30, 1876 and 1877:

Sources.	Receipts for fiscal year 1876.	Receipts for fiscal year 1877.	Increase.	Decrease.
Fermented liquors, tax of $1 per barrel on	$9, 159, 675 95	$9, 074, 305 93	.....	$85, 370 02
Brewers' special tax	222, 553 68	216, 681 10	.....	5, 872 58
Dealers in malt liquors' special tax	189, 051 03	189, 802 14	$751 11	.....
Total	9, 571, 280 66	9, 480, 789 17	751 11	91, 242 60

The net aggregate decrease being $90,491.49.

TOBACCO.

The total collections from tobacco for the fiscal year ended June 30, 1877, were $41,106,546.92.

In addition to the collections of the specific taxes from manufactured tobacco, snuff, and cigars in their various forms, there are included in the above total the collections from special taxes upon the manufacture and sale of tobacco, special taxes upon the raw or leaf tobacco, and from the sale of export stamps.

Below is given a comparative statement of the receipts for the last fiscal year from the several sources above enumerated, with the recipts from the same sources for the fiscal year ended June 30, 1876; also, a statement of the increase or decrease of revenue from each of these sources during the last fiscal year:

Manufactured tobacco, at 24 cents per pound	$27, 051, 968 37
Manufactured tobacco, at 20 cents per pound	1, 104 01
Snuff, taxed at 32 cents per pound	1, 095, 695 52
Total for the year ended June 30, 1877	28, 148, 767 90
Total for the year ended June 30, 1876	26, 755, 780 20
Increase of collections on tobacco and snuff	1, 392, 987 70

This exhibit shows an increase of more than five and one-fifth per centum over the collections for the previous fiscal year; and it is an increase over the collections for the fiscal year ended June 30, 1874—when the tax on manufactured tobacco, except snuff, was collected at twenty cents a pound—of $6,209,812.31, or an increase of more than twenty-eight and three-tenths per cent.

The collections from snuff, taxed at the rate of 32 cents per pound, are about the same from year to year, being—

For the fiscal year ended June 30, 1874	$1, 038, 445 92
For the fiscal year ended June 30, 1875	1, 067, 033 03
For the fiscal year ended June 30, 1876	1, 061, 467 64
For the fiscal year ended June 30, 1877	1, 095, 695 52

CIGARS AND CIGARETTES.

Cigars taxed at $6 per thousand	$10, 796, 477 52
Cigars taxed at $5 per thousand	2, 981 68
Cigarettes taxed at $1.75 per thousand	260, 480 95
Cigarettes taxed at $6 per thousand	1, 338 00
Total collections for year ended June 30, 1877	11, 061, 278 15
Total collections for year ended June 30, 1876	11, 105, 272 45
Decrease in collections from cigars and cigarettes	43, 994 30

These results, as compared with the previous fiscal year, show that, while there has been a decrease in collections from cigars of $170,328.08, or a fraction over one and one-half per cent., there has been an increase in collections from cigarettes of $126,333.78, or nearly ninety-three and a quarter per cent. The difference in the rate of tax between cigars of $6, and cigarettes at $1.75 per thousand, being in the ratio of three and three-sevenths to one, or nearly four times greater on the cigars than on the cigarettes, may, in part, account for the small decrease in the collections from these sources.

OTHER COLLECTIONS.

Export stamps, year ended June 30, 1877	$8, 009 60
Export stamps, year ended June 30, 1876	6, 694 30
Increase from sale of export stamps in 1877	1, 315 30
or nearly twenty per cent. of increase.	
Dealers in leaf tobacco, year ended June 30, 1877	$97, 422 49
Dealers in leaf tobacco, year ended June 30, 1876	112, 962 96
Decrease in collections from dealers in leaf tobacco	15, 540 47
Dealers in manufactured tobacco, year ended June 30, 1877	$1, 595, 225 40
Dealers in manufactured tobacco, year ended June 30, 1876	1, 616, 318 85
Decrease in collections from dealers in manufactured tobacco	21, 093 45
Special taxes, manufacturers of tobacco and cigars, 1877	$163, 371 45
Special taxes, manufacturers of tobacco and cigars, 1876	163, 244 65
Increased collections, manufacturers of tobacco and cigars	126 80
Special taxes, peddlers of tobacco, year ended June 30, 1877	$32, 471 93
Special taxes, peddlers of tobacco, year ended June 30, 1876	35, 066 50
Decreased collections, peddlers of tobacco	2, 594 57

From all the sources herein compared there is shown to be an increase in the sum total from collections of $1,311,207.01. This is the largest collection made during any one year from tobacco since the present internal revenue law has been in operation, or since July, 1862.

PRODUCTION OF MANUFACTURED TOBACCO AND CIGARS.

Taking the collections for the fiscal year as the basis for computing the production of tobacco, snuff, and cigars for the same period, the following results are obtained, which probably approximate closely to the actual production:

	Pounds.
Tobacco taxed at 24 cents a pound	112,716,535
Tobacco taxed at 20 cents a pound, (old stock,)	5,520
Total quantity tobacco removed for consumption	112,722,055
Snuff, at 32 cents a pound	3,424,048
Total tobacco and snuff for consumption	116,146,103
Tobacco, taxed at 24 cents, removed for export	11,299,784
Snuff, taxed at 32 cents, removed for export	35,262
Total production for year ended June 30, 1877	127,481,149
Total production for year ended June 30, 1876	119,796,727
Increase of production during fiscal year 1877	7,684,422

The number of cigars, cigarettes, &c., on which tax was collected during the fiscal year ended June 30, 1877, including the imported cigars which paid an internal revenue tax in addition to the import duty was as follows:

Cigars, cheroots, &c., taxed at $6 per thousand	1,799,412,920
Cigars, cheroots, &c., taxed at $5 per thousand, (old stock)	596,336
Cigarettes taxed at $1.75 per thousand	148,846,257
Cigarettes taxed at $6.00 per thousand	223,000
Cigars exported	1,916,975
Cigarettes exported	7,396,000
Total production for year ended June 30, 1877	1,958,391,488
Total production for year ended June 30, 1876	1,908,141,057
Increase during year 1877, of	50,250,431

IMPORTED CIGARS.

The cigars imported during the fiscal year ended June 30, 1877, as given by the Bureau of Statistics:

	Pounds.
Aggregated in weight	536,524
Of this quantity, there were exported	61,319
Leaving as quantity withdrawn for consumption	475,205

Allowing these cigars to weigh on an average thirteen and one-half pounds per thousand, will give the number of imported cigars withdrawn for consumption as 35,200,000, which is believed to be a close approximation to the number of imported cigars included in the entire number from which an internal revenue tax was collected during the fiscal year ended June 30, 1877, said tax, at $6 per thousand, being $211,200.

There are three facts in connection with this subject which I deem especially worthy of note. The first is that the production of manufactured tobacco for the last fiscal year was greater than for any other fiscal year embraced within the reports of this office, with the single exception of the year ended June 30, 1875. The second fact is that a larger amount of money was collected from manufactured tobacco put upon the market for consumption than during any previous fiscal year. And the third fact is that a greater quantity of manufactured tobacco and more cigars and cigarettes were removed directly from the manufactories, for exportation to foreign countries, during the last year, than during any previous year of which an account has been kept by the Office of Internal Revenue.

These results are believed to be largely due to those provisions of law which were intended to give to the government a general control over the movements of raw or leaf tobacco, regulating its sale, transfer, and shipment, and preventing its being sold for direct consumption without the payment of any tax, and in competition with manufactured and tax-paid tobacco, and in my opinion a continuance of those features of said law is necessary to maintain the present amount of receipts from said source.

I have also to renew, in this connection, the recommendation which I had the honor to submit to the Secretary in my last annual report relative to the passage by Congress of the several amendments and additions to the law now in force, heretofore recommended by this office and incorporated into House bill No. 3926, reported by the honorable chairman of the Committee of Ways and Means during the last Congress.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows as "removed and unaccounted for" July 1, 1876, and July 1, 1877, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proofs of landing at a foreign port had not been furnished prior to the dates named.

1.—*Removed and unaccounted for July* 1, 1876.

	Pounds.	Pounds.
Tobacco at 20 cents tax	618,971.00	
Tobacco at 24 cents tax on exportation bonds	3,286,446.38	
Tobacco at 24 cents tax on transportation bonds	636,827.00	
Snuff at 32 cents tax on exportation bonds	4,995.00	
		4,547,239.38

2.—*Removed during the year ended June* 30, 1877.

Tobacco at 20 cents tax, (excess)	159.00	
Tobacco at 24 cents tax	11,297,310.50	
Tobacco at 24 cents tax, (excess)	2,314.12	
Snuff at 32 cents tax	35,262.00	
		11,335,045.62
		15,882,285.00

3.—*Exported and during the year accounted for.*

Tobacco at 20 cents tax	239,221.00	
Tax paid on deficiencies at 20 cents	299.00	
Amount settled by suit at law at 20 cents	61,996.00	
Tobacco at 24 cents tax	9,707,255.25	
Tobacco at 24 cents tax, paid on deficiencies	2,208.00	
Snuff at 32 cents tax	30,071.50	
		10,041,050.75

4.—*Remaining unaccounted for June* 30, 1877.

	Pounds.	Pounds.
Tobacco at 20 cents tax	300,520.00	
Bonds remaining in hands of district attorney	17,094.00	
Tobacco at 24 cents, removed under exportation bonds	4,581,905.25	
Tobacco at 24 cents, removed under transportation bonds	931,529.50	
Snuff at 32 cents, removed under exportation bonds	10,185.50	
		5,841,234.25
		15,882,285.00

Of the 5,841,234¼ pounds of tobacco bonded for exportation and remaining unaccounted for by landing certificates June 30, 1877—

16,808	pounds were bonded in the year 1869.	Under exportation bonds.
38,559	pounds were bonded in the year 1870.	
492	pounds were bonded in the year 1871.	
2,542	pounds were bonded in the year 1872.	
5,904	pounds were bonded in the year 1873.	
68,132	pounds were bonded in the year 1874.	
188,599	pounds were bonded in the year 1875.	
1,041,410	pounds were bonded in the year 1876.	
3,547,259¼	pounds were bonded in the year 1877.	
134,614	pounds were bonded in the year 1875.	Under transportation bonds.
385,854	pounds were bonded in the year 1876.	
411,061	pounds were bonded in the year 1877.	
5,841,234¼		

STATEMENT SHOWING THE QUANTITIES OF DISTILLED SPIRITS AND TOBACCO REMOVED IN BOND FOR EXPORT DURING THE FISCAL YEARS ENDED JUNE 30, 1875, 1876, AND 1877.

Year.	Spirits.	Tobacco.
	Gallons.	*Pounds.*
1875	587,413	9,179,316
1876	1,308,900	9,434,485
1877	2,529,528	11,335,046

STATEMENT OF DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED DURING THE FISCAL YEAR 1877 ON EXPORTED MERCHANDISE.

Port.	No. of claims.	Proprietary articles.	Fermented liquors.	Tobacco.	Cotton.	Total.
Baltimore	9	$207 36		$858 36		$1,065 72
Boston	48	6,673 56				6,673 56
New York	668	39,811 18	$760 12	2,361 44	$277 11	43,209 85
Philadelphia	15	1,454 97				1,454 97
Richmond	1			1,915 20		1,915 20
Rochester	1	27 87				27 87
San Francisco	6			684 32		684 32
Suspension Bridge	2	28 51				28 51
Troy	1	32 40				32 40
Total	751	48,235 85	760 12	5,819 32	277 11	55,092 40

Total amount of drawback allowed during the fiscal year ended June 30, 1876, $30,546.88, showing an increase of $24,545.52 in the claims allowed during the past year. The increase in the amount of drawback shown in the foregoing table clearly indicates a growing demand for export of proprietary articles.

NUMBER OF SPECIAL-TAX PAYERS.

On pages 198, 199 of the tables accompanying this report will be found a statement of the amount of special taxes paid in each State and Territory during the special-tax year ended April 30, 1877. The following table represents the number of persons who paid those taxes, as ascertained by dividing the aggregate tax paid by the rate of tax. The result thus obtained is sufficiently accurate to answer all practical purposes.

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Dealers in malt liquors.
Alabama	3	1,438	48	.....	30	.....	.....	3,444	.....	3	3	14
Arizona	.....	254	20	.....	2	.....	.....	299	10	.....	6	.....
Arkansas	.....	1,364	30	.....	12	3	.....	3,162	3	3	.....	8
California	90	8,408	269	3	235	35	.....	9,852	10	36	182	174
Colorado	.....	985	45	.....	16	4	.....	1,623	.....	4	26	31
Connecticut	13	2,490	58	.....	316	154	.....	4,591	5	29	29	181
Dakota	.....	362	13	.....	2	.....	.....	539	.....	.....	13	4
Delaware	.....	432	10	.....	55	.....	.....	1,377	2	5	4	2
District of Columbia	7	1,105	37	.....	78	3	.....	1,817	1	.....	15	19
Florida	.....	485	7	.....	34	4	.....	1,251	.....	1	1	5
Georgia	9	2,028	80	.....	30	1	.....	5,243	11	5	3	36
Idaho	1	204	9	.....	.....	.....	.....	265	.....	.....	12	.....
Illinois	88	10,548	247	2	962	127	1	22,678	22	99	148	255
Indiana	11	5,006	104	.....	436	97	1	12,071	10	30	97	110
Iowa	10	3,691	70	.....	251	7	.....	10,307	4	46	134	315
Kansas	3	1,131	24	.....	55	2	1	3,229	1	3	37	46
Kentucky	54	4,284	240	4	271	1,215	.....	7,210	52	29	37	161
Louisiana	24	3,280	144	.....	116	31	1	4,194	52	16	12	6
Maine	.....	402	6	.....	41	2	.....	4,007	.....	52	4	36
Maryland	74	4,320	176	.....	692	128	.....	8,372	17	17	77	65
Massachusetts	40	6,386	251	1	524	62	.....	13,134	11	119	36	534
Michigan	8	4,696	80	.....	411	24	.....	11,143	16	80	153	583
Minnesota	13	2,044	34	.....	84	1	.....	4,462	.....	9	117	98
Mississippi	2	1,610	42	.....	1	.....	.....	4,609	.....	3	.....	34
Missouri	51	6,369	226	2	537	238	.....	12,168	83	21	94	84
Montana	8	341	24	.....	1	.....	.....	437	.....	.....	20	6
Nebraska	2	743	25	.....	34	.....	.....	1,906	1	3	22	33
Nevada	1	1,098	33	.....	.....	.....	.....	1,249	.....	.....	32	10
New Hampshire	.....	930	12	.....	33	1	.....	2,146	.....	31	6	100
New Jersey	12	5,513	40	1	761	8	.....	11,272	13	81	59	645
New Mexico	.....	461	20	.....	1	.....	.....	527	1	1	6	2
New York	203	23,854	741	4	3,705	377	.....	42,874	60	388	379	2,524
North Carolina	5	1,884	37	.....	9	145	.....	5,531	220	191	.....	18
Ohio	120	14,248	397	1	1,330	326	.....	25,574	53	194	218	310
Oregon	2	752	19	.....	3	2	.....	1,403	.....	2	28	30
Pennsylvania	215	16,105	483	3	3,254	212	1	36,858	34	229	361	670
Rhode Island	6	1,279	42	.....	77	3	.....	2,903	.....	22	3	272
South Carolina	.....	1,150	30	.....	20	2	.....	3,970	3	1	3	17
Tennessee	7	2,853	127	1	23	276	.....	5,061	34	9	2	45
Texas	3	2,960	118	1	37	60	2	7,430	9	7	42	197
Utah	1	357	10	.....	2	.....	.....	713	.....	.....	22	25
Vermont	.....	433	1	.....	13	.....	.....	1,929	.....	27	2	64
Virginia	12	2,578	49	.....	134	547	.....	5,170	185	5	6	18
Washington	.....	226	12	.....	1	.....	.....	516	1	.....	15	53
West Virginia	7	826	20	.....	102	45	.....	2,637	13	.....	17	24
Wisconsin	25	4,477	81	.....	404	22	.....	8,520	13	45	266	97
Wyoming	.....	304	13	.....	.....	.....	.....	468	.....	1	9	3
Total	1,130	156,634	4,604	23	15,135	4,164	7	320,141	950	1,847	2,758	7,964

BANKS AND BANKERS OTHER.

Statement of the average capital and deposits of banks

	STATES AND TERRITORIES.	Average capital and deposits of banks and bankers.—Form 67.				
		Number for six months ended Nov. 30, 1875.	Number for six months ended May 31, 1876.	Average capital.	Average taxable capital.	Average deposits.
1	Alabama	23	21	$1, 166, 095	$1, 094, 961	$1, 746, 036
2	Arkansas	14	14	239, 138	237, 471	251, 513
3	California	107	107	23, 329, 219	22, 936, 383	47, 090, 533
4	Colorado	29	25	470, 387	470, 387	954, 644
5	Connecticut	26	26	3, 134, 225	2, 522, 136	5, 308, 775
6	Dakota	8	7	27, 378	27, 378	114, 348
7	Delaware	7	7	680, 563	640, 237	684, 424
8	District of Columbia	15	12	560, 556	139, 613	3, 313, 759
9	Florida	4	4	44, 500	44, 500	245, 016
10	Georgia	70	68	4, 903, 460	4, 901, 044	3, 492, 906
11	Idaho	4	4	114, 111	114, 111	44, 735
12	Illinois	344	354	8, 954, 467	7, 918, 663	25, 271, 290
13	Indiana	127	128	5, 774, 731	4, 874, 551	9, 559, 423
14	Iowa	240	260	4, 427, 159	4, 264, 971	9, 072, 298
15	Kansas	102	108	1, 614, 045	1, 550, 120	2, 542, 715
16	Kentucky	89	87	13, 369, 802	12, 925, 791	12, 055, 633
17	Louisiana	26	25	3, 714, 747	3, 709, 163	5, 064, 216
18	Maine	7	7	245, 629	240, 107	202, 931
19	Maryland	46	45	4, 791, 796	4, 375, 647	6, 082, 189
20	Massachusetts	61	62	3, 831, 579	2, 576, 040	10, 406, 194
21	Minnesota	62	63	1, 134, 196	1, 072, 429	2, 251, 434
22	Mississippi	24	30	1, 110, 640	887, 143	1, 343, 410
23	Missouri	215	221	11, 951, 180	11, 224, 664	35, 533, 980
24	Michigan	155	155	3, 679, 442	3, 420, 585	11, 134, 713
25	Montana	6	6	90, 016	90, 016	73, 363
26	Nebraska	33	33	372, 840	365, 666	1, 005, 235
27	Nevada	16	17	274, 031	274, 031	1, 865, 627
28	New Hampshire	4	12	153, 655	134, 434	1, 702, 639
29	New Jersey	32	29	2, 527, 260	2, 335, 314	4, 849, 036
30	New Mexico	3	3	.....	.....	37, 092
31	New York	693	700	60, 353, 834	45, 115, 356	133, 022, 289
32	North Carolina	20	19	812, 749	810, 049	1, 250, 150
33	Ohio	284	291	9, 036, 445	7, 993, 905	29, 524, 670
34	Oregon	8	7	611, 503	571, 232	1, 224, 120
35	Pennsylvania	477	463	21, 096, 326	19, 902, 533	79, 973, 962
36	Rhode Island	22	22	4, 008, 608	3, 771, 701	4, 565, 914
37	South Carolina	18	18	1, 040, 740	1, 040, 740	910, 658
38	Tennessee	29	27	1, 612, 557	1, 538, 683	2, 524, 645
39	Texas	100	101	3, 295, 828	3, 122, 200	4, 351, 003
40	Utah	6	5	120, 317	120, 317	600, 860
41	Vermont	6	6	267, 916	249, 724	1, 611, 570
42	Virginia	78	78	3, 133, 206	3, 087, 725	6, 609, 800
43	Washington	4	4	191, 718	191, 718	198, 728
44	West Virginia	23	24	1, 385, 098	1, 377, 498	3, 885, 942
45	Wisconsin	97	95	1, 961, 817	1, 780, 569	9, 883, 719
46	Wyoming	3	2	19, 077	19, 077	20, 105
	Total	3, 767	3, 802	211, 634, 586	186, 060, 583	483, 458, 242

THAN NATIONAL BANKS.

and bankers for the twelve months ended May 31, 1876.

Average deposits of savings banks having no capital stock.—Form 106*a*.				Average capital and deposits of savings banks having a capital stock.—Form 106*b*.					
Number for six months ended Nov. 30, 1875.	Number for six months ended May 31, 1876.	Average deposits.	Average taxable deposits.	Number for six months ended Nov. 30, 1875.	Number for six months ended May 31, 1876.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
10	9	$34, 412, 968	$12, 905, 006	5	5	$2, 215, 454	$2, 017, 321	$22, 931, 407	$11, 661, 067
81	83	75, 441, 343	15, 187, 277						
2	2	583, 944	8, 233						
1	1	410, 092							
	1	43, 584	10, 716						
4	4	712, 117	45, 479	11	10	1, 682, 247	1, 387, 745	8, 315, 137	1, 228, 754
15	15	1, 742, 131	239, 704						
				1	1	9, 791	9, 791	82, 766	11, 441
1	1	1, 826, 573	419, 785						
60	62	30, 920, 007	3, 163, 546						
13	13	18, 881, 920	2, 181, 293						
179	180	223, 895, 737	1, 824, 019	1	1	205, 200	205, 200	4, 575, 353	711
1	2	29, 843							
1	1	606, 583	182, 422						
65	60	28, 859, 394	3, 234, 574	1		50, 000	36, 750	243, 686	90, 790
42	41	31, 580, 701	7, 350, 498	1	1	10, 000	7, 000	132, 081	17, 536
154	149	311, 588, 657	30, 990, 908	1	1	100, 000	100, 000	550, 302	280, 382
7	7	8, 464, 957	2, 597, 434	2	2	178, 709	102, 459	471, 611	105, 406
6	6	19, 608, 949	1, 284, 061	1	1	100, 000	95, 000	316, 935	92, 193
36	36	49, 102, 195	14, 069, 780						
1	1	66, 333	1, 957						
	1	35, 449	35, 449						
					1	25, 000	25, 000	13, 802	388
15	15	6, 277, 216	549, 072						
				3	3	440, 258	440, 258	574, 811	176, 083
1	1	18, 524	1, 844						
695	691	845, 109, 217	96, 283, 057	27	26	5, 016, 659	4, 426, 524	38, 207, 891	13, 664, 751

Statement of the average capital and deposits of banks, &c.—Continued.

	STATES AND TERRITORIES.	Total average and taxable average of capital and deposits.—Forms 67 and 106.					
		Number for six months ended Nov. 30, 1875.	Number for six months ended May 31, 1876.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
1	Alabama	23	21	$1, 166, 095	$1, 094, 961	$1, 746, 036	$1, 746, 036
2	Arkansas	14	14	239, 138	237, 471	251, 513	251, 513
3	California	122	121	25, 544, 673	24, 953, 704	104, 434, 908	71, 656, 606
4	Colorado	29	25	470, 387	470, 387	954, 644	954, 644
5	Connecticut	107	109	3, 134, 225	2, 522, 136	80, 750, 118	20, 496, 052
6	Dakota	8	7	27, 378	27, 378	114, 348	114, 348
7	Delaware	9	9	680, 563	640, 237	1, 268, 368	692, 657
8	District of Columbia	16	13	560, 556	139, 613	3, 723, 851	3, 313, 759
9	Florida	4	4	44, 500	44, 500	245, 016	245, 016
10	Georgia	70	69	4, 903, 460	4, 901, 044	3, 536, 490	3, 503, 622
11	Idaho	4	4	114, 111	114, 111	44, 735	44, 735
12	Illinois	359	368	10, 636, 714	9, 306, 408	34, 298, 544	26, 545, 523
13	Indiana	142	143	5, 774, 731	4, 874, 551	11, 301, 554	9, 799, 127
14	Iowa	241	261	4, 436, 950	4, 274, 762	9, 155, 064	9, 083, 739
15	Kansas	102	108	1, 614, 045	1, 550, 120	2, 542, 715	2, 542, 715
16	Kentucky	89	87	13, 369, 802	12, 925, 791	12, 055, 633	12, 055, 633
17	Louisiana	27	26	3, 714, 747	3, 709, 163	6, 890, 789	5, 484, 001
18	Maine	67	69	245, 629	240, 107	31, 122, 938	3, 366, 477
19	Maryland	59	58	4, 791, 796	4, 375, 647	24, 964, 109	8, 263, 482
20	Massachusetts	241	243	4, 036, 779	2, 781, 240	238, 877, 284	12, 230, 924
21	Minnesota	63	65	1, 134, 196	1, 072, 429	2, 281, 277	2, 251, 434
22	Mississippi	24	30	1, 110, 640	887, 143	1, 343, 410	1, 343, 410
23	Missouri	216	222	11, 951, 180	11, 224, 664	36, 140, 563	35, 716, 402
24	Michigan	155	155	3, 679, 442	3, 420, 585	11, 134, 713	11, 134, 713
25	Montana	6	6	90, 016	90, 016	73, 363	73, 363
26	Nebraska	33	33	372, 840	365, 666	1, 005, 235	1, 005, 235
27	Nevada	16	17	274, 031	274, 031	1, 865, 627	1, 865, 627
28	New Hampshire	70	72	203, 655	171, 184	30, 805, 719	5, 028, 003
29	New Jersey	75	71	2, 537, 260	2, 342, 314	36, 561, 818	12, 217, 070
30	New Mexico	4	3	.....	.....	37, 092	37, 092
31	New York	847	850	60, 453, 834	45, 215, 356	445, 161, 248	164, 293, 579
32	North Carolina	20	19	812, 749	810, 049	1, 250, 150	1, 250, 150
33	Ohio	293	300	9, 215, 154	8, 096, 364	38, 461, 238	32, 227, 510
34	Oregon	8	7	611, 503	571, 232	1, 224, 120	1, 224, 120
35	Pennsylvania	484	470	21, 196, 326	19, 997, 533	99, 899, 846	81, 350, 216
36	Rhode Island	58	58	4, 008, 608	3, 771, 701	53, 668, 109	18, 635, 694
37	South Carolina	19	19	1, 040, 740	1, 040, 740	976, 991	912, 615
38	Tennessee	29	28	1, 612, 557	1, 538, 683	2, 560, 094	2, 560, 094
39	Texas	100	101	3, 295, 828	3, 122, 200	4, 351, 003	4, 351, 003
40	Utah	6	6	145, 317	145, 317	614, 662	601, 248
41	Vermont	21	21	267, 916	249, 724	7, 888, 786	2, 160, 642
42	Virginia	81	81	3, 573, 464	3, 527, 983	7, 184, 611	6, 785, 883
43	Washington	4	4	191, 718	191, 718	198, 728	198, 728
44	West Virginia	23	24	1, 385, 098	1, 377, 498	3, 885, 942	3, 885, 942
45	Wisconsin	98	96	1, 961, 817	1, 780, 569	9, 902, 243	9, 885, 563
46	Wyoming	3	2	19, 077	19, 077	20, 105	20, 105
	Total	4, 489	4, 519	216, 651, 245	190, 487, 107	1, 366, 775, 350	593, 406, 050

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1877.

	STATES AND TERRITORIES.	Average capital and deposits of banks and bankers.—Form 67.			Average deposits of savings banks having no capital stock.—Form 106 *a*.	
		Average capital.	Average taxable capital.	Average deposits.	Average deposits.	Average taxable deposits.
1	Alabama	$1,110,316 66	$1,022,066 61	$1,624,168 00		
2	Arizona	9,166 66	9,166 66	4,583 00		
3	Arkansas	291,466 66	223,800 66	320,508 79		
4	California	34,118,435 73	32,486,910 30	54,956,764 85	$41,818,694 33	$23,224,560 13
5	Colorado	569,199 05	569,199 05	989,755 72		
6	Connecticut	2,948,766 66	2,281,586 71	480,890 42	77,974,601 75	14,754,595 42
7	Dakota	29,083 33	29,083 33	139,115 89		
8	Delaware	713,003 60	679,153 60	802,694 92	930,158 01	19,872 55
9	Dist. of Columbia	608,189 00	167,671 25	3,232,036 97	423,811 04	9,058 08
10	Florida	43,000 00	38,000 00	255,948 25		
11	Georgia	4,607,871 73	4,607,871 73	3,771,158 39	102,583 33	25,253 16
12	Idaho	56,961 63	56,961 63	21,086 15		
13	Illinois	8,580,695 28	7,163,778 79	23,391,948 40	603,377 34	33,420 10
14	Indiana	5,830,258 97	5,679,617 64	8,500,892 94	2,030,409 90	323,963 41
15	Iowa	5,000,419 72	4,842,452 93	8,690,585 96		
16	Kansas	1,681,683 70	1,583,370 49	2,958,578 49		
17	Kentucky	12,882,486 09	12,564,367 08	12,365,114 90		
18	Louisiana	3,638,887 83	3,537,767 83	4,935,107 20	1,910,251 12	329,984 41
19	Maine	175,781 33	159,116 58	153,961 15	26,604,623 10	1,895,819 80
20	Maryland	4,405,000 24	3,865,393 62	9,411,656 79	19,704,321 74	1,592,866 17
21	Massachusetts	3,250,054 06	1,994,805 58	9,013,044 72	236,597,348 38	1,043,349 88
22	Michigan	3,808,627 02	3,459,913 24	10,934,692 75		
23	Minnesota	1,173,699 47	1,097,743 35	2,487,127 73	37,033 19	1,007 41
24	Mississippi	1,257,986 95	939,341 70	1,304,892 82		
25	Missouri	11,366,352 14	10,297,492 98	33,882,013 12	397,808 00	107,010 83
26	Montana	100,234 27	100,234 27	81,831 59		
27	Nebraska	438,175 28	425,009 92	1,217,636 55		
28	Nevada	358,238 70	358,238 70	1,617,882 73		
29	New Hampshire	101,666 66	87,558 33	1,835,019 06	29,081,776 74	2,096,436 39
30	New Jersey	2,284,478 97	1,938,069 88	4,357,102 13	31,239,178 93	6,495,427 51
31	New Mexico	3,833 33	3,833 33	35,042 52		
32	New York	58,716,408 26	38,961,026 73	129,375,451 11	308,996,064 48	24,137,832 86
33	North Carolina	575,556 51	575,556 51	879,041 35		
34	Ohio	8,964,979 93	7,643,144 63	28,061,734 33	4,720,602 10	2,639,927 17
35	Oregon	578,854 57	536,644 00	1,279,471 05		
36	Pennsylvania	19,571,067 74	18,228,219 42	77,351,458 84	16,239,677 56	1,745,083 00
37	Rhode Island	3,931,447 55	3,364,566 64	4,052,665 58	48,906,581 90	14,134,189 98
38	South Carolina	984,778 29	984,778 29	978,310 13	61,796 63	1,212 42
39	Tennessee	1,745,718 72	1,630,943 55	2,897,406 72		
40	Texas	3,447,021 74	3,158,734 56	4,596,856 74		
41	Utah	115,260 74	115,260 74	588,089 12		
42	Vermont	318,750 00	272,723 00	940,946 65	6,674,767 53	268,242 06
43	Virginia	3,052,099 93	2,952,533 49	6,427,491 27	1,559 63	1,559 63
44	Washington	222,629 19	222,629 19	295,073 16		
45	West Virginia	1,441,379 33	1,437,029 33	3,928,639 02		
46	Wisconsin	2,058,484 45	1,787,653 93	9,987,908 29		
47	Wyoming	46,930 03	46,930 03	76,677 69		
	Total	217,215,387 70	184,187,951 81	475,790,063 95	855,057,026 73	94,880,672 37

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1877—Continued.

	STATES AND TERRITORIES.	Average capital and deposits of savings banks having a capital stock.—Form 106 *b*.			
		Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
1	Alabama				
2	Arizona				
3	Arkansas				
4	California	$2,211,239 60	$2,170,983 63	$23,749,214 33	$12,192,104 61
5	Colorado				
6	Connecticut				
7	Dakota				
8	Delaware				
9	District of Columbia				
10	Florida				
11	Georgia				
12	Idaho				
13	Illinois	1,764,500 00	1,552,536 45	8,438,720 98	1,921,496 23
14	Indiana				
15	Iowa	5,000 00	5,000 00	43,833 33	11,000 00
16	Kansas				
17	Kentucky				
18	Louisiana				
19	Maine				
20	Maryland				
21	Massachusetts	205,200 00	205,200 00	4,047,697 25	
22	Michigan				
23	Minnesota				
24	Mississippi				
25	Missouri				
26	Montana				
27	Nebraska				
28	Nevada				
29	New Hampshire				
30	New Jersey	10,000 00	7,000 00	187,700 00	37,475 00
31	New Mexico				
32	New York				
33	North Carolina				
34	Ohio	171,166 66	84,333 00	372,133 12	56,371 16
35	Oregon				
36	Pennsylvania	150,000 00	129,958 33	634,309 82	205,593 94
37	Rhode Island				
38	South Carolina	20,000 00	20,000 00	11,840 00	8,045 00
39	Tennessee				
40	Texas				
41	Utah				
42	Vermont				
43	Virginia	428,393 33	428,393 33	570,091 24	183,089 80
44	Washington				
45	West Virginia				
46	Wisconsin				
47	Wyoming				
	Total	4,965,499 59	4,603,404 74	38,055,540 07	14,615,175 74

Statement of the average capital and deposits of banks and bankers, for the twelve months ended May 31, 1877—Continued.

	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.
1	Alabama	$1, 110, 316 66	$1, 022, 066 61	$1, 624, 168 00	$1, 624, 168 00
2	Arizona	9, 166 66	9, 166 66	4, 583 00	4, 583 00
3	Arkansas	291, 466 66	223, 800 66	320, 508 79	320, 508 79
4	California	36, 329, 675 33	34, 657, 893 93	120, 524, 673 51	90, 373, 429 59
5	Colorado	569, 199 05	569, 199 05	989, 755 72	989, 755 72
6	Connecticut	2, 948, 766 66	2, 281, 586 71	78, 455, 492 17	15, 235, 485 84
7	Dakota	29, 083 33	29, 083 33	139, 115 89	139, 115 89
8	Delaware	713, 003 60	679, 153 60	1, 732, 852 93	822, 567 47
9	District of Columbia	608, 189 00	167, 671 25	3, 655, 848 01	3, 241, 095 05
10	Florida	43, 000 00	38, 000 00	255, 948 25	255, 948 25
11	Georgia	4, 607, 871 73	4, 607, 871 73	3, 873, 741 72	3, 796, 411 55
12	Idaho	56, 961 63	56, 961 63	21, 086 15	21, 086 15
13	Illinois	10, 345, 195 28	8, 716, 315 24	32, 434, 046 72	25, 346, 864 73
14	Indiana	5, 830, 258 97	5, 679, 617 64	10, 831, 302 84	9, 124, 856 35
15	Iowa	5, 005, 419 72	4, 847, 452 93	8, 734, 419 29	8, 701, 585 96
16	Kansas	1, 681, 683 70	1, 583, 370 49	2, 958, 578 49	2, 958, 578 49
17	Kentucky	12, 882, 486 09	12, 564, 367 08	12, 365, 114 90	12, 365, 114 90
18	Louisiana	3, 638, 887 83	3, 537, 767 83	6, 845, 358 32	5, 265, 091 61
19	Maine	175, 781 33	159, 116 58	26, 758, 584 25	2, 049, 780 95
20	Maryland	4, 405, 000 24	3, 865, 393 62	29, 115, 978 53	11, 004, 522 96
21	Massachusetts	3, 455, 254 06	2, 200, 005 58	249, 658, 090 35	10, 056, 394 60
22	Michigan	3, 808, 627 02	3, 459, 913 24	10, 934, 692 75	10, 934, 692 75
23	Minnesota	1, 173, 699 47	1, 097, 743 35	2, 524, 160 92	2, 488, 135 14
24	Mississippi	1, 257, 986 95	939, 341 70	1, 304, 892 82	1, 304, 892 82
25	Missouri	11, 366, 352 14	10, 297, 492 98	34, 279, 821 12	33, 989, 023 95
26	Montana	100, 234 27	100, 234 27	81, 831 59	81, 831 59
27	Nebraska	438, 175 28	425, 009 92	1, 217, 636 55	1, 217, 636 55
28	Nevada	358, 238 70	358, 238 70	1, 617, 882 73	1, 617, 882 73
29	New Hampshire	101, 666 66	87, 558 33	30, 916, 795 80	3, 931, 455 45
30	New Jersey	2, 294, 478 97	1, 945, 069 88	35, 783, 981 06	10, 890, 004 64
31	New Mexico	3, 833 33	3, 833 33	35, 042 52	35, 042 52
32	New York	58, 716, 408 26	38, 961, 026 73	438, 371, 515 59	153, 513, 283 97
33	North Carolina	575, 556 51	575, 556 51	879, 041 35	879, 041 35
34	Ohio	9, 136, 146 59	7, 727, 477 63	33, 154, 469 55	30, 758, 032 66
35	Oregon	578, 854 57	536, 644 00	1, 279, 471 05	1, 279, 471 05
36	Pennsylvania	19, 721, 067 74	18, 358, 177 75	94, 225, 446 22	79, 302, 135 78
37	Rhode Island	3, 931, 447 55	3, 364, 566 64	52, 959, 247 48	18, 186, 855 56
38	South Carolina	1, 004, 778 29	1, 004, 778 29	1, 051, 946 76	987, 567 55
39	Tennessee	1, 745, 718 72	1, 630, 943 55	2, 897, 406 72	2, 897, 406 72
40	Texas	3, 447, 021 74	3, 158, 734 56	4, 596, 856 74	4, 596, 856 74
41	Utah	115, 260 74	115, 260 74	588, 089 12	588, 089 12
42	Vermont	318, 750 00	272, 723 00	7, 615, 714 18	1, 209, 188 71
43	Virginia	3, 480, 493 26	3, 380, 926 82	6, 999, 142 14	6, 612, 140 70
44	Washington	222, 629 19	222, 629 19	295, 073 16	295, 073 16
45	West Virginia	1, 441, 379 33	1, 437, 029 33	3, 928, 639 02	3, 928, 639 02
46	Wisconsin	2, 058, 484 45	1, 787, 653 93	9, 987, 908 29	9, 987, 908 29
47	Wyoming	46, 930 03	46, 930 03	76, 677 69	76, 677 69
	Total	222, 180, 887 29	188, 791, 356 55	1, 368, 902, 630 75	585, 285, 912 06

Statement of the amount of taxes collected on the capital and deposits of banks and bankers during the fiscal year ended June 30, 1877.

	STATES AND TERRITORIES.	Taxes collected during year ended June 30, 1877, on—			
		Capital of—		Deposits of—	
		Savings banks.	Other banks and bankers.	Savings banks.	Other banks and bankers.
1	Alabama	.....	$5,096 76	.....	$7,493 09
2	Arizona	.....	83 34	.....	30 42
3	Arkansas	.....	1,226 14	$4 29	1,512 25
4	California	$10,746 29	143,100 07	60,127 24	328,028 61
5	Colorado	.....	2,717 35	.....	4,873 86
6	Connecticut	.....	9,200 79	71,788 11	28,387 29
7	Dakota	.....	144 84	.....	668 88
8	Delaware	.....	3,370 75	.....	4,268 49
9	District of Columbia	.....	372 55	115 50	7,136 60
10	Florida	.....	300 00	.....	2,096 50
11	Georgia	.....	17,742 51	.....	13,879 62
12	Idaho	.....	502 66	.....	122 45
13	Illinois	6,994 76	31,310 73	439 22	113,149 66
14	Indiana	.....	26,556 22	1,124 72	48,620 04
15	Iowa	25 00	19,492 11	.....	34,253 43
16	Kansas	.....	7,763 24	.....	14,911 45
17	Kentucky	.....	67,634 90	.....	61,547 83
18	Louisiana	.....	16,845 45	1,649 93	20,944 66
19	Maine	.....	1,273 38	14,105 77	1,074 24
20	Maryland	.....	20,402 55	7,630 04	46,019 06
21	Massachusetts	1,026 00	10,270 92	6,029 61	43,537 93
22	Michigan	.....	17,913 94	.....	64,294 87
23	Minnesota	.....	5,191 84	.....	10,863 80
24	Mississippi	.....	4,964 02	.....	7,041 64
25	Missouri	.....	52,963 66	937 23	176,496 86
26	Montana	.....	470 36	.....	342 69
27	Nebraska	.....	1,753 79	.....	5,227 84
28	Nevada	.....	1,854 14	.....	8,915 17
29	New Hampshire	.....	622 40	.....	12,577 94
30	New Jersey	50 00	9,041 12	40,342 88	13,945 84
31	New Mexico	.....	.....	.....	193 85
32	New York	.....	205,681 47	130,224 29	674,082 47
33	North Carolina	.....	3,155 13	.....	4,472 92
34	Ohio	537 92	38,868 40	12,023 88	138,897 19
35	Oregon	.....	2,656 31	.....	5,928 26
36	Pennsylvania	687 50	89,857 90	7,843 04	390,359 85
37	Rhode Island	.....	17,398 99	63,504 25	20,064 07
38	South Carolina	.....	6,681 56	.....	5,132 93
39	Tennessee	.....	8,860 25	.....	14,506 03
40	Texas	.....	14,658 18	.....	21,252 41
41	Utah	125 00	377 50	.....	1,592 63
42	Vermont	.....	1,901 81	2,506 74	9,395 57
43	Virginia	2,190 97	17,874 98	.....	42,939 30
44	Washington	.....	1,076 99	.....	1,267 39
45	West Virginia	.....	6,934 06	.....	19,522 13
46	Wisconsin	.....	8,877 09	05	43,986 86
47	Wyoming	.....	234 65	.....	383 37
	Total	22,383 44	905,277 80	420,397 69	2,476,240 24

The following statements are compiled from the foregoing tables and from assessment returns:

1.—*Statement of the gross amount of average capital and deposits of savings banks, bankers, and banks other than national banks, for the years ended May* 31, 1876 *and* 1877.

	1876.	1877.
Capital of savings banks	$5,016,659	$4,965,500
Capital of banks and bankers	211,634,586	217,215,388
Deposits of savings banks having capital	38,207,891	38,055,540
Deposits of savings banks having no capital	845,109,217	855,057,027
Deposits of banks and bankers	483,458,242	475,790,064
Total	1,583,426,595	1,591,083,519

2.—*Statement of the taxable capital and deposits of savings banks, bankers, and banks other than national banks, and the taxes accrued and paid thereon, for the years ended May* 31, 1876 *and* 1877.

	1876.		1877.	
	Amount taxable.	Tax collected.	Amount taxable.	Tax collected.
Capital savings banks	$4, 426, 524	$24, 024	$4, 603, 405	$22, 383
Capital of banks and bankers	186, 060, 583	965, 196	184, 187, 952	905, 278
Deposits of savings banks having capital	13, 664, 751	52, 904	14, 615, 176	56, 064
Deposits of savings banks having no capital	96, 283, 057	374, 462	94, 880, 672	364, 334
Deposits of banks and bankers	483, 458, 242	2, 572, 165	475, 790, 064	2, 476, 240
Total	783, 893, 157	3, 988, 751	774, 077, 269	3, 824, 299

3.—*Statement of average capital and deposits of savings banks, and the capital of bankers, and banks other than national banks, invested in United States bonds, compiled from returns of said banks and bankers, for the years ended May* 31, 1876 *and* 1877.

	1876.	1877.
Capital of savings banks	$590, 135	$362, 095
Capital of banks and bankers	25, 574, 003	33, 027, 436
Deposits of savings banks	95, 245, 863	102, 859, 674
Total	121, 410, 001	136, 249, 205

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1877.

SUITS COMMENCED.

Number of criminal actions	4, 948
Number of civil actions *in personam*	680
Number of actions *in rem*	200
Whole number commenced	5, 828

SUITS DECIDED IN FAVOR OF THE UNITED STATES.

Number of criminal actions	2, 630
Number of civil actions *in personam*	562
Number of actions *in rem*	135
Whole number of suits decided in favor of the United States	3, 327

SUITS DECIDED AGAINST THE UNITED STATES.

Number of criminal actions	543
Number of civil actions *in personam*	34
Number of actions *in rem*	28
Whole number of suits decided against the United States	605

SUITS SETTLED OR DISMISSED.

Number of criminal actions	2, 711
Number of civil actions *in personam*	258
Number of actions *in rem*	77
Whole number of suits settled or dismissed	3, 046

SUITS PENDING JULY 1, 1877.

Number of criminal actions	4, 637
Number of civil actions *in personam*	1, 134
Number of actions *in rem*	314
Whole number of suits pending July 1, 1877	6, 085

Amount of judgments recovered by the United States in criminal actions	$227,411 11
Amount of judgments recovered by the United States in civil actions *in personam*	890,562 00
Amount collected on judgments and paid into court in criminal actions	77,885 09
Amount collected on judgments and paid into court in civil actions *in personam*	200,976 18
Amount collected on judgments and paid into court in actions *in rem* or proceeds of forfeiture	141,608 63

REWARDS.

Number of claims for rewards offered by the Commissioner of Internal Revenue allowed and recommended for payment during the fiscal year ended June 30, 1877	237
Amount allowed upon same	$49,524 84
Amount of collections upon which said claims were based	529,830 30

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal revenue law during the fiscal year ended June 30, 1877, were as follows:

312,647 gallons of distilled spirits, valued at	$314,251 08
54 barrels of fermented liquors, valued at	202 50
86,690¼ pounds of tobacco, valued at	28,394 53
1,014,817 cigars, valued at	13,347 89
Miscellaneous property, valued at	665,924 50
Total value of seizures	1,022,120 50

STATEMENT OF REAL ESTATE ACQUIRED BY THE UNITED STATES UNDER THE INTERNAL REVENUE LAWS REMAINING UNSOLD NOVEMBER 1, 1877.

Alabama.—One lot and two-story brick house; "Deposit Saving Association;" one lot and house, Hickory Flat, Chambers County; two distilleries, with their appurtenances; one copper still and fixtures, Brookville, Coosa County; one mill, Talladega County; cotton and other machinery. The appurtenances are 1,000 acres of land. Fayette County, 2,471⅝ acres of land.

Arkansas.—Two hundred acres of land.

California.—Three lots with improvements in Marysville, Cal.; bonded, awaiting result of trial of cause in United States district court, San Francisco.

Georgia.—Twelve lots; two brick store-houses; one frame house; one-third interest in tobacco factory, including machinery, Atlanta; Rockland distillery; 1,514 acres of land.

Illinois.—Brick alcohol warehouse; building and appurtenances; distillery, No. 80 Pearson street, Chicago; building and two boilers; Loda distillery premises; elevator, fixtures, and adjoining buildings; buildings and appurtenances; ninety-seven lots; 3,862¼ acres of land; the residence and other buildings on the "W. M. Springer tract."

Kentucky.—Three distilleries and other buildings; two mills; five lots; 1,630 acres of land.

Louisiana.—Dwelling-house and improvements; four lots; 2,770 acres of land.

Michigan.—One hundred and ninety-seven acres of land.

Mississippi.—Eleven lots; 148½ acres of land.

Missouri.—Two-story brick building and outhouses; all of the houses on seventeen lots in Saint Louis; seventy-five lots; 1,480 acres of land.

Nebraska.—Distillery, buildings, all stills, vessels, fixtures, and tools; 6 lots; 12¾ acres of land.

New York.—Lot 507 West Twenty-ninth street; house and lot northeast corner Third avenue and One hundred and sixth street; distillery 533 West Forty-first street; lot 504 West Forty-third street; distillery, Spring Valley, N. Y.

Oregon.—Three hundred and thirty acres of land.

North Carolina.—One dwelling-house; one mill; one storehouse; seven lots; 11,047 acres of land.

South Carolina.—Five hundred and five acres of land.

Tennessee.—One lot in city of Memphis; one frame house; distillery; distillery complete; two dwellings; one brick store; two houses; one livery-stable and house; two houses; thirty-five lots; 5,705½ acres of land.

Texas.—Two lots; 374¾ acres of land.

Utah.—Twenty-five acres of land.

Vermont.—Five acres of land.

Virginia.—Mansion-house, barn, tannery, tobacco-factory and distillery, all on one plantation; three distilleries; two warehouses; 1,389½ acres of land.

West Virginia.—Fifteen hundred acres of land.

Approximate value of all of said property, $500,000. The custody of this property is by law entrusted to this office, and its sale at public vendue may be authorized by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. In my opinion it is desirable that this property should be disposed of at the earliest day practicable. With a view of securing that end, I sometime since caused a large portion of said lands to be examined, and offers of purchase solicited. These services cost about $100, which I proposed should be paid out of the miscellaneous appropriation for this bureau, but the honorable First Comptroller of the Treasury decided that the account could not be paid out of that appropriation, or out of any other appropriation for the internal revenue service. As expenses must necessarily be incurred, from time to time, in the management and sale of property acquired by the United States under the internal revenue laws, I respectfully recommend that an appropriation of $6,000 be made to cover such expenses, and to defray the expenses already incurred, the payment of which has been suspended for want of funds applicable to that purpose

STATEMENT OF TAXES COLLECTED FROM RAILROAD CORPORATIONS, AND OF TAXES REPORTED FOR COLLECTION OR SUIT.

Taxes collected during fiscal year ended June 30, 1877:

Number of corporations	12
Amount collected	$57,538 71

Taxes collected since June 30, 1877:

Number of corporations	10
Amount collected	$56,374 42

Amount of taxes reported to collectors during fiscal year ended June 30, 1877, for collection or suit, not yet paid:

Number of corporations	23
Amount reported	$611,663 26

Amount of taxes reported to collectors since June 30, 1877, for collection or suit, not yet paid:

Number of corporations	21
Amount reported	$320,248 06

COMPROMISES.

The following table shows the number of offers in compromise, the number of cases compromised, the amount of tax accepted, and the amount of penalties imposed under section 3229, Revised Statutes, for each month during the fiscal year ended June 30, 1877:

Received.	Accepted.	Months.	Tax.	Assessed penalty.	Specific penalty.	Total amounts for each month.
63	58	July	$366 66	$168 95	$1,599 50	$2,135 11
70	48	August	458 36	68 74	2,584 25	3,111 35
55	42	September	799 55	197 50	2,025 75	3,022 80
65	17	October	15,997 89	37 50	363 75	16,399 14
38	59	November	510 70	77 92	1,349 17	1,937 79
48	30	December	109 90	37 50	2,905 00	3,052 40
82	34	January	11,327 50	125 00	902 50	12,355 00
60	43	February	5,096 60	8 75	18,572 83	23,678 18
65	90	March	11,553 67	457 93	1,981 77	13,993 37
65	59	April	1,357 29	16 67	2,529 50	3,903 46
61	52	May	13,796 37	.....	5,643 44	19,439 81
74	54	June	457 72	14 58	3,457 32	3,929 62
746	586		61,832 21	1,211 04	43,914 78	106,958 03

Through the courtesy of the honorable Solicitor of the Treasury, I am enabled to make the following statement of the action taken in his office during the last fiscal year upon cases there considered relating to internal revenue:

Action taken.	Number.	Amount.
Offers in compromise accepted	15	$58,006 00
Offers in compromise rejected	73	120,581 95
Offers in compromise pending July 1, 1877	19	25,453 80
Judgments recovered against collectors and their sureties	6	52,860 84

ASSESSMENTS.

The following table gives the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1876, and June 30, 1877, respectively, showing the increase or decrease on each article or occupation:

Article or occupation.	Fiscal year ended—		Increase.	Decrease.
	June 30, 1876.	June 30, 1877.		
Tax on deficiencies in the production of distilled spirits	$71,577 75	$77,867 55	$6,289 80	.....
Tax on excess of materials used in the production of distilled spirits	22,203 73	58,473 86	36,270 13	.....
Tax on deposits, capital, and circulation of banks and bankers	3,970,683 23	3,877,246 23	.....	$93,437 00
Distilled spirits seized or fraudulently removed	1,963,231 51	255,931 71	.....	1,707,299 80
Fermented liquors removed from brewery unstamped	96,329 93	2,577 50	.....	93,752 43
Tobacco, snuff, and cigars removed from factory unstamped	104,802 98	419,308 77	314,505 79	.....
Proprietary articles removed from manufactory unstamped	9,811 07	916 73	.....	8,894 34
Assessed penalties	116,387 12	109,259 35	.....	7,127 77
Legacies and successions	110,927 52	49,747 61	.....	61,179 91
Unassessed and unassessable penalties, interest, taxes previously abated, conscience-money, and deficiencies in bonded accounts which have been collected; also, fines, penalties, and forfeitures paid to collector by order of court or by order of Secretary, and amount of penalties and interest received for validating unstamped instruments, (Form 58)	421,475 21	478,653 03	57,177 82	.....
Special taxes, (licenses)	85,804 31	104,133 89	18,329 58	.....
Tax on income and dividends	217,524 98	52,318 50	.....	165,206 48
Total	7,190,759 34	5,486,434 73	.....	1,704,324 61

The above statement shows a falling off in the total amounts assessed in the year 1877 of $1,704,324.61 from the amount assessed in the previous year, an amount almost equal to the decrease of assessments on the single article of distilled spirits seized or fraudulently removed, on which there was assessed in 1877 $1,707,299.80 less than in 1876; in which year very large assessments were made on account of the stupendous frauds committed by distillers in various parts of the country and discovered in the latter part of the year 1875.

The tax on deposits, capital, and circulation of banks, &c., in the fiscal year ended June 30, 1877, was $93,437 less than in the previous year, a decrease which must be accounted for by the general depression of business prevailing in the past year, and to which many banks, and particularly savings institutions, were compelled to succumb. It should, however, be remembered that the amount reported in 1876 showed an

unusual increase—$211,852.41—of the tax on the current banking business of that year over previous years.

By the act approved May 13, 1876, section 3337 of the Revised Statutes of the United States was so construed that nothing contained therein should authorize an assessment upon the quantity of materials used in producing, or purchased for the purpose of producing, fermented or malt liquors. Most of the amounts reported in 1876 as assessed on fermented liquors removed from brewery unstamped were made under the rule adopted July 15, 1874, that one barrel of beer should be produced from every two and one-half bushels of malt, or its equivalent, which rule was abolished by the act above cited. The deficiency of $93,752.43 in the assessment on said article at the close of the fiscal year ended June 30, 1877, is therefore explained.

The tax assessed on proprietary articles removed from manufactory unstamped will probably always remain small; but the apparent decrease of $8,894.34 reported this year from the amount assessed in the previous year is partly accounted for by the fact that the amount assessed on proprietary articles in 1876 included items amounting to $7,196.97 which were assessed for gas manufactured in 1862 and subsequently, and should have been assessed in previous years.

As the taxes on legacies and successions and on income and dividends were abolished, and as assessments thereon are only made for transactions which had their origin prior to the 1st day of October, 1870, and under the saving clause of the repealing acts, the amount so assessed must of necessity grow less every year; hence the decrease on legacies and successions of $61,179.91, and on income and dividends of $165,206.48.

The amount assessed on tobacco, snuff, and cigars, removed from factory unstamped, shows the large increase of $314,505.79 over the amount assessed in the previous year, the amount so assessed in 1877 being about four times the amount assessed in 1876, to wit, $419,308.77.

It is true, that assessments equaling in amount this excess were made against certain manufacturers in Virginia and North Carolina on tobacco alleged to have been fraudulently removed nearly fifteen months prior to the date of assessments, and that additional evidence was subsequently filed, upon which an abatement of a large part of the assessments was made. Nevertheless, even after making these deductions, the value of the safeguards provided by law, other than that of affixing the stamp, is demonstrated by the figures above given.

The system of examination into the accounts of every manufacturer in the United States, resulting in these assessments, is adopted not so much for the purpose of creating a new source of revenue, as for the purpose of securing the payment of the tax by compelling the manufacturer to affix the stamp.

The increase of $57,177.82 in the amount assessed on Form 58 is occasioned by large amounts which were paid to collectors by order of court, as fines and penalties recovered in suits brought in consequence of the whisky frauds of 1875.

The amount of penalties incurred by delay or neglect in rendering returns required of tax payers and assessed during the year was $109,259.35. These assessments were made principally against special-tax payers. When it is considered that the number of persons and firms who paid special tax during the last special-tax year was 515,357, and that the amount of special taxes paid was $6,901,933.08, it is evident that collectors of internal revenue and their assistants have generally exercised due diligence in securing returns, and that the tax-payers have

been quite uniformly prompt in rendering them. The amount of penalties assessed during the past year was less by $7,127.77 than that assessed during the year 1876. This fact, taken in connection with the fact that the amount of special taxes collected in 1877 was greater by $18,329.58 than that collected in 1876, indicates a slight increase in the promptness with which the returns are rendered.

COURTESIES TO FOREIGN WAR VESSELS.

Under the provisions of section 2982 of the Revised Statutes of the United States, the privilege of purchasing supplies from the public warehouses, duty free, is extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privilege toward vessels of war of the United States in its ports. I recommend that the above privilege be extended so as to include all articles liable to tax under internal revenue laws.

EXPORTATION OF MALT LIQUORS.

During the past few months a considerable foreign demand has sprung up for bottled malt liquors. A regulation has been issued, with your approval, providing for a drawback of the tax on malt liquors exported in bottles.

MATCHES.

It has been found that in some portions of the country match manufacturers have put up matches in boxes containing so great a number as to facilitate frauds upon the revenue by the reuse of stamped boxes. I respectfully recommend that a law be passed limiting the number of matches to be contained in a single box to five hundred.

PERFUMERY.

The manufacture of perfumery for exportation is a large and growing interest. About twenty-five hundred barrels of alcohol are annually used in this business, all of which are imported and withdrawn without the payment of the duty, and used in the manufacture of perfumeries in bonded manufactories, and finally exported free of tax or duty. Under existing laws American alcohol cannot be used in this business without the payment of the tax, and there is no provision of law authorizing a drawback upon the exportation of goods so manufactured. I see no reason for this discrimination against American distillers. I therefore respectfully recommend that an act be passed authorizing the withdrawal of alcohol without the payment of the tax to be used by manufacturing perfumers in the production of goods for export, under such restrictions as to prevent fraud and protect the rights of the government.

PROPOSED RELIEF FROM TAXATION.

The subjects of relieving banks and bankers from the payment of the taxes now imposed by law upon their capital and deposits, of relieving bank checks from the impost of two cents each now placed upon them, and also of taking off the tax from matches have received a considerable

share of public attention. These taxes realized $8,695,908 for the past fiscal year, apportioned as follows:

Amount of tax collected from capital and deposits of banks for year ended May 31, 1877		$3,824,299
Value of stamps imprinted on checks	$1,277,776	
Value of adhesive stamps sold for checks	611,558	
		1,889,334
Amount of tax collected from matches		2,982,275

If the financial interests of the government would warrant so great a reduction in its revenues, it seems to me that in selecting objects to be relieved from taxation these would commend themselves strongly to the law-making power. If, however, in view of the falling off of the receipts from customs it is deemed inexpedient to reduce the revenues by so large an amount, it occurs to me that if any reduction be made from the above sources, the law taxing matches could with very great propriety be repealed. This tax is levied upon an article that enters into universal consumption, and more than doubles the cost of the article taxed in the hands of the manufacturers. It will be seen by the tables heretofore given, that the taxable capital and deposits of banks and bankers are $774,077,269, and that the tax is one-half of one per cent. on that amount. I apprehend that no object could be selected for taxation that could more easily bear the burdens imposed upon it than the capital and deposits of banks and bankers. The tax of $1,889,334 realized from stamps upon checks is collected at very inconsiderable cost to the government, and as it is realized from nearly ninety-four and a half millions of transactions it is not burdensome to those who pay it.

RATE OF TAXATION ON SPIRITS AND TOBACCO.

I have given considerable attention to the question of changing the rate of taxation on spirits and tobacco, and have come to the conclusion that the interests of the government and of the manufacturers and dealers will be subserved by allowing the rates of taxation to remain undisturbed. Any proposition in Congress to change the rate of taxation operates as a disturbing element in the due course of business of distillers and manufacturers, and I think I am stating the sentiments of the great majority of persons who are interested in the production of such taxable articles when I say that they prefer that the rate of taxation shall not be disturbed. The business of the country has adjusted itself to the changes made by the act of March 3, 1875, and I think it would be a serious embarrassment to the interests involved to either change the rate of taxation or even to make a serious effort to do so in Congress. In this connection I will state, in my opinion it would be a great mistake to relieve from taxation brandy produced from apples, peaches, or grapes. From the 1st of January to the 30th September of this year the sum of $854,710.95 has been collected from these sources, and it is probable that by the time the fruit-brandy season is over this sum will be augmented to $1,250,000. The fact that so large a sum would be subtracted from the current receipts by such legislation would seem to be sufficient reason why an act of the kind should not be passed, but I am satisfied that this sum does not represent the true amount that would be lost to the government by such an act. If fruit-brandies could legally be placed upon the market free of tax, the production of such spirits would, in my opinion, be increased from 1,390,000 gallons to 20,000,000 gallons

per annum, and at great advantage be brought into competition with spirits produced from grain, which would very seriously impair the production of such spirits, and necessarily reduce the amount of taxes derived from that source. With such a crop of fruit as has been produced during the present season, in the absence of a tax upon fruit-brandies, I should expect to see the tax upon distilled spirits fall off at least ten or twelve millions of dollars. Besides, wherever illicit spirits could be produced from grain, large quantities would be thrown upon the market in the shape of a spurious article of fruit-brandy, with the expectation of avoiding the tax.

The law and regulations now in force in respect to the production of fruit-brandy and the payment of the tax thereon are sufficiently liberal to enable persons who wish honestly to pursue the business of producing the same to do so without serious embarrassment. I would, therefore, recommend that no change be made in the law in respect to the tax upon fruit-brandy.

SUPPRESSION OF FRAUDS UPON THE REVENUE.

I desire to call your special attention to the fact that for a number of years the illicit manufacture and sale of spirits and tobacco have been carried on very extensively in portions of the following-named districts: First and second Alabama; third Arkansas; second and third Georgia; second, fifth, eighth, and ninth Kentucky; fourth Maryland; second Missouri; twenty-third Pennsylvania; fourth, fifth, and sixth North Carolina; second, fifth, and eighth Tennessee; third Texas; second, fourth, fifth, and sixth Virginia; and first and second West Virginia.

The extent of these frauds would startle belief. I can safely say that during the past year not less than three thousand illicit stills have been operated in the districts named. These stills are of a producing capacity of from ten to fifty gallons per day. They are usually located at inaccessible points in the mountains, away from the ordinary lines of travel, and are generally owned by unlettered men of desperate character, armed and ready to resist the officers of the law. When occasion requires, they come together in companies of from ten to fifty persons, gun in hand, to drive the officers out of the country. They resist as long as resistance is possible, and when their stills are seized and they themselves are arrested, they plead ignorance and poverty, and at once crave the pardon of the government.

The illicit tobacco manufacturers are of a different class. They are usually educated and intelligent men of property. The most extensive frauds brought to light in this branch of business were perpetrated in the fifth district of North Carolina, where, in the spring of 1877, fourteen factories were seized and twenty-three persons arrested. Careful estimates place the amount of tax out of which the government is annually defrauded by the illicit manufacture and sale of spirits and tobacco at not less than $2,000,000. These frauds had become so open and notorious, and were of such an extensive character, that I became satisfied extraordinary measures would be required to break them up. Collectors were enjoined to observe increased vigilance and were each authorized to employ from five to ten additional deputies, and were directed to thoroughly police their respective districts and seize all illicit distilleries and tobacco factories. Experienced revenue agents of perseverance and courage were assigned to duty to co-operate with the collectors. United States marshals were called upon to co-operate with the collectors and to arrest all persons known to have violated the laws,

and district attorneys were enjoined to prosecute all offenders. In certain portions of the country many citizens, not guilty of violating the law themselves, were in strong sympathy with those who did violate it, and the officers in many instances found themselves unsupported in the execution of the laws by a healthy state of public opinion. The distillers—ever ready to forcibly resist the officers—were, I have no doubt, at times treated with considerable harshness. This occasioned much indignation on the part of those who sympathized with the law-breakers, and the officers were repeatedly threatened with prosecution under State laws.

In North Carolina, after the arrest of a number of illicit distillers and tobacco manufacturers, some fifty or more warrants were issued by trial-justices for the arrest of internal revenue officers and revenue agents for alleged violations of State laws, and a number of indictments were preferred against them in the State courts. These proceedings were designed to intimidate the United States officers from further operations against violators of the law, and from appearing as witnesses against those charged with the illicit manufacture and sale of spirits and tobacco, and if they had proved successful, would have effectually prevented the prosecution of the violators of the internal revenue laws. The offenses charged against the government officials having been committed, if at all, under color of their offices, applications were made for the transfer of the cases to the United States courts. One of the State judges held that such cases could be so transferred, while another judge held that they could not be so transferred, from which latter decision an appeal was taken to the supreme court of the State. Upon an able presentation of the case by the assistant United States district attorney, the supreme court held that such cases were properly transferable to the United States circuit court.

The rendition of this decision greatly discouraged those who had leagued together for the prosecution of the officers of internal revenue, and virtually ended this determined effort to prevent the enforcement of the internal revenue laws in the State of North Carolina. At the October term of the United States court held at Greensboro', fourteen of the illicit manufacturers of tobacco entered pleas of guilty to indictments preferred against them, and proceedings for the forfeiture of their factories are still pending in the courts.

I understand that the principal grounds upon which prosecutions of internal revenue officers under State laws were based were that some persons caught in the act of running illicit stills had been arrested without warrant. That there may be no misunderstanding in future of the right of a marshal to make such arrests, I respectfully recommend that a law be passed expressly providing that where a person is caught in the act of operating an illicit still, he may be arrested without warrant and forthwith taken before a proper tribunal for examination.

The following table will show the seizures of stills and tobacco factories and the arrests of persons accused of violating the internal revenue laws for the period therein stated, together with the number of officers killed and wounded in the performance of their duties:

Statement of illicit distilleries seized, arrests made, and officers killed or wounded in the execution of their duty.

DISTRICTS.	Tobacco factories seized during fiscal year.	Stills seized.			Persons arrested.			Officers killed and wounded.	
		During fiscal year.	Since June 30.	Total.	During fiscal year.	Since June 30.	Total.	Officers killed.	Wounded.
Second Alabama		52	75	127	70	2	72		
Arkansas		8	6	14	1	6	7		
First California		2	1	3					
Second Connecticut		1		1					
Second Georgia		92	11	103	800		800	*1	
Third Georgia		5		5					
First Illinois		2	1	3		1	1		
Third Illinois			1	1		1	1		
Thirteenth Illinois			1	1					
First Indiana		1		1					
Fourth Indiana		4		4	3		3		
Tenth Indiana	1	4	1	5	7		7		
Second Kentucky			7	7		33	33		
Fifth Kentucky		10	5	15	7	27	34		
Eighth Kentucky		6	5	11	3	5	8		
Ninth Kentucky			2	2		12	12		
Louisiana		1		1					
Maine						1	1		
Third Maryland			1	1		2	2		
Third Massachusetts			1	1		2	2		
Mississippi		15		15					
First Missouri		1		1	1		1		
Second Missouri	2	31		31	53	4	57		
Fourth Missouri		3		3	3		3		
Fifth Missouri	1	4		4	4		4		
First New Jersey		2	1	3	1	1	2		
Third New Jersey		6	1	7	1		1		
Fifth New Jersey		3		3	5		5		
First New York		13	3	16	8	2	10		1
Second New York		2		2	3		3		
Third New York		9	1	10	3		3		
Fourth New York		2		2	7		7		
Twelfth New York		1		1	1		1		
Thirty-second New York	1								
Fourth North Carolina	1	5	1	6	2		2		
Fifth North Carolina	14	48	1	49	15		15		
Sixth North Carolina		122	4	126	43		43		3 1
First Ohio		4	3	7	10	1	11		
Tenth Ohio		1		1					
Fifteenth Ohio		1		1					
First Pennsylvania			2	2		2	2		
Twelfth Pennsylvania		1		1					
Twenty-second Pennsylvania		2		2	5		5		
South Carolina		58	3	61	66	3	69	2	
Second Tennessee		15	12	27	10	12	22	1 guide	
Fifth Tennessee	1	11	13	14	14	2	16	1 guide	
Eighth Tennessee		6	44	50	1	3	4		
Third Texas		3	2	5	2	1	3		
Fourth Texas		1		1					
Second Vermont			1	1					
Third Virginia		1	1	2					
Fifth Virginia		16	20	36	23	34	57	1 guide	
Sixth Virginia		1		1					
First West Virginia		20	12	32	1		1		1
Second West Virginia		2	6	8	1	3	4		
Sixth Wisconsin			1	1		1	1		
Total	21	598	146	744	1,174	161	1,335	6	6

Total stills seized or destroyed	744
Total persons arrested	1,335

* Lieut. McIntyre, U. S. A.

Two serious obstacles to the enforcement of the internal revenue laws have been: First, the insufficiency of the appropriation for the employment of an adequate number of deputy collectors in the districts where frauds in the manufacture and sale of spirits and tobacco have mostly

prevailed; and, secondly, the want of funds in the Department of Justice to pay the necessary expenses in the prosecution of violators of the law.

The spirit of forcible resistance to law seems to accompany the illicit manufacture of whisky at all times and in all countries, and can only be broken and overborne by the earnest and courageous endeavor of the officers of the law, strongly supported by the courts. At this time not only are the United States defrauded of its revenues and its officers openly resisted, but when arrests are made it often occurs that prisoners are rescued by mob violence,and officers and witnesses are often at night dragged from their homes and cruelly beaten, or waylaid and assassinated. In my judgment this great evil, namely, the illicit manufacture of whisky, should be extirpated, and its accompanying lawless spirit subdued. To that end I earnestly recommend that suitable appropriations be made to strengthen the hands of collectors and marshals throughout the infected districts, to enable them to make seizures and arrests. Then, if the courts will inflict upon the ringleaders punishment commensurate with their offenses, the time is not distant when officers of the law will be safe in their persons in all parts of the country, and well-meaning citizens will rejoice at the suppression of an occupation that demoralizes all who have any connection with it, and which fills the country with outlawry and crime.

I am glad to be able to report that I perceive a better state of public opinion in respect to the enforcement of the internal revenue laws throughout some of the districts enumerated. I take pleasure in recording the fact that in Lee County, Virginia, Henry County, Tennessee, and Cleburne County, Alabama, public meetings of prominent citizens have been held in the interest of law and order, where violations of the revenue laws of the United States were condemned, and a determined spirit was manifested to aid the constituted authorities in the suppression of frauds and the enforcement of the laws. It is to be hoped that good citizens everywhere will recognize the fact that it is essential to good government that all laws, both State and national, shall be strictly observed and enforced, and that respect for laws in general is weakened whenever any law can be disregarded or resisted with impunity.

It is proper to state that with the great majority of large distillers, brewers, and manufacturers of tobacco throughout the country, a commendable disposition to observe the laws and regulations thrown around their respective occupations has been manifested, and in the main they have conducted their operations with a degree of integrity and fairness that merits acknowledgement. I am satisfied that at this time there are no extensive combinations among these classes of manufacturers to defraud the government of its revenues.

REVENUE AGENTS.

I had the honor some time since of recommending an appropriation for the employment of ten additional revenue agents for the balance of the present fiscal year, and I now renew said recommendation. I also earnestly recommend that a suitable appropriation be made for thirty-five revenue agents for the fiscal year ending June 30, 1879. The present *corps* of revenue agents is, in the main, composed of men of ability, who have had great experience in the internal revenue service. Twenty-five revenue agents have been employed during the past fiscal year at an aggregate cost for salaries of $58,683, and for expenses, $27,304.

One agent has been assigned to duty in this office as chief of the Division of Revenue Agents. Seventeen agents have been in charge of districts, and seven assigned to general duty. Of the latter number, three have been employed in the examination of collectors' offices and accounts, two in making special investigations for discovering frauds, one has been engaged most of the time assisting United States attorneys in looking up evidence in cases now pending in the courts and in preparing them for trial, and one wholly occupied in the examination of the books of railroad companies for the purpose of ascertaining the amount of taxes due from corporations. On several occasions agents permanently assigned have been detailed to make special examination of distilleries out of their districts. I desire to bear testimony to the faithful and efficient manner in which the agents have generally performed their duties, and to the valuable services rendered by them. The following is a summary of the result of their work for the last fiscal year:

Number of persons arrested for violation of internal revenue laws upon their information	898
Value of property seized upon their information	$196,792
Number of illicit stills seized upon their information	336
Amount of unpaid taxes reported for assessment by revenue agents, (exclusive of taxes from railroad corporations)	$97,087
Number of persons arrested for violation of law upon their information since the commencement of the present fiscal year	106
Value of property seized upon their information	$26,460
Number of illicit stills seized upon their information	9
Amount of unpaid taxes assessed	$16,569

In addition to this they have made frequent examinations of distilleries, breweries, tobacco and cigar factories, and exercised a general *surveillance* in their respective districts for the prevention of fraud and the enforcement of internal revenue laws and the collection of taxes. In several of the Southern States the agents have been very active and successful in their efforts to suppress the illicit manufacture and sale of spirits and tobacco, and in this work they have been exposed to much danger and hardships.

The appropriation for detecting and bringing to punishment persons guilty of violations of internal revenue law, as provided in section 3463, for the last fiscal year was $60,000. Of this appropriation, $36,682 was expended by revenue agents in discovering frauds and securing the arrest of offenders. Much the larger proportion of this amount was used for the suppression of the illicit manufacture and sale of spirits and tobacco in the Southern States.

Of the above-named appropriation, $3,108 has been allowed to collectors for the purpose of obtaining information as to the locality of illicit distilleries and the employment of guides to the same.

I have found that the number of revenue agents as now fixed by law is inadequate to the proper performance of the duties that naturally devolve upon them, and, in my opinion, the interests of the public service will be materially subserved by permanently increasing the force of revenue agents to thirty-five.

COLLECTION DISTRICTS.

In accordance with the provisions of section 1 of the legislative appropriation act, approved March 3, 1877, the number of collection districts was reduced by consolidation to 126. It is proper to remark that the rule generally observed in making consolidations was to maintain intact the districts with the largest collections, and so it will appear that

in the States where the least amount of revenue is collected the smallest number of districts is found. Said collection districts are distributed as follows:

Alabama	2	Missouri	5
Arizona	1	Montana	1
Arkansas	1	Nebraska	1
California	2	Nevada	1
Colorado	1	New Hampshire	1
Connecticut	2	New Jersey	3
Dakota	1	New Mexico	1
Delaware	1	New York	12
Florida	1	North Carolina	4
Georgia	2	Ohio	9
Idaho	1	Oregon	1
Illinois	8	Pennsylvania	0
Indiana	6	Rhode Island	1
Iowa	4	South Carolina	1
Kansas	1	Tennessee	3
Kentucky	6	Texas	3
Louisiana	1	Utah	1
Maine	1	Vermont	1
Maryland	2	Virginia	5
Massachusetts	3	Washington	1
Michigan	4	West Virginia	2
Minnesota	2	Wisconsin	4
Mississippi	1	Wyoming	1

SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ended June 30, 1877, were based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections vary from the amounts estimated, the salaries will be readjusted at the end of the fiscal year:

Fo · 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
775,000 to 850,000— 75,000	4,125
850,000 to 925,000— 75,000	4,250
925,000 to 1,000,000— 75,000	4,375
1,000,000 and upward	4,500

FURNISHING COLLECTORS' OFFICES.

Attention is called to the fact that allowances made to collectors have never included pay for furnishing their offices. With very few exceptions the furniture used by collectors in rented buildings has been paid for by themselves. It would seem probable that the interests of the government for a number of years will require the continuance of in-

ternal revenue taxes; and I see no reason why collectors of internal revenue should not be put upon as favorable a footing in regard to furniture in their offices as collectors of customs. I respectfully recommend that a suitable appropriation be made for furnishing collectors' offices.

ENGRAVING AND ISSUE OF STAMPS.

In compliance with instructions received from you, in conformity with the provisions of the legislative appropriation act, approved March 3, 1877, the printing of all internal revenue stamps, except adhesive and proprietary stamps, stamps on checks, and the stamps on tin-foil tobacco-wrappers, has been transferred to the Bureau of Engraving and Printing of the Treasury Department. The stock of stamps printed and in the hands of the bank note companies of New York was, during the months of September and October last, brought from the city of New York to the Treasury Department in Washington, from which place they are now issued to collectors. Advertisement has recently been made for proposals for paper to be used in printing internal revenue stamps, and it is believed a large saving will be effected in the cost of paper. I estimate that, with the reduced cost of printing stamps by the Bureau of Engraving and Printing and the probable reduction in the price of paper, a saving of over sixty-eight thousand dollars per annum will be effected in the cost of internal revenue stamps.

The following statement shows the number, description, and value of stamps issued for use for the fiscal year ended June 30, 1877:

Description.	Number.	Value.
Stamps for distilled spirits	5, 107, 050	$66, 623, 535 00
Stamps for tobacco	226, 507, 160	39, 950, 804 59
Stamps for fermented liquors	32, 076, 280	9, 750, 812 50
Stamps for special taxes	659, 840	9, 675, 450 00
Stamps for documents and proprietary articles	473, 256, 956	6, 497, 717 38
Total	737, 607, 286	126, 501, 319 47

Since the passage of the act approved August 15, 1876, revenue stamps have been transmitted to collectors by registered mail. The service has been performed with entire satisfaction, and up to this time without loss, and I know of no reason why it should not be continued. Under the act of March 3, 1877, the use of postage stamps for prepaying this character of mail matter was abolished. The act, however, by the construction of the Post Office Department, has been limited to the transmission of internal revenue stamps to collectors; the registered mail-stamp of ten cents on all packages, and postage stamps to prepay packages passing between collectors and their deputies being still required, I respectfully recommend the enlargement of said act so as to abolish the use of postage stamps altogether for the performance of this service.

REORGANIZATION AND INCREASE OF FORCE.

In consequence of the transfer of the business of handling stamps from New York to this bureau, it has become necessary to increase the force so as to properly transact the business incident to receiving, caring for, and distributing stamps to collectors. I call attention to the statement in my last annual report, at page xxiii, in regard to the employment of persons in this capacity, and their payment out of the appropriation "for dies, paper, and stamps." The force now employed in this office,

and paid out of the appropriation for "dies, paper, and stamps," is as follows:

One chief, in charge of receipt and issue of internal revenue stamps, at	$1,800
One bookkeeper, at	1,200
Ten counters, at	900
Five persons engaged on stub-books	900
One chief packer and shipping clerk, at	900
One assistant packer and shipping clerk, at	720
Five laborers, at	720

The above force includes the nine persons shown in my last report to have been employed, and five of said persons are still engaged upon the work of examining the stub-books returned by collectors, so as to verify their accounts. The business of the office is such that the services of these persons cannot be dispensed with, but in my opinion they should be provided for by increasing the regular force of the office. At this time there are six persons engaged in the city of New York upon the work of superintending the manufacture and distribution of the stamps still produced in that city. These persons are also paid from the appropriation for "dies, paper, and stamps," but the Graphic Company, which has the contract for imprinting check stamps, reimburses monthly under its agreement the salary of three of these persons.

In compliance with an act of Congress approved August 15, 1876, the number of officers, clerks, and employés in this bureau was reduced fifty-four, leaving the office force and salaries as follows:

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 stenographer, at	1,800
Twenty-five clerks, class four	
Thirty clerks, class three	
Forty clerks, class two	
Eighteen clerks, class one	
Fifty clerks, at	900
Four messengers	
Ten laborers	

An aggregate of one hundred and eighty-seven persons.

I have estimated for the next fiscal year for one hundred and eighty-seven persons, as in the above table, but in a letter addressed to you of date, October 22, 1877, I had the honor of recommending that Congress should increase the appropriations of last year so as to conform to the following table:

One Commissioner, at	$6,000
One deputy commissioner, at	3,500
Seven heads of division, at	2,500
One stenographer, at	1,800
Twenty-five clerks, class four	
Thirty clerks, class three	
Forty clerks, class two	
Twenty-eight clerks, class one	
Fifty clerks at	900
Five messengers	
Fifteen laborers	

An aggregate of 203, being an increase numerically of 16 persons, as well as an increase of the salaries of the deputy commissioner and five heads of division. An increase in the salary of the deputy commissioner and of the five heads of division is recommended for the following reasons: The law creating the office of deputy commissioner fixed his salary at $3,500. The duties of the office are of great importance, and

their faithful performance fully entitles the officer to that pay. The law creating the office of head of division states that there shall be seven heads of division in this bureau, who shall receive each a salary of $2,500. The appropriation for the year ending June 30, 1878, allowed two heads of division at a salary of $2,500 each, and five heads of division at a salary of $2,250 each. There is no just ground for this discrimination; the officers fully earn $2,500 each, and, in my judgment, should receive that amount. My reason for recommending an increase in the number of first-class clerks is that the force of this office has been found inadequate to the interests of the public service, it having become necessary from time to time during the past year to employ persons on special work connected with the detection of frauds upon the revenue, and to pay them out of the appropriation for the detection of frauds. Should this increase be authorized it will afford an opportunity of promoting a number of deserving persons now in the $900 class, and of transferring five persons to the regular roll who are now paid out of the appropriation for "dies, paper, and stamps."

I acknowledge with pleasure the efficiency and conscientious attention to duty manifested by the officers, clerks and employés of the bureau during the past year, and the valuable aid they have rendered me in endeavoring to carry out a just, vigorous, and economical administration of the internal revenue laws.

AMOUNTS COLLECTED AND COST OF COLLECTION.

It will be observed that the collections for the past fiscal year were $118,995,184. The accounts for making said collections have not yet been closed, but I am able to state that the expenses will not exceed the following amounts:

For salaries and expenses of collectors, which includes the pay of deputy collectors and clerks, house-rent, fuel, lights, and advertising	$1,865,523
For salaries and expenses of agents, surveyors, gaugers, storekeepers, and miscellaneous expenses	1,570,000
For dies, paper, and stamps	402,600
For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws	61,000
For salaries of Internal Revenue Bureau	272,372
Total	4,171,495

Being scarcely more than three and a half per cent. upon the whole amount collected.

When we consider the vast territory over which the internal revenue system extends, the large number of persons engaged in the manufacture and sale of taxable articles, and the amount of watchful care and *surveillance* necessary to be maintained for the purpose of collecting the taxes and preventing frauds, this exhibit must be regarded as exceedingly gratifying in respect to the small percentage the expenses bear to the amount collected. The collections for the months of July, August, September, and October of the present fiscal year amount to $38,520,551, making a grand total of $157,515,735 collected since the beginning of the last fiscal year; every item of this large amount has been properly accounted for. I had hoped to be able to report that no part of the public funds had been withheld from the Treasury during the period named. Two sums, however, have been misappropriated, to wit, $1,007.66 and $5,912.64, but for these amounts the sureties of the derelict officers are fully responsible; consequently the government will

sustain no loss. These figures attest the faithfulness and honesty of the officers to whom the collection of the internal revenues of the government has been intrusted, and I take pleasure in adding my testimony to the commendable *esprit de corps* which has generally marked their official conduct, and the willing disposition they have largely manifested to aid in the improvement of the public service.

TERM OF OFFICE.

I call your attention to the fact that the law creating the office of collector of internal revenue fixes no tenure to the office. In my opinion it is altogether desirable that the term of this office should be fixed at four years. It often occurs that when a collector has served for a longer period than four years, constant efforts are being made for his removal; and many officers, however well they may have discharged their duties, feel, after a four years service, uncertain as to the length of time they will be retained in office. Where an officer is appointed for a term of four years he has a right to expect that if he performs his duty diligently and faithfully he will not be disturbed until his term expires, and this feeling of security I regard as an important element in maintaining a good public service. From my limited observation in public life, I have come to the conclusion that when it can reasonably be done there should be a fixed tenure of all offices of the government. I have the honor to recommend that a law be passed fixing the tenure of office of all collectors of internal revenue hereafter appointed, at a term of four years.

CHANGES IN ADMINISTRATION.

Since my last report the following changes in administration have been made, to which I desire to call your attention:

1. By requiring gaugers to report the length and mean diameter of all packages of spirits gauged, errors in gauging can be more readily detected and corrected, and gaugers are induced to observe greater care in performing their work.

2. In the allowance of claims for abatement, refunding, drawback, or rewards for information, and in the consideration of applications for compromise, and of all contested questions as to claims of the government for taxes not assessed, and generally of all matters wherein testimony is required to be taken, a rule has been established that *ex-parte* affidavits or depositions shall not be considered except in very special cases. Before testimony is taken, the party desiring to use the same is required to give reasonable notice to this office, so as to enable the Commissioner to arrange for the cross-examination of the witnesses.

3. A circular has been issued, placing prohibitory restrictions upon the employment of officers in the same collection districts who are related to each other by blood or marriage. I am well convinced that the efficiency of the public service will be promoted by interesting a larger number of families throughout the country in the business of enforcing the internal revenue laws.

4. Provision has been made for a quarterly examination of the offices of collectors and of deputy collectors with a monetary responsibility, with a view of securing efficiency in all collectors' offices, and a strict accountability for all public funds. Four revenue agents, who are skillful accountants, have been assigned to this duty.

5. Provision has been made for a quarterly inspection of all the internal revenue officers throughout the country by districts. The scope of

the inspection is sufficiently broad to ascertain the character, capacity, and fidelity of all officers, and the condition of distilleries, breweries, rectifying establishments, tobacco and cigar factories, and all other establishments producing or dealing in taxable articles. Seventeen revenue agents are constantly employed upon this work. By a quarterly examination of collectors' offices and the inspection of the officers of each district, a more strict accountability of the public funds will be maintained, and the efficiency of the force greatly promoted. By this system such full information will be obtained of the standing and capacity of collectors and their subordinates as will readily enable the appointing power to weed out the incapable and inefficient, and to recognize, to the fullest extent, honest, capable, and faithful officers.

UNEXPENDED BALANCES.

Of the appropriations for the past fiscal year the following sums remain unexpended:

Salaries and expenses of collectors, say	$15,000
Dies, paper, and stamps, say	63,000
Total	78,000

DEFICIENCY ESTIMATES.

The allowances for the current fiscal year on account of salaries of collectors, &c., have been made with a view of not creating a deficiency. The appropriation, however, is inadequate for a proper enforcement of the internal revenue laws. I therefore recommend a deficiency appropriation of $40,000 on this account. The appropriation for salaries and expenses of agents and surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses, I am satisfied is entirely inadequate to the necessities of the service. The amount to be paid to gaugers and storekeepers is dependent upon the operations of the distilleries of the country; and the experience of past years warrants me in saying that the deficiency on this account for the current fiscal year will be $150,000. I recommend an appropriation of that amount. For salaries and expenses of ten additional revenue agents for the six months of the present fiscal year after December 31, 1877, I recommend an appropriation of $20,000.

ESTIMATES FOR THE FISCAL YEAR ENDING JUNE 30, 1879.

For salaries and expenses of collectors	$1,900,000
For salaries and expenses of thirty-five revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	1,640,000
For dies, paper, and stamps	410,000
For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, including payment for information and detection	100,000
For expenses of the custody and sale of real estate obtained under the internal revenue laws, including expenses already incurred on that account	6,000

SPECIAL RECOMMENDATIONS.

I recommend legislation upon the following points:

1. That a retail liquor dealer be authorized to close out his stock without incurring a wholesale liquor dealer's tax.

2. That a *bona fide* mortgagee of spirits should be authorized to sell and deliver the same under the mortgage to any person qualified to buy them without incurring a wholesale liquor dealer's tax, and the person so receiving the spirits, without reference to the amount, should not be liable to any penalty therefor.

3. Where the members of a firm who have paid a special tax for pursuing any business are changed by the withdrawal or admission of a partner, the new firm thus created should be allowed to pursue business upon giving notice of such change to the collector of their district without the payment of a new tax.

4. That a person caught in the act of manufacturing or selling illicit spirits may be arrested on view without warrant by a marshal or deputy marshal, and forthwith taken before a proper tribunal for examination.

5. That the existing law be so changed as to authorize the employment of thirty-five revenue agents.

ASSESSMENTS FOR EXCESSIVE USE OF MATERIAL BY DISTILLERS.

On the 6th of September, 1875, after much careful consideration, Hon. D. D. Pratt, then Commissioner, issued circular No. 165, concerning the method of determining the quantity of grain actually used by a distiller. The matter under consideration was the proper construction to be given to the word "used" in section 3309 of the United States Revised Statutes, and said circular was based upon the idea that the proper construction of that word was that the material was to be considered used, not when it was mashed, but when alcoholic spirits, having been properly developed, were separated therefrom by distillation; and for the purpose of giving force to this construction, distillers were required to make return of the quantity of grain or molasses, in bushels and pounds or gallons, on hand in mash at the beginning of the month, to which was to be added that put into mash during the month, and from this total was to be deducted the quantity on hand in mash at the end of the month, the remainder being the quantity shown to be used during the month. After this regulation went into effect a number of distillers throughout the country, in due course of operating their distilleries, found it necessary to reduce the capacity of their distilleries, and, in doing so, omitted to maintain a sufficient amount of daily fermenting capacity to equal the quantity of beer to be distilled that was fermented on the days immediately prior to the date of the change of capacity, so that at the end of the month, when the Commissioner of Internal Revenue, under section 3309, proceeded to inquire and determine whether the distiller had accounted for all the grain or molasses used, it was discovered that the sum of the different daily capacities of the distillery for the several working days of the month was not equal to the sum of the various quantities distilled on the several working days of the month, so that a quantity of material had been used in excess of the total capacity of the distillery. In such cases assessments were made for an excessive use of material under the provisions of said section 3309.

Abatement claims have been filed in these cases, and I have endeavored to give the subject very careful consideration. The distillers might have avoided the assessments by simply omitting to mash a quantity of grain equal to the proposed reduction of capacity from day to day during a fermenting period, retaining their surveyed capacity so that they might lawfully distill the full amount of material previously fermented by them, and then, at the end of said fermenting period,

they might have reduced the capacity of their distilleries to the amount of the reduced quantity of grain daily mashed by them, but, instead of doing this, an immediate reduction of capacity was made, with the result named.

I regard the payment of these assessments as a great hardship upon the distillers, and, if I had found warrant of law for doing so, I would have abated them; but I have felt constrained to hold, and have held, that where a tax is legally assessed I could not, under the provisions of section 3220, take equitable jurisdiction of the case and remit it. I have authorized collectors to delay the collection of these assessments until the matter could be presented fairly to the consideration of Congress. At the last session of Congress a bill was introduced in the House of Representatives, numbered 4630, the second section of which made provision to remit and refund assessments of this character. I have the honor to respectfully recommend that an act similar in terms to said section be passed by the present Congress.

RECEIPTS FROM ALL SOURCES.

The following table shows the amount of taxes returned from all sources during the first quarter of the current fiscal year. The returns for the corresponding period in the last fiscal year, and a comparison of the receipts for the two periods, are also given.

Sources of revenue.	Receipts from—		Increase.	Decrease.
	July 1, 1876, to Oct. 31, 1876.	July 1, 1877, to Oct. 31, 1877.		
SPIRITS.				
Brandy distilled from apples, peaches, or grapes	$310,577 76	$390,036 32	$79,458 56	.....
Spirits distilled from materials other than apples, peaches, or grapes	16,974,979 17	15,851,474 04	.....	$1,123,505 13
Rectifiers (special tax)	17,191 75	23,363 39	6,171 64	.....
Dealers, retail liquor (special tax)	360,569 66	381,582 36	21,012 70	.....
Dealers, wholesale liquor (special tax)	36,605 82	39,760 82	3,155 00	.....
Manufacturers of stills, and stills and worms manufactured (special tax)	1,552 24	1,670 85	118 61	.....
Stamps for distilled spirits intended for export	414 40	766 30	351 90	.....
Stamps—warehouse, rectifiers, and dealers	89,185 20	82,064 00	.....	7,121 20
Total	17,791,076 00	16,770,718 08	110,268 41	1,130,626 33
TOBACCO.				
Cigars, cheroots, and cigarettes	3,874,425 34	4,136,689 44	262,264 10	.....
Manufacturers of cigars (special tax)	11,856 05	11,224 49	.....	631 56
Snuff	368,561 02	395,684 22	27,123 20	.....
Tobacco of all descriptions	9,821,301 16	10,055,976 40	234,675 24	.....
Stamps for tobacco or snuff intended for export	2,535 10	2,607 20	72 10	.....
Dealers in leaf tobacco (special tax)	8,645 03	7,669 20	.....	975 83
Retail dealers in leaf tobacco (special tax)	500 00	1,437 50	937 50	.....
Dealers in manufactured tobacco (special tax)	146,177 33	166,904 29	20,726 96	.....
Manufacturers of tobacco (special tax)	566 74	770 09	203 35	.....
Peddlers of tobacco (special tax)	5,197 97	5,640 82	442 85	.....
Total	14,239,765 74	14,784,603 65	546,445 30	1,607 39
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	3,499,677 46	3,619,258 67	119,581 21	.....
Brewers (special tax)	9,173 04	9,564 63	391 59	.....
Dealers in malt liquors (special tax)	26,142 75	44,190 48	18,047 73	.....
Total	3,534,993 25	3,673,013 78	138,020 53	.....

Sources of revenue.	Receipts from—		Increase.	Decrease.
	July 1, 1876, to Oct. 31, 1876.	July 1, 1877, to Oct. 31, 1877.		
BANKS AND BANKERS.				
Bank deposits	$551, 732 24	$558, 577 82	$6, 845 58	.....
Savings banks deposits	97, 753 36	89, 022 82	.....	$8, 730 54
Bank capital	248, 789 63	262, 800 10	14, 010 47	.....
Bank circulation	1, 618 46	534 34	.....	1, 084 12
Total	899, 893 69	910, 935 08	20, 856 05	9, 814 66
Adhesive stamps	2, 106, 248 46	2, 100, 267 42	.....	5, 981 04
Penalties	243, 925 12	150, 444 97	.....	93, 480 15
Taxes under repealed laws	81, 755 32	130, 568 23	48, 812 91	.....
Aggregate receipts	38, 897, 657 58	38, 520, 551 21	864, 403 20	1, 241, 509 57

NOTE.—[A few discrepancies will be observed between some of the amounts in the statements of receipts for the first quarter of the fiscal year 1877 as given above and as stated in the report for 1876, which are thus explained:

(1.) It sometimes happens that sums are reported as having been collected from one source, when in reality they were collected from another, but the error is not discovered until some time after the report has been rendered. Thus, $80,000 were returned during the period named as collected on brandy, which, it was subsequently ascertained, were collected on whisky. All returns are subject to revision at any time during the fiscal year in which they were made, and all errors of this nature discovered are corrected.

(2.) At the beginning and during the month of October, 1876, twenty collection districts were abolished. As soon thereafter as practicable, the accounts of the collectors of those districts were finally adjusted, and the correction of the difference, if any, between their actual and reported collections was made in one of the returns rendered during the first quarter of the fiscal year 1877, after the report for 1876 was printed.]

From the above table it will be seen that the increase in the receipts from tobacco has been $544,837.91; from fermented liquors, $138,020.53; from banks and bankers, $11,041.39; and from taxes under repealed laws, $48,812.91. There has been a decrease in the receipts from spirits of $1,020,357.92; from adhesive stamps, $5,981.04; and from penalties, $93,480.15; making a net decrease, in the aggregate receipts, of $377,106.37.

CAPACITY AND PRODUCTS OF DISTILLERIES AND WITHDRAWAL OF SPIRITS TAX-PAID.

The following table shows the daily spirit-producing capacity of the distilleries in operation for the months of July, August, September, and October of the fiscal years 1874, 1875, 1876, and 1877:

	1874.	1875.	1876.	1877.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
August 1	145, 667	108, 411	168, 963	120, 294
September 1	168, 180	171, 009	182, 580	126, 917
October 1	198, 561	189, 883	196, 156	198, 603
November 1	225, 539	217, 458	232, 659	217, 464

Statement of the quantity of spirits, in taxable gallons, produced and withdrawn, tax-paid, and for export, from distillery warehouses, with the amount of tax paid on the spirits withdrawn, during the months of July, August, September, and October, 1875, 1876, *and* 1877.

Years.	Rate of tax.	Produced.	Withdrawn, tax-paid.	Withdrawn for export.	Amount of tax paid.	Remaining in warehouse November 1st of each year.
		Gallons.	*Gallons.*	*Gallons.*		*Gallons.*
1875	$0 90	14, 439, 566	17, 012, 087	396, 622	$15, 310, 878 30	6, 256, 227
1875	70	.....	1, 399, 902	.....	979, 913 40	2, 741, 981
1876	90	16, 818, 126	18, 793, 515	104, 119	16, 914, 163 50	10, 720, 776
1877	90	15, 145, 444	17, 618, 060	787, 471	15, 856, 254 00	9, 998, 707

Statement of the quantity of spirits, in taxable gallons, withdrawn for export during the four months ended November 1, 1877, by districts.

	Gallons.
First Illinois	165,376
Third Illinois	43,088
Fifth Illinois	218,411
Fourth Indiana	6,327
Third Massachusetts	26,233
Fifth Massachusetts	289,365
Third Maryland	7,687
Sixth Kentucky	1,022
Nebraska	5,986
First Ohio	21,497
Sixth Ohio	2,479

Statement of the quantity of spirits, in taxable gallons, produced and withdrawn, tax-paid, and the amount of tax paid, by months, for July, August, September, and October, 1877.

Months.	Produced.	Withdrawn.	Amount of tax paid.
	Gallons.	*Gallons.*	
July	3,046,938	3,321,291	$2,989,161 90
August	3,113,512	4,492,293	4,043,063 70
September	4,108,894	4,783,025	4,304,722 50
October	4,876,102	5,021,451	4,519,305 90
Total	15,145,444	17,618,060	15,856,254 00

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1875, 1876, and 1877:

	1875.		1876.		1877.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Quantity of spirits actually in warehouse beginning of fiscal year		15,575,224		13,179,596		12,595,850
Quantity of spirits produced during the fiscal year		60,930,425		57,959,647		59,912,268
Total		76,505,649		71,139,243		72,508,118
Quantity of spirits withdrawn, tax-paid, during fiscal year	62,580,998		56,989,389		56,848,525	
Quantity of spirits withdrawn for exportation during fiscal year	587,413		1,308,900		2,529,528	
Withdrawn for scientific purposes, destroyed by fire, &c	157,642		245,104		38,292	
Total		63,326,053		58,543,393		59,416,345
Remaining in warehouse at the end of the fiscal year		13,179,596		12,595,850		13,091,773

GENERAL DEDUCTIONS.

It will be observed upon examination of the foregoing tables that there was a great reduction in the daily producing capacity of distilleries for the months of July, August, and October of the current fiscal year, when compared with the same months last year; but the average daily producing capacity for the past four months has been about equal to that of the same months of the year 1875; the interference with the movement of freights in July last by the strike, the dull market during the past few months, and the prospect for low prices for grain,

have all contributed, in my opinion, to reduce the production and withdrawal of spirits during the period in question. It will also be observed that the amount of spirits in bonded warehouse, at the close of the years 1875, 1876, and 1877, averaged about 13,000,000 gallons; and on the 1st of November in each of said years nearly 10,000,000 gallons. It will be noted that the increase in the production of spirits in the past fiscal year over the preceding fiscal year, viz, 2,000,000 gallons, is substantially represented by the increase in the exportation of spirits during the same period, so that the amount withdrawn tax-paid in each of those years was very nearly 57,000,000 gallons per annum. It would seem, therefore, that the spirits required for home consumption and for export at this time amount to nearly 60,000,000 gallons; and though the production and withdrawal of spirits during the past four months have decreased over a million gallons as compared with the corresponding period of last year, I am satisfied that, with the large crop of corn on hand, the production of spirits during the present fiscal year will equal, if it does not exceed, the amount produced last year. It will further be observed that during the first quarter of the present fiscal year the increase in the receipts from tobacco and cigars has been about $545,000, from fermented liquors about $138,000, from banks $11,000, and in the amount of taxes collected under repealed laws over $48,000, making a total increase from these sources of over $864,000. It may be too sanguine a view to assume that this rate of increase from the above sources will be maintained throughout the year, but I am strongly inclined to the opinion that the large crop of tobacco raised throughout the country will have the effect of increasing the production of the manufactured article, thereby adding considerably to the revenue from this source. As shown in this report, there is a steady increase in the amount of tobacco used, the increase last year being 5,658,539 pounds over the year previous.

I think it is safe to estimate that the receipts for the current fiscal year will reach $120,000,000.

TABULAR STATEMENTS.

The accompanying tabular statements are made up from the accounts of this office, to enable you, as required by law, to lay them before Congress, to wit:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1877.

Table B, showing the number and value of internal revenue stamps ordered monthly by 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, 1877.

Table C, showing the territorial distribution of internal revenue from various sources in the United States, for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, and 1877.

Table D, showing the aggregate receipts from each collection district, State, and Territory, for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, and 1877.

Table E, showing the total collections from each specific source of revenue for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, and 1877.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, and 1877.

Table G, showing the receipts from special taxes in each collection district, State, and Territory, for the special-tax year ended April 30, 1877.

Table H, an abstract of reports of district attorneys concerning suits and prosecutions under the internal revenue laws during the fiscal year ended June 30, 1877.

Table I, an abstract of seizures of property for violation of internal revenue laws during the fiscal year ended June 30, 1877.

Very respectfully,

GREEN B. RAUM,
Commissioner.

Hon. JOHN SHERMAN,
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 3, 1877.

I have the honor to submit for the consideration of Congress, in compliance with section three hundred and thirty-three of the Revised Statutes of the United States, the fifteenth annual report of the Comptroller of the Currency.

Carefully prepared tables accompany this report, among which are those showing the average amount of capital and deposits of national banks, State banks, savings banks, and private banks of the country, by States and geographical divisions, for two different periods in each of the years 1876 and 1877; the items of the public debt of the United States at the date of its maximum, August 31, 1865; the amounts and kinds of circulating-notes of the United States and of the national banks, yearly, from 1865 to 1877; the specie held by the banks, and the estimated amount in the country, on June 30, 1877; the issue and retirement of bank circulation, by States, under the operation of the acts of June 20, 1874, and January 14, 1875; the amounts and kinds of United States bonds held as security for national-bank notes on November 1, 1877; the number and denominations of legal-tender notes and national-bank notes outstanding on the same date; a classification of the loans of the national banks in New York City, in October, for the last three years; together with the average rate of interest in New York and London for those years; the number and amount of national-bank notes issued, redeemed and destroyed, from 1863 to 1877; the amount of circulation and deposits of the banks, and a classification of the reserve required and held, at five different dates in each year, from 1871 to 1877; of the weekly movement of legal tender reserve in the New York City national banks, in the month of October, from 1872 to 1877; the operations of the clearing-house in New York City, for the last twenty-four years; the capital, and amount and rate of taxation, of the national banks, State banks and private bankers, for a series of years; the amount of losses charged off by national banks in the several States and Territories during the years 1876 and 1877; the capital, surplus, dividends and earnings of the national banks, by States and geographical divisions, semi-annually, from 1869 to 1877; the national banks in voluntary liquidation, and insolvent national banks, with their capital stock, claims proved and dividends paid, since the establishment of the national system. The report also contains statements of the State

banks and savings banks organized under the laws of the different States, so far as they could be obtained from official sources.

Tables are also given showing the aggregate resources and liabilities of all the national banks at all the dates for which reports have been made during the past fifteen years, and by States and reserve cities at five different dates for the present year; together with separate statements of the condition of every national bank in the Union, on the first day of October of the present year.

The total number of national banks organized since the establishment of the national banking system, on February 25, 1863, is 2,372; of these, two hundred and thirty-three have gone into voluntary liquidation, by vote of shareholders owning two-thirds of their respective capitals, and fifty-nine have been placed in the hands of receivers for the purpose of closing up their affairs, leaving 2,080 in existence on November 1 of this year. Included in the aggregate number organized are nine national gold banks, located in the State of California, which redeem their circulating-notes at their places of issue, and in the city of San Francisco, in gold coin. These have an aggregate capital of $4,300,000, and an aggregate circulation of $1,432,120.

During the past year twenty-nine banks have been organized, with an authorized capital of $2,589,000, to which $1,244,520 in circulating-notes has been issued. Ten banks have failed within this period, having an aggregate capital of $3,344,000; and twenty-six banks, with a total capital of $2,589,500, have voluntarily discontinued business.

The following table exhibits the resources and liabilities of the national banks in operation at corresponding dates for the last eight years:

	Oct. 9, 1869.	Oct. 8, 1870.	Oct. 2, 1871.	Oct. 3, 1872.	Sept. 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.
	1.617 banks.	1,615 banks.	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.
RESOURCES.	*Millions*	*Millions*	*Millions*	*Millions*	*Millions*	*Millions*	*Millions*	*Millions*	*Millions*
Loans	682.9	716.0	831.6	877.2	944.2	954.4	984.7	931.3	891.9
Bonds for circulation	339.5	340.6	364.5	382.0	388.3	383.3	370.3	337.2	336.8
Other U. S. bonds	44.6	37.7	45.8	27.6	23.6	28.0	28.1	47.8	45.0
Other stocks, bonds, &c	22.2	23.6	24.5	23.5	23.7	27.8	33.5	34.4	34.5
Due from other banks	100.9	109.5	143.2	128.2	149.5	134.8	144.7	146.9	129.9
Real estate	25.2	27.5	30.1	32.3	34.7	38.1	42.4	43.1	45.2
Specie	23.0	18.5	13.2	10.2	19.9	21.2	8.1	21.4	22.7
Legal-tender notes	83.7	77.2	107.0	102.1	92.4	80.0	76.5	84.2	66.9
National-bank notes	10.9	12.6	14.3	15.8	16.1	18.5	18.5	15.9	15.6
Clearing-house exchanges	108.7	91.6	115.2	125.0	100.3	109.7	87.9	•100.0	74.5
U. S. certificates of deposit	.....	.....	.....	6.7	20.6	42.8	48.8	29.2	33.4
Due from U. S. Treasurer	.....	.....	.....	.....	.....	20.3	19.6	16.7	16.0
Other resources	55.6	55.9	41.2	25.2	17.3	18.3	19.1	19.1	28.7
Totals	1,497.2	1,510.7	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1
LIABILITIES.									
Capital stock	426.4	430.4	458.3	479.6	491.0	493.8	504.8	499.8	479.5
Surplus fund	86.2	94.1	101.1	110.3	120.3	129.0	134.4	132.2	122.8
Undivided profits	40.7	38.6	42.0	46.6	54.5	51.5	53.0	46.4	44.5
Circulation	296.1	293.9	317.4	335.1	340.3	334.2	319.1	292.2	291.9
Due to depositors	523.0	515.3	631.4	628.9	640.0	683.8	679.4	666.2	630.4
Due to other banks	118.9	130.0	171.9	143.8	173.0	175.8	179.7	179.8	161.6
Other liabilities	5.9	8.4	8.5	11.5	11.5	9.1	11.8	10.6	10.4
Totals	1,497.2	1,510.7	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1

The following table exhibits the resources and liabilities of the banks at the close of business on the first day of October, 1877—the date of their last report; the returns from New York, 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, Philadelphia, and Baltimore.	*Other reserve cities.	Country banks.	Aggregate.
	47 banks.	99 banks.	89 banks.	1,845 banks.	2,080 banks.
RESOURCES.					
Loans and discounts	.....	.....	.....	$465, 250, 106	$888, 243, 290
On U. S. bonds on demand	$4, 763, 448	$1, 213, 512	$377, 400	.....	.....
On other stocks, bonds, &c., on demand	48, 376, 633	18, 058, 413	8, 680, 788	.....	.....
Payable in gold	4, 319, 014	661	2, 958, 481	.....	.....
On single-name paper, without other security	15, 800, 540	10, 588, 072	7, 054, 807	.....	.....
All other loans	95, 902, 756	134, 750, 212	70, 148, 447	.....	.....
Overdrafts	108, 894	39, 899	483, 758	3, 044, 752	3, 677, 303
Bonds for circulation	19, 058, 500	47, 719, 200	22, 587, 800	247, 445, 450	336, 810, 950
Bonds for deposits	780, 000	600, 000	3, 250, 500	10, 272, 500	14, 903, 000
U. S. bonds on hand	11, 388, 050	4, 272, 900	3, 223, 550	11, 204, 200	30, 088, 700
Other stocks and bonds	9, 218, 526	3, 776, 317	2, 636, 484	18, 804, 668	34, 435, 995
Due from reserve agents	.....	13, 195, 086	11, 203, 852	48, 885, 195	73, 284, 133
Due from other national banks	14, 900, 901	8, 850, 609	5, 468, 992	15, 996, 745	45, 217, 247
Due from other banks and bankers	2, 421, 509	969, 836	2, 060, 452	5, 963, 964	11, 415, 761
Real estate, furniture, and fixtures	9, 389, 268	6, 746, 895	4, 993, 129	24, 100, 691	45, 229, 983
Current expenses	1, 048, 806	884, 391	895, 346	4, 087, 249	6, 915, 792
Premiums	1, 722, 001	1, 138, 738	906, 283	5, 452, 153	9, 219, 175
Checks and other cash items	1, 947, 341	880, 331	720, 259	8, 126, 657	11, 674, 588
Exchanges for clearing-house	53, 844, 891	15, 838, 971	4, 841, 354	.....	74, 525, 216
Bills of other national banks	1, 469, 304	2, 361, 129	1, 973, 132	9, 727, 902	15, 531, 467
Fractional currency	75, 933	80, 059	80, 026	664, 788	900, 806
Specie	12, 948, 406	3, 984, 687	1, 570, 097	4, 155, 630	22, 658, 820
Legal-tender notes	15, 236, 845	8, 476, 998	12, 877, 483	30, 329, 358	66, 920, 684
U. S. certificates of deposit	19, 075, 000	10, 015, 000	3, 005, 000	1, 315, 000	33, 410, 000
Five-per-cent. redemption-fund	797, 278	2, 045, 718	944, 670	10, 706, 968	14, 494, 634
Due from U. S. Treasury	187, 807	250, 195	134, 789	954, 328	1, 527, 119
Totals	344, 781, 651	296, 737, 829	173, 076, 879	926, 488, 304	1, 741, 084, 663
LIABILITIES.					
Capital stock	57, 400, 000	80, 034, 985	43, 625, 500	298, 407, 286	479, 467, 771
Surplus fund	16, 566, 887	21, 625, 952	11, 504, 514	73, 078, 768	122, 776, 121
Undivided profits	9, 241, 772	4, 176, 195	3, 941, 766	27, 212, 946	44, 572, 679
National-bank notes outstanding	15, 395, 257	40, 445, 791	19, 560, 060	216, 473, 128	291, 874, 236
State-bank notes outstanding	77, 279	91, 513	13, 536	299, 410	481, 738
Dividends unpaid	221, 241	1, 344, 090	179, 702	1, 878, 671	3, 623, 704
Individual deposits	162, 400, 317	112, 321, 118	63, 826, 186	277, 856, 366	616, 403, 987
U. S. deposits	302, 986	303, 080	1, 856, 615	5, 510, 034	7, 972, 715
Deposits of U. S. disbursing-officers	129, 775	11, 186	777, 921	1, 458, 101	2, 376, 983
Due to national banks	61, 459, 374	27, 634, 739	14, 126, 715	11, 808, 126	115, 028, 954
Due to other banks and bankers	21, 586, 763	7, 563, 677	11, 356, 835	6, 070, 164	46, 577, 439
Notes and bills rediscounted	.....	.....	440, 679	3, 350, 540	3, 791, 219
Bills payable	.....	1, 185, 503	1, 866, 850	3, 084, 764	6, 137, 117
Totals	344, 781, 651	296, 737, 829	173, 076, 879	926, 488, 304	1, 741, 084, 663

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 the Commissioner of Internal Revenue, for purposes of taxation. The following statement, compiled in this Office from these returns, exhibits in a concise form, by geographical divisions, the total average bank capital and deposits of the whole

* 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.

country, exclusive of the national banks, for the six months ending May 31, 1877:

Geographical divisions.	State banks and private bankers.			Savings-banks with capital.			Savings-banks without capital.		Total.		
	No.	Capital	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Millions	*Millions*		*Millions*	*Millions*		*Millions*		*Millions*	*Millions*
New England States	117	11.07	19.99	1	0.20	3.94	439	428.69	557	11.27	452.62
Middle States	1,202	84.87	215.87	2	0.16	0.88	200	368.81	1,404	85.03	585.56
Southern States	517	34.58	46.17	3	0.42	0.52	4	2.12	524	35.00	48.81
Western States and Territories	1,963	88.11	188.51	20	4.09	32.83	33	43.54	2,016	92.20	264.88
United States	3,799	218.63	470.54	26	4.87	38.17	676	843.16	4,501	223.50	1,351.87

The capital of the 2,078 national banks in operation on June 22, 1877, was $481,044,771, and the average capital of 3,825 State banks, private banks, and savings-banks having capital stock, was, for the six months ending May 31, 1877, less than half that amount, being $223,503,172. The net deposits of the national banks were $768,245,746, and the average deposits of the other banks above designated were $508,712,845. The deposits of 676 savings-banks having no capital stock were, for the same period, $843,154,804.

The table below, arranged in similar form, gives the average capital and deposits of the same class of banks and bankers for the six months ending November 30, 1876:

Geographical divisions.	State banks and private bankers.			Savings-banks with capital.			Savings-banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		Millions	*Millions*		*Millions*	*Millions*		*Millions*		*Millions*	*Millions*
New England States.	131	11.34	22.76	1	0.20	4.15	438	422.99	570	11.54	449.90
Middle States	1,213	88.34	226.40	2	0.16	0.77	211	385.82	1,426	88.50	612.99
Southern States	505	35.40	42.40	4	0.48	0.64	3	2.04	512	35.88	45.08
Western States and Territories	1,915	82.14	192.49	17	4.21	32.38	35	44.68	1,967	86.35	269.55
United States	3,764	217.22	484.05	24	5.05	37.94	687	855.53	4,475	222.27	1,377.52

If the number, capital and deposits of the national banks on June 22, 1877, be combined with the number, average capital and average deposits of the State banks, private banks, savings-banks, and trust and loan companies, as shown by the foregoing table, for the six months ending May 31, 1877, it will give a total number of 6,579, a total banking capital of $704,547,943, and total deposits of $2,120,113,396. A similar combination of the national banks for October 2, 1876, with the State banks, savings-banks, &c., for the six months ending November 30, 1876, will give for the latter date a total number of 6,564, a total banking capital of $722,079,176, and total deposits of $2,082,735,984.

Tables similar to the above, for the two periods of six months each, ending respectively on November 30, 1875, and May 31, 1876, together with other tables giving the assets and liabilities of State institutions, so far as they could be obtained from the official reports of the several States, will be found in the Appendix.

A table, arranged by States and principal cities, giving the number, capital and deposits, and the tax on capital and deposits, of banking institutions other than national, for the six months ending May 31, 1877, will be found on page 48 of this report. A similar table for the six months ending November 30, 1876, is printed in the Appendix.

THE BANKS AND RESUMPTION.

Section 3 of the act of January 14, 1875, provides that "on and after the first day of January, anno Domini eighteen hundred and seventy-nine, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the assistant treasurer of the United States in the city of New York in sums of not less than fifty dollars." This legislation is not without precedent, for Congress, on April 30, 1816, by resolution declared that "from and after the 20th day of February next, no duties, taxes, debts or sums of money, accruing or becoming payable to the United States, ought to be collected or received otherwise than in the legal currency of the United States, or in Treasury-notes or notes of the Bank of the United States, or in notes of banks which are payable and paid, on demand, in the said legal currency of the United States."

The New York legislature took similar action at about the same time; and again on March 22, 1875, it passed an act providing that "all taxes levied and confirmed in this State on and after January 1, 1879, shall be collected in gold, United States gold-certificates, or national-bank notes which are redeemable in gold on demand," and that "every contract or obligation made or implied after January 1, 1879, and payable in dollars, but not in a specified kind of dollars, shall be payable in United States coins of the standard of weight and fineness established by the laws of the United States at the time the contract or obligation shall have been made or implied."

The banks in this country, with the exception of those in the New England States, suspended specie payment in September, 1814. The New York banks resumed specie payment on February 20, 1817, but resumption was not general throughout the country until about the close of the year 1819. There was also a general suspension in May, 1837; but in May of the next year the New York and New England banks again resumed specie payment. The banks in Pennsylvania finally resumed, under the coercion of the State legislature, in March, 1842. Banks in other portions of the country resumed at about the same date. A general suspension again occurred in October, 1857, the banks resuming specie payment in the following year.

It would be instructive to compare the condition of the banks during previous periods of suspension and resumption with that at the present time, but detailed statements of the assets and liabilities of the banks during the first period of suspension, which continued for five years, cannot be obtained. The published statistics of the State banks during the later periods mentioned are not wholly satisfactory for the purpose desired, for the reason that the bank reports were not of uniform date in the several States, while the items of specie, circulation, and deposits vary greatly in amount throughout the country at different dates in the same year. The specie, as reported, was not separated from checks payable in coin, and it is known that, in some instances, the same specie was more than once returned.

From such data as are now obtainable, the following table has been

prepared, giving the items of circulation, deposits and bank balances of all the State banks, and of the specie held by them, for a series of eight years, covering both of the periods of suspension and resumption:

Years.	Circulation.	Deposits and bank balances.	Total.	Specie.	Ratios of specie to—	
					Circulation.	Circulation and deposits.
					Per cent.	*Per cent.*
1835	$103,692,495	$83,081,365	$186,773,860	$43,937,625	42.4	23.5
1836	140,301,038	115,104 440	255,405,478	40,019,594	28.5	15.7
1837	149,185,890	130,148,393	279,334,283	37,915,340	25.4	13.6
1838	116,138,910	87,511,723	203,650,633	35,184,112	30.3	17.3
1839	135,170,995	90,477,297	225,648,292	45,132,673	33.4	20.0
1840	106,968,572	78,716,288	185,684,860	33,105,155	30.9	17.8
1841	107,290,214	64,890,101	172,180,315	34,813,958	32.4	20.2
1842	83,734,011	62,408,870	146,142,881	28,440,423	34.0	19.5
Averages	117,810,265	89,042,310	206,852,575	37,318,610	31.7	18.0
1850	131,366,526	109,586,595	240,953,121	45,379,345	34.5	18.8
1851	155,165,251	128,956,712	284,121,963	48,671,048	31.4	17.1
1853	146,072,780	146,258,880	292,331,660	47,138,592	32.3	16.1
1854	204,689,207	188,188,744	392,877,951	59,410,253	29.0	15.1
1855	186,952,223	190,400,342	377,352,565	53,944,546	28.9	14.3
1856	195,747,950	212,705,662	408,453,612	59,314,063	30.3	14.5
1857	214,778,822	230,351,352	445,130,174	58,349,838	27.2	13.1
1858	155,208,344	185,932,049	341,140,393	74,412,832	47.9	21.8
Averages	173,747,638	174,047,542	347,795,180	55,827,565	32.1	16.1

The subjoined table gives similar information in reference to the national banks for the last eight years:

Years.	Circulation.	Deposits and bank balances.	Total.	Legal-tender funds.	Ratios of legal-tender funds to—	
					Circulation.	Circulation and deposits.
					Per cent.	*Per cent.*
1870	$296,205,446	$456,586,096	$752,791,542	$144,984,869	48.9	19.3
1871	318,265,481	505,847,694	824,113,175	140,659,233	44.2	17.1
1872	336,289,285	527,221,571	863,510,856	138,804,706	41.3	16.1
1873	341,320,256	505,871,420	847,191,676	155,765,143	45.6	18.4
1874	331,193,159	616,513,162	947,706,321	155,452,137	46.9	16.4
1875	314,979,451	580,685,391	895,664,842	134,684,380	42.8	15.0
1876	292,011,575	583,430,276	875,441,851	139,920,354	47.9	16.0
1877	291,874,236	577,191,727	869,065,963	137,484,137	47.1	15.8
Averages	315,267,361	544,168,417	859,435,778	143,469,370	45.5	16.7

By reference to these tables it will be seen that from 1835 to 1842 the average ratio of specie to circulation held by the State banks was 31.7 per cent., and to circulation and deposits 18 per cent.; and that from 1850 to 1858 it was 32.1 and 16.1 per cent., respectively. The ratio of specie and legal-tenders to circulation of the national banks, for the eight years named, was 45.5, and to circulation and deposits 16.7 per cent.

The returns of the State banks in the New England States and in the State of New York were more regular and reliable than those of the banks in any other portion of the Union. A comparison between these banks, for the periods named, with the national banks for the last eight years, is given in the following tables, which, together with those

preceding, are tabulated from reports of the condition of the banks at the date nearest January 1 of each year given:

New England States—State banks.

Years.	Circulation.	Deposits and bank balances.	Total.	Specie.	Ratios of specie to— Circulation.	Ratios of specie to— Circulation and deposits.
					Per cent.	*Per cent.*
1835	$18, 916, 960	$17, 897, 554	$36, 814, 514	$2, 599, 545	13. 7	7. 1
1836	21, 936, 140	14, 780, 304	36, 716, 444	3, 021, 577	13. 8	8. 2
1837	20, 622, 755	20, 289, 687	40, 912, 442	3, 315, 654	16. 1	8. 1
1838	17, 808, 061	13, 415, 054	31, 223, 115	3, 982, 156	22. 4	12. 8
1839	19, 135, 845	11, 327, 155	30, 463, 000	3, 361, 685	17. 6	11. 0
1840	17, 480, 893	10, 737, 493	28, 218, 386	4, 538, 104	26. 0	16. 1
1841	18, 443, 269	11, 300, 814	29, 744, 083	4, 451, 889	24. 1	15. 0
1842	15, 734, 189	9, 267, 044	25, 001, 233	3, 901, 595	24. 8	15. 6
Averages	18, 759, 764	13, 626, 888	32, 386, 652	3, 646, 526	19. 4	11. 3
1850	31, 709, 053	17, 140, 321	48, 849, 374	4, 627, 165	14. 6	9. 5
1851	39, 147, 532	22, 119, 392	61, 266, 924	4, 558, 460	11. 6	7. 4
1853	53, 844, 210	28, 937, 688	82, 781, 898	6, 738, 343	12. 5	8. 1
1854	52, 748, 560	31, 364, 806	84, 113, 366	6, 885, 026	13. 1	8. 2
1855	47, 742, 351	32, 629, 679	80, 372, 030	6, 920, 395	14. 5	8. 6
1856	53, 989, 643	35, 573, 158	89, 562, 801	7, 308, 378	13. 5	8. 2
1857	43, 095, 011	28, 569, 013	71, 664, 024	6, 479, 319	15. 0	9. 0
1858	37, 967, 991	42, 270, 053	80, 238, 044	13, 849, 602	36. 5	17. 3
Averages	45, 030, 544	29, 825, 514	74, 856, 058	7, 170, 836	15. 9	9. 6

New York State—State banks.

1835	16, 199, 505	24, 398, 621	40, 598, 126	7, 169, 949	44. 3	17. 7
1836	21, 127, 927	33, 324, 930	54, 452, 857	6, 224, 646	29. 5	11. 4
1837	24, 198, 000	32, 513, 748	56, 711, 748	6, 557, 020	27. 1	11. 6
1838	12, 432, 478	17, 920, 976	30, 353, 454	4, 139, 732	33. 3	13. 6
1839	19, 373, 149	19, 591, 202	38, 964, 351	6, 602, 708	34. 1	16. 9
1840	10, 629, 514	16, 985, 694	27, 615, 208	5, 864, 634	55. 2	21. 2
1841	15, 235, 056	17, 366, 959	32, 602, 015	5, 429, 622	35. 6	16. 7
1842	14, 559, 993	18, 213, 436	32, 773, 429	5, 471, 694	37. 6	16. 7
Averages	16, 719, 453	22, 539, 445	39, 258, 898	5, 932, 501	35. 5	15. 1
1850	24, 634, 385	47, 950, 665	72, 585, 050	7, 259, 681	29. 5	10. 0
1851	27, 926, 263	62, 026, 937	89, 953, 200	11, 937, 798	42. 7	13. 3
1853	29, 934, 657	86, 976, 885	116, 911, 542	9, 993, 815	33. 4	8. 5
1854	32, 573, 189	84, 252, 509	116, 825, 698	14, 169, 905	43. 5	12. 1
1855	31, 507, 780	93, 577, 004	125, 084, 784	13, 661, 565	43. 4	10. 9
1856	31, 340, 003	102, 232, 317	133, 572, 320	10, 910, 330	34. 8	8. 2
1857	34, 019, 633	113, 742, 926	147, 762, 559	12, 898, 771	37. 9	8. 7
1858	23, 899, 964	92, 584, 942	116, 484, 906	29, 313, 421	122. 7	25. 2
Averages	29, 479, 484	85, 418, 023	114, 897, 507	13, 768, 161	46. 7	12. 0

New England States—National banks.

Years.	Circulation.	Deposits and bank balances.	Total.	Legal-tender funds.	Ratios of legal-tender funds to— Circulation.	Ratios of legal-tender funds to— Circulation and deposits.
					Per cent.	*Per cent.*
1870	$103, 222, 178	$89, 956, 442	$193, 178, 620	$26, 182, 858	25. 4	13. 6
1871	106, 328, 032	92, 051, 017	198, 379, 049	23, 509, 033	22. 1	11. 9
1872	107, 722, 925	101, 222, 432	208, 945, 357	24, 230, 160	22. 5	11. 6
1873	109, 169, 658	94, 337, 888	203, 507, 546	24, 681, 106	22. 6	12. 1
1874	107, 046, 659	111, 444, 678	218, 491, 337	22, 364, 129	20. 9	10. 2
1875	110, 021, 818	113, 981, 981	224, 003, 799	20, 364, 269	18. 5	9. 1
1876	105, 428, 500	110, 643, 741	216, 072, 241	20, 399, 045	19. 4	9. 4
1877	107, 308, 787	109, 713, 729	217, 022, 516	18, 920, 350	17. 6	8. 7
Averages	107, 031, 070	102, 918, 988	209, 950, 058	22, 581, 406	21. 1	10. 8

New York State—National banks.

Years.	Circulation.	Deposits and bank balances.	Total.	Legal-tender funds.	Ratios of legal-tender funds to—	
					Circulation.	Circulation and deposits.
					Per cent.	*Per cent.*
1870	$63, 229, 183	$206, 414, 395	$269, 643, 578	$65, 257, 663	103. 2	24. 2
1871	60, 325, 737	222, 372, 993	282, 698, 730	64, 680, 473	107. 2	22. 9
1872	58, 582, 804	215, 606, 178	274, 188, 982	58, 494, 502	99. 9	21. 3
1873	56, 891, 945	206, 149, 219	263, 041, 164	65, 603, 326	115. 3	24. 9
1874	54, 036, 597	247, 301, 840	301, 338, 437	67, 625, 192	125. 1	22. 4
1875	48, 224, 259	222, 894, 161	271, 118, 420	56, 582, 891	117. 3	20. 9
1876	42, 676, 116	226, 265, 901	268, 942, 017	59, 748, 810	140. 0	22. 2
1877	42, 784, 527	219, 047, 103	261, 831, 630	54, 579, 813	127. 6	20. 9
Averages	53, 343, 896	220, 756, 474	274, 100, 370	61 571, 584	115. 4	22. 5

In the above tables the five per cent. redemption-fund required by the act of June 20, 1874, and which consists of deposits with the Treasurer for the purpose of redeeming circulation, is included in the legal-tender fund.

The yearly average circulation of the banks of the State of New York for the ten years from 1851 to 1860 was $29,698,094, and of deposits $82,364,349. The average amount of specie held by those banks yearly during the same period was $16,287,377, of which about one-eighth only was held by the banks outside of the city of New York, and the remaining seven-eighths by the banks in that city. The average ratio of specie to circulation for the ten years named was 54.8 per cent., while to circulation and deposits the ratio was only 14.5 per cent.

The following tables, the first of which has been prepared from information furnished by the manager of the New York clearing-house, show the strength of the State banks of New York City for the six years from 1855 to 1860, as compared with that of the national banks of the same city, at nearly corresponding dates, for the last six years:

State banks of New York City.

Dates.	Number of banks.	Circulation.	Net deposits.	Total liabilities.	Legal-tender funds.*	Ratios of—	
						Legal-tender funds to circulation.	Legal-tender funds to circulation and deposits.
Oct. 1, 1855	48	$7, 724, 970	$56, 736, 775	$64, 461, 745	$9, 919, 124	128. 4	15. 4
Oct. 1, 1856	50	8, 665, 194	63, 661, 171	72, 326, 365	10, 873, 320	125. 5	15. 0
Oct. 1, 1857	50	7, 838, 308	56, 918, 863	64, 757, 171	13, 327, 095	170. 0	20. 6
Oct. 1, 1858	46	7, 864, 373	86, 081, 897	93, 946, 270	28, 625, 331	364. 0	30. 5
Oct. 1, 1859	47	8, 337, 702	70, 812, 105	79, 149, 807	19, 259, 126	231. 0	24. 3
Oct. 1, 1860	50	9, 487, 637	76, 383, 393	85, 871, 030	20, 177, 086	212. 7	23. 5
Averages	48	8, 319, 697	68, 432, 367	76, 752, 064	17, 030, 164	204. 7	22. 2

National banks of New York City.

Oct. 3, 1872	50	$28, 070, 951	$158, 034, 121	$186, 105, 072	$45, 394, 832	161. 7	24. 4
Sept. 12, 1873	48	27, 482, 342	172, 710, 844	200, 193, 186	46, 864, 341	170. 5	23. 3
Oct. 2, 1874	48	25, 291, 781	204, 620, 288	229, 912, 069	66, 835, 862	264. 3	29. 1
Oct. 1, 1875	48	18, 309, 317	202, 263, 052	220, 572, 369	59, 395, 715	324. 4	26. 9
Oct. 2, 1876	47	14, 832, 784	197, 911, 656	212, 744, 440	59, 843, 958	403. 5	28. 1
Oct. 1, 1877	47	15, 395, 257	174, 933, 155	190, 328, 412	47, 260, 251	307. 0	24. 8
Averages	48	21, 563, 739	185, 078, 852	206, 642, 591	54, 265, 827	251. 7	26. 3

* "Legal-tender funds," in the case of the State banks, represents specie.

The national banks are required by section 5172 of the Revised Statutes of the United States to pay their circulating notes on demand, and by section 3 of the act of June 20, 1874, to "keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to five per centum of their circulation, to be held and used for the redemption of such circulation." When the legal-tender notes shall be redeemed in coin, the banks will also be required to redeem in coin or in such notes. These notes will then become *coin-certificates*, and will be more convenient and desirable for general use than coin, for the reason that the cost of their transportation will be less than that of specie.

The banks of New York City, during the month of December in the last eight years, have held in lawful money an average of 224.4 per cent. upon their circulation, and of 26.8 per cent. upon their circulation and deposits combined. The average amount of lawful money held by the banks in the other principal cities during the same periods has equaled 59.2 per cent. of their circulation, and, including the amount due from their reserve agents, it has equaled 26.5 per cent. of both circulation and deposits. The national banks of the whole country have held during the same periods an average of 43 per cent. of their circulation, and including, as before, the amounts due from their agents, an average of 23.2 per cent. upon deposits and circulation.

The ratios stated above are shown by the following table, which gives the average circulation, deposits and reserve funds of the national banks in New York City, in the other principal cities, and in the remainder of the country, separately, and the average of the whole for the last eight years:

Cities and States.	No. of banks	Circulation.	Net deposits.	Legal-tender funds.	Due from reserve agents and redemption fund.	Total reserve funds.	Ratios of legal-tender funds to—		Ratio of reserve funds to cir. and deposits.
							Circulation.	Circulation and deposits.	
		Millions	*Millions.*	*Millions*	*Millions.*	*Millions*	*Per cent*	*Per cent.*	*Per cent.*
New York City.....	49	$24.03	$176.86	$53.92	$50.00	$54.43	224.4	26.8	27.1
Other reserve cities .	181	69.81	191.43	41.34	27.94	69.28	59.2	15.8	26.5
States and Territories	1,724	221.42	270.62	40.43	56.92	97.36	18.3	8.2	19.8
Averages.....	1,954	315.26	638.93	135.70	85.37	221.08	43.0	14.2	23.2

It will be seen from the various tables given, that the average strength of the national banks for the last eight years is fully equal to that of the State banks during periods of suspension and resumption in former times; and, if resumption is to take place upon any fixed date, the national banks will be certain, as a matter of precaution, to strengthen their reserves beyond the averages here given. It cannot be doubted, therefore, that the national banks will be prepared to redeem their circulating notes at any date of resumption which may be fixed upon.

But, while it is admitted that the banks may easily pay their circulating notes, it is said that it will be impossible for them to provide for their deposits. Those who take this view proceed on the assumption that the banks will be called upon to pay their deposits in specie. This was not true during any former period of specie payment, and is less likely to be true under the national banking system than it was under any previous system of banking. The banks in this country, from their first organization, have, in times of resumption as well as of suspension, received from their dealers current bank-notes and have paid out the same. This is true to-day in England, Scot-

land, Germany and France, in all of which countries the bank-note is preferred, as a rule, to either gold or silver. Only a small portion of the bank circulation of the country, at any period prior to 1863, was either safe or convertible, and the losses to the holders of bank-notes during such period is estimated to have been not less than five per cent. annually upon the whole amount of circulation outstanding. Yet even this circulation, poor and defective as it was, was freely received by the banks, and was paid out by them to their depositors, so closely identified were the interests of the one with the other. The notes which were returned from the commercial centers for redemption were readily paid out and circulated at home, and the demand for specie, wherever it existed, was almost entirely owing either to an excess of currency or to a want of confidence in the institutions which issued it.

The people throughout the country now know what, prior to 1863, they could not know—for it was not then true—that every bank-note is safe beyond peradventure, and that if these notes are not paid at the counters of the banks which issued them they will be paid at the Treasury Department, in lawful money, and that the securities held for their redemption are amply sufficient for that purpose. No reason, therefore, exists why the people—who, in the last fourteen years, have not lost one dollar through the use of bank-notes—should decline to receive such notes in payment of their deposits. These notes are not only guaranteed by the government, but they are received by it in payment of all taxes and other dues except duties on imports, and are disbursed by it in payment of all demands except interest on the public debt, and in the redemption of national-bank notes.

The national banks hold eight hundred and eighty millions of loans made to the people, and each bank is required, by section 5196 of the Revised Statutes, "to take and receive at par, for any debt or liability to it, any and all notes or bills issued by any lawfully organized national banking association." There are, therefore, eight hundred and eighty millions of liabilities of the people due to the national banks—a sum largely exceeding the whole amount of deposits—which may be paid in the notes of any or all of the national banks in the country. The national-bank notes are therefore very different in character from the heterogeneous bank-notes formerly issued by authority of the several States. Moreover, the deposits of the banks are largely owned by their own shareholders and by their borrowers; and surely business men, who look to the banks for accommodations, and stockholders, whose profits depend upon their successful management, will be the last to conspire to injure their credit.

Deposits consist chiefly of bank-credits, are derived largely from the discount of commercial paper, and are paid mainly by transfers upon the books—not with either coin or currency. Throughout the country all large payments are made, not with money, but with checks. In the principal cities these payments are accomplished through the operations of clearing-houses. During the last twenty-four years the exchanges of the New York clearing-house were 454 thousand millions, while the balances paid in money were less than 19 thousand millions. The average daily exchanges during this whole period were more than sixty-one millions, while the average daily balances paid in money were but two and one-half millions, or but four and one-fifth cents upon the dollar, as will be seen by a table on another page.

Immediately after resumption in England, in 1821, there was but little demand for gold, and the same was true in France after resumption by the Bank of France in 1850, and in this country in 1838 and 1858. The Bank of France is at present in a state of suspension,

but its notes are preferred by the public to specie, and the bank has found it difficult to reduce the volume of its circulating notes in exchange for coin. All thought of demanding actual payment in specie will vanish as soon as resumption is assured, and those timid bankers who fear that their dealers will demand coin for every dollar of their deposits can reassure themselves by an agreement with their dealers that their deposits shall be payable, as at the present time, "in current funds," which will then consist of legal-tender notes and the notes of specie-paying banks. There is no greater bugbear than the oft-repeated cry, that the Treasury and the banks must provide specie for the payment of two thousand millions of deposits, before resumption can take place.

The coinage act of 1873 provides for the issue of a gold dollar, which shall be the unit of value; but, since the suspension of specie payments, the business transactions of the country have been based upon a false and fluctuating measure of value. This will be seen from the following table, which gives the value of the legal-tender paper dollar on July 1 of each year, from 1863 to 1877, the last column of the table showing, also, its value on November 1 of the present year:

1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1877.*
Cts. 76.6	*Cts.* 38.7	*Cts.* 70.4	*Cts.* 66.0	*Cts.* 71.7	*Cts.* 70.1	*Cts.* 73.5	*Cts.* 85.6	*Cts.* 89.0	*Cts.* 87.5	*Cts.* 86.4	*Cts.* 91.0	*Cts.* 87.2	*Cts.* 89.2	*Cts.* 94.5	*Cts.* 97.3

The coinage act also provides that the standard weight of this gold dollar, which is the unit of value, shall be twenty-five and eight-tenths grains; but the paper dollar in use since 1863 has represented a gold coin fluctuating in weight, from less than ten grains to about twenty-five grains, as follows:

1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1877.*
Grs. 19.8	*Grs.* 9.9	*Grs.* 18.1	*Grs.* 17.0	*Grs.* 18.4	*Grs.* 18.0	*Grs.* 18.9	*Grs.* 22.0	*Grs.* 22.9	*Grs.* 22.5	*Grs.* 22.2	*Grs.* 23.4	*Grs.* 22.4	*Grs.* 23.0	*Grs.* 24.3	*Grs.* 25.1

These tables by no means fully represent the fluctuations in the legal standard of value during the last sixteen years. The variations cannot be counted by the number of years, nor even by the number of days. They have been numerous on each day since the date of suspension, and can only be numbered by tens of thousands. The importers, and other wholesale dealers, have often found, during the last sixteen years, that they could have realized more profit from the purchase and sale of gold than of the commodities belonging to their legitimate trade. The tendency of such fluctuations is either to bankrupt or to demoralize all persons engaged in ordinary traffic; for, under such circumstances, business of every kind becomes simply a game of chance, based upon the ever-changing value or weight of a false but legalized standard, and persons in every portion of the country abandon their legitimate business and embark in speculations, bringing failure and disgrace upon themselves and losses upon those who confide in them.

* November 1 of this year.

If the weight of all the produce which has been purchased in the last sixteen years had been determined by a standard pound which varied in weight from six to sixteen ounces, or if the measure of all fabrics had been ascertained by a yard-stick, the length of which at different times ranged all the way from fourteen to thirty-six inches, the evil resulting from the use of such false and varying standards of weight and measure could not have been greater than that which has followed the use, during the same period, of so false a standard of value as the paper dollar has been.

Not many years ago it required one hundred large and heavy weights to balance one hundred bushels of wheat. To-day, by the advance in mechanical science, a five-pound weight will balance a much larger amount of produce, while the actual use of the pound weight is confined to the small transactions of the retail trade. It would now be impracticable to weigh the products of the country with the old-fashioned balances; but, by the aid of the modern platform-scales, the weight of car-loads of coal and of canal-boats of grain are quickly and accurately determined in pounds, every one of which is exactly sixteen ounces avoirdupois. There is not sufficient gold or silver coin in the country with which to pay for the one-twentieth part of the products of the present year; but the machinery of the bank, with its system of checks, and bills of exchange, and clearing-houses, can pay for it all in dollars, every one of which will be an equivalent of the true standard dollar of twenty-five and eight-tenths grains of gold, nine-tenths fine.

Resumption does not mean the actual use and handling of the gold dollar in every transaction. Coin and currency are but the small change used in trade. Bank-checks and bills of exchange are the instruments employed in all large transactions. A single check pays for a whole invoice of goods, for car-loads of coal, and for houses and lands. Resumption means only that the dollar represented by the check shall be equivalent to twenty-five and eight-tenths grains of gold, as the pound represented upon the beam of the platform-scale shall be equivalent to sixteen ounces avoirdupois. It means that the millions and billions of business transactions of a single year shall each be measured by a fixed and true, and not by a fluctuating and false, standard of value.

Congress, on March 18, 1869, passed an act in which "the United States pledges its faith to make provision at the earliest practicable period for the redemption of United States notes in coin;" and on January 14, 1875, a day was fixed for that purpose. The paper dollar is now worth 97⅜ cents in gold, and represents a weight of about twenty-five grains of that metal. It has increased in its representative value and weight forty per cent. during the last ten years, more than ten per cent. during the past two years, and nearly five per cent. within the last six months; and there is no apparent good reason why it should not soon become of the full standard value, when both the paper and the gold dollar will be an equal measure of value, for the rich and poor alike.

The government, and the banks of the country also, suspended specie payment on December 28, 1861; and it is believed that the national banks will cordially unite with the government in restoring the true standard of value whenever the acts of Congress referred to shall be carried into effect.

NATIONAL-BANK CIRCULATION.

The following table exhibits, by States and geographical divisions, the number of banks organized and in operation, with their capital,

bonds on deposit, and circulation issued, redeemed and outstanding, on the 1st day of November, 1877:

States and Territories.	Banks.			Capital.	Bonds.	Circulation.		
	Organized.	In liquidation.	In operation.	Capital paid in.	Bonds on deposit.	Issued.	Redeemed.	Outstanding.
Maine	74	2	72	$10, 660, 000	$9, 459, 250	$19, 239, 520	$10, 569, 631	$8, 669, 889
New Hampshire	47	1	46	5, 740, 000	5, 769, 000	11, 401, 455	6, 198, 638	5, 202, 817
Vermont	49	3	46	8, 768, 700	7, 635, 500	17, 350, 960	10, 150, 370	7, 200, 590
Massachusetts	240	3	237	97, 147, 000	69, 556, 850	153, 671, 580	92, 252, 113	61, 419, 467
Rhode Island	62	1	61	20, 079, 800	14, 053, 900	32, 447, 825	19, 629, 985	12, 817, 840
Connecticut	85	4	81	25, 548, 120	19, 731, 200	43, 955, 140	26, 587, 407	17, 367, 733
Totals, Eastern States	557	14	543	167, 943, 620	126, 205, 700	278, 066, 480	165, 388, 144	112, 678, 336
New York	335	53	282	95, 199, 691	54, 619, 950	156, 836, 355	107, 103, 027	49, 733, 328
New Jersey	70	1	69	14, 178, 350	12, 549, 350	27, 288, 720	16, 061, 668	11, 227, 052
Pennsylvania	253	21	232	56, 014, 340	44, 954, 300	101, 154, 415	59, 664, 955	41, 489, 460
Delaware	13	.....	13	1, 663, 985	1, 484, 200	3, 149, 315	1, 784, 115	1, 365, 200
Maryland	34	2	32	13, 298, 685	8, 145, 000	21, 118, 700	13, 161, 270	7, 957, 430
Totals, Middle States	705	77	628	180 355, 051	121, 752, 800	309, 547, 505	197, 775, 035	111, 772, 470
District of Columbia	10	4	6	1, 432, 000	1, 038, 000	3, 298, 300	2, 258, 857	1, 039, 443
Virginia	29	10	19	3, 485, 000	2, 719, 850	6, 889, 990	4, 373, 967	2, 516, 023
West Virginia	20	5	15	1, 846, 000	1, 548, 250	4, 743, 240	3, 115, 568	1, 627, 672
North Carolina	15	.....	15	2, 601, 000	1, 399, 000	3, 409, 550	1, 914, 760	1, 494, 790
South Carolina	12	.....	12	2, 870, 700	1, 470, 000	3, 367, 185	1, 968, 835	1, 398, 350
Georgia	17	5	12	2, 141, 000	1, 899, 000	4, 451, 260	2, 611, 125	1, 840, 135
Florida	2	1	1	50, 000	50, 000	52, 400	8, 000	44, 400
Alabama	11	1	10	1, 658, 000	1, 521, 000	2, 736, 750	1, 271, 267	1, 465, 483
Mississippi	2	2	.....	.....	.....	66, 000	64, 479	1, 521
Louisiana	11	4	7	3, 900, 000	920, 000	5, 664, 760	4, 120, 698	1, 544, 062
Texas	12	.....	12	1, 125, 000	684, 000	1, 608, 430	1, 039, 487	568, 943
Arkansas	3	1	2	205, 000	205, 000	473, 700	220, 765	252, 935
Kentucky	53	7	46	9, 986, 500	8, 357, 350	16, 618, 055	8, 341, 797	8, 276, 258
Tennessee	32	7	25	3, 080, 300	2, 624, 500	5, 930, 520	3, 430, 036	2, 500, 454
Missouri	43	13	30	7, 735, 000	2, 270, 000	10, 607, 405	7, 889, 811	2, 717, 594
Totals, Southern and Southwestern States	272	60	212	42, 115, 500	26, 705, 950	69, 917, 545	42, 629, 482	27, 288, 063
Ohio	195	31	164	28, 471, 900	23, 627, 250	53, 122, 830	30, 939, 539	22, 183, 291
Indiana	114	15	99	16, 180, 500	13, 281, 700	32, 253, 385	19, 695, 761	12, 557, 624
Illinois	163	19	144	18, 461, 000	10, 413, 000	31, 895, 265	21, 233, 462	10, 661, 803
Michigan	89	8	81	9, 844, 500	6, 267, 100	14, 990, 120	9, 117, 897	5, 872, 223
Wisconsin	56	16	40	3, 500, 000	2, 295, 500	6, 777, 140	4, 382, 428	2, 394, 712
Iowa	99	21	78	6, 137, 000	4, 475, 500	11, 447, 880	7, 148, 096	4, 299, 784
Minnesota	38	7	31	4, 628, 700	2, 694, 400	6, 638, 580	3, 960, 462	2, 678, 118
Kansas	27	12	15	1, 065, 000	940, 000	2, 676, 260	1, 637, 988	1, 038, 272
Nebraska	12	2	10	1, 000, 000	824, 000	1, 746, 860	955, 900	790, 960
Totals, Western States	793	131	662	89, 288, 600	64, 818, 450	161, 548, 320	99, 071, 533	62, 476, 787
Nevada	1	1	.....	.....	.....	131, 700	127, 877	3, 823
Oregon	1	.....	1	250, 000	250, 000	460, 400	235, 400	225, 000
Colorado	17	4	13	1, 235, 000	732, 000	1, 417, 620	729, 137	688, 483
Utah	4	3	1	200, 000	50, 000	602, 230	519, 162	83, 068
Idaho	1	.....	1	100, 000	100, 000	186, 040	103, 339	82, 701
Montana	6	1	5	350, 000	236, 000	464, 420	249, 351	215, 069
Wyoming	2	.....	2	125, 000	60, 000	103, 200	47, 060	56, 140
New Mexico	2	.....	2	300, 000	300, 000	543, 260	275, 210	268, 050
Dakota	1	.....	1	50, 000	50, 000	90, 930	46, 930	44, 000
Totals, Pacific States and Territories	35	9	26	2, 610, 000	1, 778, 000	3, 999, 800	2, 333, 466	1, 666, 334
Due banks for mutilated notes retired	.....	.....	.....	.....	.....	.....	.....	893, 121
Grand totals	2, 362	291	2, 071	482, 312, 771	341, 260, 900	823, 079, 650	507, 197, 660	316, 775, 111
Add for gold banks	10	1	9	4, 300, 000	1, 788, 000	2, 961, 000	1, 528, 880	1, 432, 120
Totals of currency and gold banks	2, 372	292	2, 080	486, 612, 771	343, 048, 900	826, 040, 650	508, 726, 540	318, 207, 231

The act of February 25, 1863, and the subsequent act of June 3, 1864, authorized the issue of three hundred millions of dollars of national-

bank circulation, which was increased by the act of July 12, 1870, to three hundred and fifty-four millions. The act of June 20, 1874, authorized any national-bank desiring to withdraw its circulating notes, in whole or in part, to deposit lawful money with the Treasurer of the United States, in sums not less than $9,000, and to withdraw a proportionate amount of the bonds held as security for such notes; and the act of January 14, 1875, repealed all provisions restricting the aggregate amount of national-bank circulation, 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 $300,000,000, and no more.

Nearly all of the $300,000,000 of national-bank circulation originally authorized was issued during the first six years subsequent to the establishment of the system, the amount outstanding on November 1, 1868, having been $299,887,675—or within $112,325 of the authorized limit. The additional fifty-four millions authorized by the act of July 12, 1870, was never wholly issued—the greatest amount of circulation outstanding at any time having been on December 1, 1874, when it was $352,394,346, or $1,605,654 less than then authorized by law.

Since the passage of the acts of June 20, 1874, and of January 14, 1875, authorizing the retirement and reissue of national-bank notes at the pleasure of the banks, the circulation has been steadily decreasing in amount. This will be seen from the following table, which exhibits the total outstanding circulation, not including mutilated notes in transit, upon the 1st day of January for the last ten years, and also upon November 1 of the present year:

Jan. 1, 1868	$299, 846, 206	Jan. 1, 1874	$348, 516, 478
Jan. 1, 1869	299, 747, 569	Jan. 1, 1875	347, 959, 471
Jan. 1, 1870	299, 629, 322	Jan. 1, 1876	341, 653, 672
Jan. 1, 1871	304, 956, 849	Jan. 1, 1877	318, 356, 754
Jan. 1, 1872	327, 727, 306	Nov. 1, 1877	315, 881, 990
Jan. 1, 1873	342, 541, 452		

The amount of legal-tender notes on deposit for the purpose of retiring national-bank circulation was, on November 1, 1875, $20,238,642; on November 1, 1876, $20,910,946; and on November 1, 1877, $13,111,371; and deducting these amounts respectively from the amount of circulation outstanding at the dates named, the remainder, on November 1, 1875, was $322,944,586; on November 1, 1876, $298,965,250; and on November 1, 1877, $302,770,619—or only $2,770,619 more than the three hundred millions originally authorized.

Since the passage of the act of June 20, 1874, $72,407,545 of legal-tender notes have been deposited in the Treasury for the purpose of retiring circulation, and $63,109,849 of bank-notes have been redeemed, destroyed and retired. Since the passage of the act of January 14, 1875, $34,386,385 of additional circulation has been issued, and legal-tender notes equal to eighty per cent. thereof, or $27,509,108, have been retired, leaving $354,490,892 of the latter notes outstanding November 1, 1877. The amount of additional circulation issued for the year ending November 1, 1877, was $16,306,030, of which $1,244,520 was issued to twenty-nine banks organized during the year, having capital amounting to $2,589,000; and within the same period $20,681,637 of circulation was retired, without reissue; the actual decrease for the year being $4,375,607, and the total decrease since January 14, 1875, $35,086,339. During the year ending November 1, 1877, lawful money to the amount

of $10,465,756 was deposited with the Treasurer to redeem circulation, of which amount $2,291,266 was deposited by banks in liquidation. The amount previously deposited, under the act of June 20, 1874, was $52,853,560, and by banks in liquidation $9,088,229; 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 of the sums named ($76,221,220) the amount of circulating notes redeemed and destroyed, and for which no reissue has been made, ($63,109,849,) there remained in the hands of the Treasurer on November 1, 1877, $13,111,371 of lawful money for the redemption and retirement of circulation.

The following table exhibits by States the issue and retirement of circulation during the year ending November 1, 1877, and the total amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		
		Under act of June 20, 1874.	Of liquidating banks.	Total.
Maine	$361, 940	$170, 800	$4, 658	$175, 458
New Hampshire	125, 205	9, 800	3, 303	13, 103
Vermont	215, 990	250, 219	29, 050	279, 269
Massachusett's	3, 660, 370	1, 328, 162	10, 350	1, 338, 512
Rhode Island	139, 300	204, 145	.....	204, 145
Connecticut	372, 200	370, 665	11, 457	382, 122
New York	6, 214, 140	3, 530, 258	335, 472	3, 865, 730
New Jersey	484, 300	387, 891	4, 600	392, 491
Pennsylvania	1, 543, 120	1, 952, 655	208, 070	2, 160, 725
Delaware	075	.....	.....	.....
Maryland	84, 200	427, 890	24. 050	451, 940
District of Columbia	69, 700	136, 375	33, 150	169, 525
Virginia	201, 000	297, 005	133, 953	430, 958
West Virginia	9, 000	40, 700	108, 950	149, 650
North Carolina	48, 600	272, 750	.....	272, 750
South Carolina	21, 000	211, 280	.....	211, 280
Georgia	59, 520	94, 930	63, 080	158, 010
Florida	.....	.....	.....	.....
Alabama	18, 000	16, 100	100	16, 200
Mississippi	.....	.....	300	300
Louisiana	90, 000	547, 860	85, 300	633, 160
Texas	54, 000	60, 427	.....	60, 427
Arkansas	90, 000	33, 118	200	33, 318
Kentucky	344, 500	345, 958	148, 812	494, 770
Tennessee	54, 000	96, 038	68, 350	164, 388
Missouri	45, 200	517, 135	134, 809	651, 944
Ohio	414, 860	665, 000	281, 257	946, 257
Indiana	454, 400	820, 527	153, 563	974, 090
Illinois	270, 970	1, 363, 984	305, 368	1, 669, 352
Michigan	96, 800	462, 822	36, 550	499, 372
Wisconsin	111, 000	158, 745	89, 652	248, 397
Iowa	175, 940	295, 769	153, 673	449, 442
Minnesota	292, 200	360, 914	70, 550	431, 464
Kansas	.....	37, 350	113, 007	150, 357
Nebraska	27, 000	55, 550	12, 350	67, 900
Nevada	.....	.....	800	800
Oregon	.....	.....	.....	.....
Colorado	157, 500	45, 500	29, 100	74, 600
Utah	.....	10, 525	30, 850	41, 375
Idaho	.....	.....	.....	.....
Montana	.....	.....	1, 750	1, 750
Surrendered to this office and retired	.....	.....	.....	2, 416, 306
Totals for the year ending November 1, 1877	16, 306, 030	15, 578, 847	2, 686, 484	20, 681, 637
Add totals from June 20, 1874, to November 1, 1876	22, 814, 855	37, 122, 069	7, 722, 449	44, 844, 518
Surrendered to this office between same dates	.....	.....	.....	6, 713, 801
Total issues and retirement from June 20, 1874, to November 1, 1877	39, 120, 885	52, 700, 916	10, 408, 933	72, 239, 956

The following table exhibits the issue and retirement of national-bank notes, and the deposit and retirement of legal-tender notes, monthly, from the passage of the act of January 14, 1875, to December 1 of this year:

Months.	National-bank circulation.		Legal-tender notes.	
	Issued.	Retired.	Deposited.	Retired.
Jan., 1875, (last 17 days)	$537, 580	$255, 600	$1, 323, 214	.....
Feb., "	1, 062, 440	1, 139, 204	3, 283, 100	.....
Mar., "	1, 956, 580	583, 200	2, 875, 448	$2, 778, 100
Apr., "	1, 390, 200	1, 614, 400	2, 261, 463	1, 175, 140
May, "	1, 237, 500	1, 532, 530	1, 637, 309	987, 760
June, "	1, 735, 525	1, 734, 900	3, 099, 626	1, 292, 420
July, "	1, 151, 140	2, 156, 500	1, 886, 910	1, 016, 472
Aug., "	626, 960	1, 847, 596	943, 246	509, 400
Sept., "	520, 650	1, 803, 020	2, 167, 406	304, 584
Oct., "	768, 100	1, 903, 355	3, 241, 885	704, 880
Nov., "	981, 010	967, 969	1, 284, 079	764, 472
Dec., "	821, 220	898, 039	2, 006, 950	644, 552
Jan., 1876	702, 370	1, 986, 723	2, 629, 900	554, 080
Feb., "	329, 385	1, 949, 873	3, 856, 237	329, 748
Mar., "	322, 380	1, 853, 549	5, 304, 027	188, 144
Apr., "	225, 815	1, 622, 117	3, 001, 600	227, 372
May, "	476, 560	2, 087, 421	2, 085, 692	404, 208
June, "	485, 670	4, 744, 747	2, 612, 645	351, 384
July, "	144, 880	2, 871, 816	1, 232, 831	153, 056
Aug., "	360, 100	4, 032, 953	1, 137, 630	284, 624
Sept., "	1, 045, 510	2, 330, 168	1, 776, 085	839, 864
Oct., "	1, 198, 780	2, 201, 606	1, 251, 609	959, 024
Nov., "	780, 895	1, 900, 862	432, 600	624, 716
Dec., "	1, 069, 895	1, 410, 285	870, 975	855, 916
Jan., 1877	1, 337, 840	1, 447, 868	703, 240	1, 070, 272
Feb., "	931, 660	2, 250, 377	818, 247	745, 328
Mar., "	1, 979, 100	1, 319, 728	737, 755	1, 583, 280
Apr., "	1, 452, 250	1, 435, 491	675, 265	1, 161, 800
May, "	1, 352, 280	1, 739, 105	682, 240	1, 081, 824
June, "	810, 310	2, 121, 440	1, 732, 690	648, 248
July, "	837, 640	1, 123, 854	1, 610, 079	670, 112
Aug., "	1, 397, 570	1, 444, 141	1, 263, 940	1, 118, 056
Sept., "	1, 326, 540	595, 599	787, 325	1, 061, 232
Oct., "	3, 030, 050	1, 476, 581	151, 400	2, 424, 040
Nov., "	3, 938, 255	1, 385, 767	261, 600	3, 150, 604
National-bank notes surrendered to this office and retired	.....	9, 238, 107	.....	.....
Totals	38, 324, 640	70, 966, 491	62, 626, 248	30, 659, 712

The table below gives similar information by fiscal years:

The amount of legal-tender notes, deposited to retire na-national-bank notes, under act of June 20, 1874, is as follows:

From June 20, 1874, to June 30, 1875	$25, 523, 059	
For the fiscal year ending, June 30, 1876	31, 020, 576	
For the fiscal year ending, June 30, 1877	12, 051, 167	
From June 30, 1877, to December 1, 1877	4, 074, 343	
	72, 669, 145	
On deposit June 20, 1874, to retire notes of closed banks	3, 813, 675	
		$76, 482, 820

The amount of national-bank notes retired was as follows:

From June 20, 1874, to January 14, 1875	2, 767, 232	
From January 14, 1875, to June 30, 1875	15, 193, 181	
For the fiscal year ending June 30, 1876	23, 820, 909	
For the fiscal year ending June 30, 1877	25, 021, 698	
From June 30, 1877, to December 1, 1877	6, 930, 703	
Total national-bank notes retired	73, 733, 723	
Less amount surrendered to this office and retired	9, 238, 107	
Amount redeemed by Treasurer United States		64, 495, 616
Total legal-tender notes on deposit at date		11, 987, 204

Additional national-bank notes have been issued, as follows:		
From January 14, 1875, to June 30, 1875	$7,919,825	
For the fiscal year ending June 30, 1876	7,411,260	
For the fiscal year ending June 30, 1877	12,463,500	
From June 30, 1877, to December 1, 1877	10,530,055	
		$38,324,640
Of which amount 80 per cent. in legal-tender notes has been retired, as follows:		
From January 14, 1875, to June 30, 1875	$6,228,420	
For the fiscal year ending June 30, 1876	5,999,296	
For the fiscal year ending June 30, 1877	10,007,952	
From June 30, 1877, to December 1, 1877	8,424,044	
		30,659,712

The following summany exhibits concisely the operations of the acts of June 20, 1874, and of January 14, 1875, down to December 1, 1877:

National-bank notes outstanding, June 20, 1874		$349,894,182
Amount of same issued from June 20, 1874, to January 14, 1875.	$4,734,500	
Amount redeemed and retired between same dates	2,767,232	
Increase from June 20, 1874, to January 14, 1875		1,967,268
Total amount outstanding January 14, 1875		351,861,450
Amount redeemed and retired from January 14, 1875, to date.	$61,728,384	
Amount surrendered between same dates	9,238,107	
Total redeemed and surrendered	70,966,491	
Amount issued between same dates	38,324,640	
Decrease from January 14, 1875, to date		32,641,851
National-bank notes outstanding at date		319,219,599
Greenbacks on deposit June 20, 1874, to retire notes of closed banks		$3,813,675
Deposited from June 20, 1874, to date, to retire national-bank notes		72,669,145
Total deposits		76,482,820
Circulation redeemed by Treasurer between same dates without reissue		64,495,616
Greenbacks on deposit at date		$11,987,204
Greenbacks retired under act of January 14, 1875		$30,659,712
Greenbacks outstanding at date		351,340,288

NATIONAL GOLD BANKS.

National gold banks were authorized to be organized under the act of July 12, 1870. The largest amount of outstanding circulation of these banks was on August 19, 1875, when it amounted to $2,640,000, upon a capital of $4,630,000. Nine national gold banks were in operation on November 1, 1877, all located in the State of California, with a capital of $4,300,000, and with circulation amounting to $1,432,120. These banks are subject to the same restrictions as other national banking associations. The amount of circulation issued upon bonds deposited is, however, but eighty per cent., and they are required to keep on hand twenty-five per cent. of their circulation in gold and silver coin, the notes of the bank being redeemed in gold coin alone. A bill passed the House of Representatives during the last session, authorizing the issue of ninety per cent. of circulation upon the amount of bonds deposited with the Treasurer, and also requiring such banks to keep on deposit with the assistant treasurer in San Francisco five per cent. of their circulation in gold coin, in lieu of the twenty-five per cent. now required to be kept on hand, and to redeem their circulating notes at their own

counter and at the office of the assistant treasurer. This bill was passed too late in the session to be acted upon by the Senate, and its passage is now recommended.

SECURITY OF CIRCULATING-NOTES.

The following table exhibits the kinds and amounts of United States bonds held by the Treasurer on the 1st day of November, 1877, to secure the redemption of the circulating-notes of national banks:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Loan of February, 1861, (81s)	February 8, 1861	6 per cent	$2,581,000
Loan of July and August, 1861, (81s)	July 17 and August 5, 1861	do	36,145,800
Loan of 1863, (81s)	March 3, 1863	do	20,835,700
Five-twenties of 1865	March 3, 1865	do	7,000
Consols of 1865	do	do	4,792,150
Consols of 1867	do	do	7,824,900
Consols of 1868	do	do	1,962,000
Ten-forties of 1864	March 3, 1864	5 per cent	76,071,950
Funded loan of 1881	July 14, 1870, and January 20, 1871.	do	124,018,550
Funded loan of 1891	do	4½ per cent	45,089,700
Funded loan of 1907	do	4 per cent	15,884,150
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6 per cent	7,836,000
Total			343,048,900

On October 1, 1865, the total amount of bonds held for this purpose was $276,250,550, of which $199,397,950 was in six per cents., and $76,852,600 in five per cents. On October 1, 1870, the amount held was $342,833,850, of which only $95,942,550 were five per cents.; from which it appears that there has been, during the last seven years, an increase of $104,147,950 in the five per cents., and a decrease of $164,906,750 in the six per cent. bonds. During the two years ending November 1, instant, there has been a decrease of $46,518,662 in six per cents., and of $38,955,700 in five per cent. bonds; while in the same period $45,089,700 of four and one-half per cents., and within the last six months $15,884,150 of four per cent. bonds, have been deposited.

From the above table it will be seen that the amount of bonds pledged by the national banks as security for their circulating-notes is $343,048,900. This amount consists of $81,984,550 of six per cent. bonds, including $7,836,000 issued to Pacific Railroads, $200,090,500 of five per cent., $45,089,700 of four and one-half per cent., and $15,884,150 of four per cent. bonds. If that portion of these securities bearing a higher rate of interest were exchanged for the latest issues of United States bonds, bearing interest at the rate of four per cent. per annum, the income of the banks from this source would thereby be reduced $3,865,194.50. The tax upon circulation paid to the government for the last fiscal year was about $2,900,000, which is $965,194.50 less than the loss of income to the banks, if the bonds held as security for circulation were all exchanged for the four per cents. That is to say, if circulating notes, free from tax, were authorized to be issued upon four per cent. bonds deposited as security therefor, and such bonds should be substituted for the others now on deposit, the income of the national banks would thus be reduced $965,194.50. The government would, however, be largely the gainer; for the purchase by the banks of $327,004,750 of four per cent. bonds would place the Treasury Department in funds with which to purchase and retire the same amount of six per cents which have now matured. The government would thereby save $6,540,095 annually in interest,

while it would lose the present tax upon circulation, ($2,900,000,) thus leaving a net annual gain of $3,640,095.

The government has now outstanding more than nine hundred millions of six per cent. bonds, which are to be retired before the five per cents can be called in. When the six per cents shall have been retired, the banks may still hold the five per cents, of which more than $700,000,000 are now outstanding. If the six per cents held by them should be exchanged for fives, the income to the banks would then be $3,015,000—or $115,000 more than the amount of taxes paid upon circulation during the last fiscal year. When the banks shall become the owners of $300,000,000 of the four per cents, it may be fairly presumed that the borrowing-power of the government will be fixed at not above that rate; so that the funding of the remaining five and six per cent. bonds of the government will be promoted and hastened. It is also to be presumed that, under the stimulus of renewed prosperity in trade and commerce, and the gradual reduction of the greenbacks, an additional amount of bank currency will be issued, which will furnish renewed demands from the banks for the four per cent. issues. It is not probable that during the next ten years the government debt will all be reduced to a rate of interest below five per cent.; and it is clearly for the interest of the government, until this can be accomplished, to receive the four per cents from the banks, free of any tax upon circulation.

The proposition for the repeal of the tax upon circulation has not been urged by the national-bank interest; but, if the four per cent. bonds were authorized to be received as a basis for circulation which shall be free from tax, it would seem that all of the six per cent. bonds now outstanding could soon be exchanged for what would then be rightfully designated the four per cent. consols of the United States.

RESERVE.

It is estimated by the best authorities that the Scotch banks, which have long enjoyed the reputation of being well managed, and the Joint-stock and other incorporated banks of England (not including the Bank of England) hold not exceeding five per cent. of their liabilities in ready money. The remainder of their reserves are largely invested in the English consols, bearing interest at the rate of three per cent. per annum, the average price of which, since 1850, has been about ninety-two cents to the dollar.

The French Government issues small coupon-bonds, or rentes, in denominations as low as one hundred francs, or about twenty dollars, for the convenience of those who desire to invest their savings in the public funds. The recent failures of savings-banks throughout this country, having on deposit large amounts of the people's earnings, have suggested the propriety and policy of the issue by the Government of four per cent. bonds of a denomination less than fifty dollars. There is but little doubt that the savings of the people would be largely invested in such bonds, provided they could be readily negotiated by the holders, when desired, without material loss.

The national banks in the reserve cities are required to keep a reserve of twenty-five per cent. upon deposits, one-half of which may be on deposit with their reserve agents in the city of New York. The country banks are required to hold a reserve of fifteen per cent. upon deposits, three-fifths of which may consist of balances with their correspondents in the reserve cities. An amount equal to more than one-sixth of the capital of the national banks, or about $87,000,000, is thus con-

tinually kept on deposit with the banks in the reserve cities. A considerable portion, probably one-half of this amount, is sent by the banks to their correspondents, not for the purpose of legitimate business, but in order to obtain interest upon idle funds which cannot be invested by them in available loans. If authority were given to the national banks to hold, in four per cent. bonds of a denomination less than fifty dollars, such portion of their reserve on deposit with their agents as they might think proper, it would result in a large investment by them in these securities; and the savings-bank depositor, if he should so desire, would then find no difficulty in disposing of these small bonds among the twenty-one hundred national banks, one, at least, of which is located in almost every village in the country. This policy would also have the effect of strengthening the available resources of the banks, and of retaining in their hands a considerable portion of those idle funds which are now sent to their correspondents in the central cities, and are loaned by the latter, upon call, to dealers in speculative securities.

It is estimated that an amount, varying from 200 to 600 millions of dollars, is held in English consols, as a reserve fund, by the banks of the United Kingdom; and there does not seem to be any good reason why the four per cent. consols of the United States should not be employed for a similar purpose in this country; and the Comptroller recommends that the banks outside of the city of New York be allowed to hold that portion of their reserves, not required to be kept on hand in cash, in the small four per cent. bonds which may be issued for the use of that class of persons now depositing in savings-banks.

The following tables exhibit the amount of circulation, net deposits and reserve held by the national banks in the States and Territories, (exclusive of reserve cities,) in New York City, and in the other principal cities, together with the total amount held by all the banks, at three periods in each year, from 1872 to the present time.

STATES AND TERRITORIES, EXCLUSIVE OF RESERVE CITIES.

Dates.	Number of banks.	Liabilities.			Reserve req'red.	Reserve held.		Classification of reserve.		
		Circulation.	Net deposits.	Total.		Amount	Ratio to liabilities.	Specie.	Other lawful money.	Due from agents.
		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Per cent*	*Millions*	*Millions*	*Millions*
April 19, 1872	1,616	220.1	267.3	487.4	73.1	98.0	20.2	2.6	43.2	52.2
June 10, 1872	1,626	222.0	268.8	490.8	73.6	101.8	20.7	1.9	42.1	57.8
October 3, 1872	1,689	227.3	282.1	509.4	76.4	97.8	19.2	2.0	43.3	52.5
April 25, 1873	1,732	231.9	290.7	522.6	78.4	105.7	20.2	1.6	45.1	59.0
June 13, 1873	1,737	232.8	294.9	527.7	79.2	108.9	20.6	1.7	44.9	62.3
September 12, 1873	1,747	233.1	303.8	536.9	80.6	110.5	20.6	2.1	44.5	63.9
May 1, 1874	1,751	235.8	286.2	522.0	78.4	112.6	21.6	2.4	50.1	60.1
June 26, 1874	1,755	235.4	287.4	522.8	78.5	111.5	21.3	2.2	47.3	62.0
October 2, 1874	1,774	234.1	293.4	527.5	79.2	100.6	19.1	2.4	45.5	52.7
May 1, 1875	1,815	231.5	305.2	536.7	80.5	100.7	18.8	1.5	47.1	52.1
June 30, 1875	1,845	229.8	311.5	541.3	81.2	105.2	19.4	1.6	45.2	58.4
October 1, 1875	1,851	230.7	306.7	537.4	80.7	100.1	18.6	1.6	45.2	53.3
May 12, 1876	1,853	222.4	298.7	521.1	78.2	104.5	20.1	1.9	45.9	56.7
June 30, 1876	1,855	218.8	298.7	517.5	77.6	103.8	20.1	2.5	44.1	57.2
October 2, 1876	1,853	218.6	291.2	509.8	76.5	100.0	19.6	2.8	41.8	55.4
April 14, 1877	1,839	217.7	293.4	511.1	76.7	103.9	20.3	4.2	43.8	55.9
June 22, 1877	1,844	214.5	290.9	505.4	75.9	101.9	20.2	4.2	42.7	55.0
October 1, 1877	1,845	216.5	289.4	505.9	76.0	95.4	18.9	4.2	42.3	48.9

NEW YORK CITY.

Dates.	Number of banks.	Liabilities.			Reserve req'red.	Reserve held.		Classification of reserve.		
		Circulation.	Net deposits.	Total.		Amount	Ratio to liabilities.	Specie.	Other lawful money.	Due from agents.
		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Per cent*	*Millions*	*Millions*	*Millions*
April 19, 1872	51	28.6	172.0	200.6	50.1	53.4	26.6	11.9	41.5	.....
June 10, 1872	51	28.3	196.9	225.2	56.3	65.6	29.1	15.2	50.4	.....
October 3, 1872	50	28.1	158.0	186.1	46.5	45.4	24.4	6.4	39.0	.....
April 25, 1873	49	28.0	163.6	191.6	47.9	47.3	24.7	13.1	34.2	.....
June 13, 1873	49	27.7	186.5	214.2	53.6	64.4	30.1	23.6	40.8	.....
September 12, 1873	48	27.5	172.7	200.2	50.0	46.9	23.4	14.6	32.3	.....
May 1, 1874	48	27.2	207.6	234.8	58.7	71.3	30.4	25.0	46.3	.....
June 26, 1874	48	26.2	206.4	232.6	58.1	71.8	30.9	15.5	56.3	.....
October 2, 1874	48	25.3	204.6	229.9	57.5	68.3	29.7	14.4	53.9	.....
May 1, 1875	48	21.0	197.5	218.5	54.6	57.8	26.4	6.7	51.1	.....
June 30, 1875	48	19.2	218.4	237.6	59.4	76.6	32.2	13.7	62.9	.....
October 1, 1875	48	18.3	202.3	220.6	55.1	60.5	27.4	5.0	55.5	.....
May 12, 1876	47	16.1	180.5	196.6	49.2	53.4	27.2	16.0	37.4	.....
June 30, 1876	47	15.6	195.8	211.4	52.8	65.1	30.8	18.1	47.0	.....
October 2, 1876	47	14.8	197.9	212.7	53.2	60.7	28.5	14.6	46.1	.....
April 14, 1877	47	16.2	191.9	208.1	52.0	54.9	26.4	15.8	39.1	.....
June 22, 1877	47	15.9	243.7	259.6	64.9	61.3	23.6	11.7	49.6	.....
October 1, 1877	47	15.4	174.9	190.3	47.6	48.1	25.2	13.0	35.1	.....

OTHER RESERVE CITIES.

		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Per cent*	*Millions*	*Millions*	*Millions*
April 19, 1872	176	76.6	183.9	260.5	65.1	71.4	27.4	5.1	36.4	29.9
June 10, 1872	176	76.8	198.1	274.9	68.7	79.1	28.8	2.8	42.6	33.7
October 3, 1872	180	78.1	179.6	257.7	64.4	66.8	25.9	1.9	36.7	28.2
April 25, 1873	181	78.2	196.0	274.2	68.6	72.4	26.4	2.2	40.4	29.8
June 13, 1873	182	78.2	210.5	288.7	72.2	80.8	28.0	2.7	43.2	34.9
September 12, 1873	181	77.8	197.5	275.3	68.8	71.8	26.1	3.2	36.3	32.3
May 1, 1874	179	77.3	210.9	288.2	72.1	84.2	29.2	5.1	45.4	33.7
June 26, 1874	180	76.9	219.1	296.0	74.0	87.4	29.5	4.5	47.4	35.5
October 2, 1874	182	73.1	219.9	293.0	73.3	76.0	25.9	4.5	40.4	31.1
May 1, 1875	183	70.8	217.9	288.7	72.2	72.0	25.0	2.4	41.1	28.5
June 30, 1875	183	69.1	225.5	294.6	73.7	78.0	26.4	3.7	43.0	31.3
October 1, 1875	188	69.4	222.9	292.3	73.1	74.5	25.5	1.5	40.7	32.3
May 12, 1876	189	61.7	213.9	275.6	68.9	72.7	30.0	3.8	38.8	30.1
June 30, 1876	189	60.0	219.0	279.0	69.8	77.8	27.9	4.7	42.4	30.7
October 2, 1876	189	58.4	216.3	274.7	68.7	76.1	27.7	4.0	40.1	32.0
April 14, 1877	187	60.8	209.5	270.3	67.6	72.3	26.7	7.1	36.1	29.1
June 22, 1877	187	59.6	233.7	293.3	73.3	77.2	26.3	5.4	44.7	27.1
October 1, 1877	188	60.0	203.4	263.4	65.9	67.3	25.5	5.6	37.3	24.4

SUMMARY.

		Millions	*Millions*	*Millions*	*Millions*	*Millions*	*Per cent*	*Millions*	*Millions*	*Millions*
April 19, 1872	1,843	325.3	623.2	948.5	188.4	222.9	23.5	19.6	121.2	82.1
June 10, 1872	1,853	327.1	663.8	990.9	198.6	246.5	24.9	20.0	134.9	91.6
October 3, 1872	1,919	333.5	619.8	953.3	187.4	209.9	22.1	10.2	119.0	80.7
April 25, 1873	1,962	338.1	650.3	988.4	194.9	225.4	22.8	16.9	119.7	88.8
June 13, 1873	1,968	338.8	691.9	1,030.7	204.9	254.1	24.7	28.0	129.0	97.1
September 12, 1873	1,976	338.4	674.0	1,012.4	199.5	229.1	22.6	19.9	113.1	96.1
May 1, 1874	1,978	340.3	704.7	1,045.0	209.1	268.1	25.7	32.5	141.8	93.8
June 26, 1874	1,983	338.5	713.0	1,051.5	210.6	270.7	25.7	22.3	150.9	97.5
October 2, 1874	2,004	332.5	717.9	1,050.4	210.0	244.9	23.3	21.3	139.8	83.8
May 1, 1875	2,046	323.3	720.6	1,043.9	207.3	230.5	22.1	10.6	139.3	80.6
June 30, 1875	2,076	318.1	755.4	1,073.5	214.3	259.8	24.2	19.0	151.1	89.7
October 1, 1875	2,087	318.4	731.9	1,050.3	208.9	235.1	22.3	8.1	141.4	85.6
May 12, 1876	2,089	300.2	693.1	993.3	196.3	230.6	23.2	21.7	122.1	86.8
June 30, 1876	2,091	294.4	713.5	1,007.9	200.2	246.7	24.5	25.3	133.5	87.9
October 2, 1876	2,089	291.8	705.4	997.2	198.4	236.8	23.7	21.4	128.0	87.4
April 14, 1877	2,073	294.7	694.8	989.5	196.3	231.1	23.4	27.1	119.0	85.0
June 22, 1877	2,078	290.0	768.3	1,058.3	214.1	240.4	22.7	21.3	137.0	82.1
October 1, 1877	2,080	291.9	667.7	959.6	189.5	210.8	22.0	22.8	114.7	73.3

Previous to the passage of the act of June 20, 1874, the national banks were rquired to hold a reserve upon circulation and deposits. By that act the provisions requiring a reserve to be kept upon circulation were repealed; but the banks were required to deposit with the Treasurer of the United States lawful money, equal in amount to five per centum of their circulation, as a redemption fund, which fund was authorized to be counted as a part of the reserve upon deposits. In the table above given this redemption fund, on and after June 20, 1874, is included in the item of "other lawful money," and the ratio of reserve, as given, is upon both circulation and deposits.

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, at ten different dates, from October 2, 1874, to October 1, 1877, the date of the latest returns from the banks.

STATES AND TERRITORIES, EXCLUSIVE OF RESERVE CITIES.

Dates.	Number of banks.	Net deposits.	Reserve req'red.	Reserve held.		Classification of reserve.			
				Amount	Ratio to deposits	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions	*Millions*	*Millions*	*Per cent.*	*Millions*	*Millions*	*Millions*	*Millions*
October 2, 1874	1,774	293.4	44.1	100.6	34.3	2.4	33.6	52.7	11.9
May 1, 1875	1,815	306.2	46.0	100.7	32.9	1.5	35.2	52.1	11.9
June 30, 1875	1,845	312.6	47.0	105.1	33.6	1.6	33.5	58.4	11.6
October 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
May 12, 1876	1,853	299.4	45.0	104.5	34.9	1.9	34.9	56.7	11.0
June 30, 1876	1,855	299.5	45.0	103.8	34.7	2.5	33.2	57.2	10.9
October 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
April 14, 1877	1,839	294.2	44.2	103.9	35.3	4.2	33.1	55.9	10.7
June 22, 1877	1,844	291.6	43.8	101.9	35.0	4.2	32.1	55.0	10.6
October 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7

NEW YORK CITY.

		Millions	*Millions*	*Millions*	*Per cent.*	*Millions*	*Millions*	*Millions*	*Millions*
October 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
May 1, 1875	48	197.5	49.4	57.8	29.2	6.7	49.9	.....	1.2
June 30, 1875	48	218.4	54.6	76.6	35.1	13.7	61.8	.....	1.1
October 1, 1875	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
May 12, 1876	47	180.5	45.1	53.4	29.6	16.0	36.5	.....	0.9
June 30, 1876	47	195.8	49.0	65.1	33.2	18.1	46.2	.....	0.8
October 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
April 14, 1877	47	191.9	48.0	54.9	28.6	15.8	38.2	.....	0.9
June 22, 1877	47	243.7	60.9	61.3	25.1	11.7	48,7	.....	0.9
October 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8

OTHER RESERVE CITIES.

		Millions	*Millions*	*Millions*	*Per cent.*	*Millions*	*Millions*	*Millions*	*Millions*
October 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
May 1, 1875	183	219.3	54.8	72.1	32.9	2.4	37.4	28.6	3.6
June 30, 1875	183	226.9	56.7	77.9	34.4	3.7	39.3	31.3	3.6
October 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
May 12, 1876	189	214.6	53.6	72.8	33.9	3.8	35.7	30.1	3.2
June 30, 1876	189	219.6	54.9	77.8	35.4	4.7	39.4	30.7	3.0
October 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
April 14, 1877	187	210.2	52.5	72.3	34.4	7.1	33.1	29.1	3.0
June 22, 1877	187	234.3	58.6	77.2	32.9	5.4	41.6	27.1	3.1
October 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0

SUMMARY.

Dates.	Number of banks.	Net deposits.	Reserve req'red.	Reserve held.		Classification of reserve.			
				Amount	Ratio to deposits	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions	*Millions*	*Millions*	*Per cent.*	*Millions*	*Millions*	*Millions*	*Millions*
October 2, 1874	2,004	719.4	150.6	244.9	34.0	21.3	122.7	83.8	17.1
May 1, 1875	2,046	723.0	150.2	230.6	31.9	10.6	122.5	80.7	16.7
June 30, 1875	2,076	757.9	158.3	259.6	34.3	19.0	134.6	89.7	16.3
October 1, 1875	2,087	734.1	152.9	235.1	32.0	8.1	125.2	85.6	16.2
May 12, 1876	2,089	694.5	143.7	230.7	33.2	21.7	107.1	86.8	15.1
June 30, 1876	2,091	714.9	148.9	246.7	34.5	25.3	118.8	87.9	14.7
October 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
April 14, 1877	2,073	696.3	144.7	231.1	33.2	27.1	104.4	85.0	14.6
June 22, 1877	2,078	770.6	163.3	240.4	31.2	21.3	122.4	82.1	14.6
October 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5

In the above table, as will be seen, the redemption fund is given separate from the lawful money reserve on hand, and from the amount due from reserve agents.

The following table, compiled from weekly returns to the New York clearing-house, exhibits the average liabilities, (consisting of circulation and net deposits,) and the reserve held, together with the average amount of legal-tender notes and specie, and the ratio of each to liabilities, of the New York City national banks, in October of each year, from 1870 to 1877.

Dates.	Liabilities.	Reserve held.			Ratio to liabilities.		
		Legal-tenders.	Specie.	Total.	Legal-tenders.	Specie.	Total.
					Per cent.	*Per cent.*	*Per cent.*
October, 1870	$194,034,979	$46,603,058	$10,762,843	$57,365,901	24.0	5.6	29.6
October, 1871	209,421,950	45,799,550	8,769,000	54,568,550	21.9	4.2	26,1
October, 1872	194,103,050	42,954,675	9,607,900	52,562,575	22.2	4.9	27.1
October, 1873	157,171,475	7,417,075	10,707,700	18,124,775	4.7	6.8	11.5
October, 1874	222,510,980	51,594,320	12,873,060	64,467,380	23.2	5.8	29.0
October, 1875	212,787,180	49,834,040	6,278,840	56,112,880	23.4	3.0	26.4
October, 1876	204,033,625	42,901,875	15,876,325	58,778,200	21.0	7.8	28.8
October, 1877	186,508,750	35,204,175	14,672,125	49,876,300	18.9	7.8	26.7

The following table exhibits the movements of lawful-money reserve, consisting of specie and legal-tender notes, of the New York City national banks, weekly, during the month of October, for the last six years:

Week ending—	Specie.	Legal-tenders.	Total.	Ratio to liabilities.
October 5, 1872	$8, 469, 700	$37, 998, 500	$46, 468, 200	24. 9
October 12, 1872	10, 070, 200	40, 675, 100	50, 745, 300	26. 8
October 19, 1872	10, 657, 400	46, 260, 100	56, 917, 500	28. 6
October 26, 1872	9, 234, 300	46, 885, 000	56, 119, 300	27. 8
October 4, 1873	9, 240, 300	9, 251, 900	18, 492, 200	11. 6
October 11, 1873	10, 506, 900	8, 049, 300	18, 556, 200	11. 6
October 18, 1873	11, 650, 100	5, 179, 800	16, 829, 900	10. 7
October 25, 1873	11, 433, 500	7, 187, 300	18, 620, 800	12. 2
October 3, 1874	15, 373, 400	53, 297, 600	68, 671, 000	30. 0
October 10, 1874	14, 517, 700	52, 152, 000	66, 669, 700	29. 6
October 17, 1874	12, 691, 400	51, 855, 100	64, 546, 500	29. 0
October 24, 1874	11, 457, 900	49, 893, 900	61, 351, 800	28. 8
October 31, 1874	10, 324, 900	50, 773, 000	60, 097, 900	27. 9
October 2, 1875	5, 438, 900	56, 181, 500	61, 620, 400	28. 1
October 9, 1875	5, 716, 200	51, 342, 300	57, 058, 500	26. 5
October 16, 1875	5, 528, 500	48, 582, 700	54, 111, 200	25. 4
October 23, 1875	5, 735, 000	47, 300, 900	53, 035, 900	25. 3
October 30, 1875	8, 975, 600	45, 762, 800	54, 738, 400	26. 5
October 7, 1876	17, 682, 600	45, 535, 600	63, 218, 200	30. 5
October 14, 1876	16, 233, 600	43, 004, 600	59, 238, 200	28. 8
October 21, 1876	15, 577, 500	41, 421, 700	56, 999, 200	27. 8
October 28, 1876	14, 011, 600	41, 645, 600	55, 657, 200	28. 0
October 6, 1877	14, 665, 600	36, 168, 300	50, 833, 900	27. 0
October 13, 1877	14, 726, 500	35, 178, 900	49, 905, 400	26. 7
October 20, 1877	14, 087, 400	35, 101, 700	49, 189, 100	26. 5
October 27, 1877	15, 209, 000	34, 367, 800	49, 576, 800	26. 8

A table showing the average weekly deposits, circulation and reserve of these banks, for the months of September and October, since 1870, will be found in the Appendix. Tables will also be found in the Appendix, showing the state of the lawful money reserve of the national banks, as shown by their reports, from October 8, 1870, to October 1, 1877, together with a similar table showing the reserves, by States and principal cities, for October 1, 1877.

SPECIE IN BANK, AND ESTIMATED SPECIE IN THE COUNTRY.

The table below exhibits the amount of specie held by the national banks at the dates of their reports, for the last nine years—the coin, coin-certificates, and checks payable in coin, 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. coin-certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868..	$1, 698, 623 24	$6, 390, 140	$1, 536, 353 66	$9, 625, 116 90	$3, 378, 596 49	$13, 003, 713 39
Jan. 4, 1869..	1, 902, 769 48	18, 038, 520	2, 348, 140 49	22, 289, 429 97	7, 337, 320 29	29, 626, 750 26
Apr. 17, 1869..	1, 652, 575 21	3/720, 040	1, 469, 826 64	6, 842, 441 85	3, 102, 090 30	9, 944, 532 15
June 12, 1869..	2, 542, 533 96	11, 953, 680	975, 015 82	15, 471, 229 78	2, 983, 860 70	18, 455, 090 48
Oct. 9, 1869..	1, 792, 740 73	16, 897, 900	1, 013, 948 72	19, 704, 589 45	3, 297, 816 37	23, 002, 405 83
Jan. 22, 1870..	6, 196, 036 29	28, 501, 460	2, 190, 644 74	36, 888, 141 03	11, 457, 242 69	48, 345, 383 72
Mar. 24, 1870..	2, 647, 908 39	21, 872, 480	1, 069, 094 30	25, 589, 482 69	11, 507, 060 75	37, 096, 543 44
June 9, 1870..	2, 942, 400 24	18, 660, 920	1, 163, 905 88	22, 767, 226 12	8, 332, 211 66	31, 099, 437 78
Oct. 8, 1870..	1, 607, 742 91	7, 533, 900	3, 994, 006 42	13, 135, 649 33	5, 324, 362 14	18, 460, 011 47
Dec. 28, 1870..	2, 268, 581 96	14, 063, 540	3, 748, 126 87	20, 080, 248 83	6, 227, 002 76	26, 307, 251 59
Mar. 18, 1871..	2, 982, 155 61	13, 099, 720	3, 829, 881 64	19, 911, 757 25	5, 857, 409 39	25, 769, 166 64
Apr. 29, 1871..	2, 047, 930 71	9, 845, 080	4, 382, 107 24	16, 275, 117 95	6, 456, 909 07	22, 732, 027 02
June 10, 1871..	2, 249, 408 06	9, 161, 160	3, 680, 854 92	15, 091, 422 98	4, 833, 532 18	19, 924, 955 16
Oct. 2, 1871..	1, 121, 869 40	7, 590, 260	1, 163, 628 44	9, 875, 757 84	3, 377, 240 33	13, 252, 998 17
Dec. 16, 1871..	1, 454, 930 73	17, 354, 740	4, 255, 631 39	23, 065, 302 12	6, 529, 997 44	29, 595, 299 56
Feb. 27, 1872..	1, 490, 417 70	12, 341, 060	3, 117, 100 90	16, 948, 578 60	8, 559, 246 72	25, 507, 825 32
Apr. 19, 1872..	1, 828, 659 74	10, 102, 400	4, 715, 364 25	16, 646, 423 99	7, 787, 475 47	24, 433, 899 46
June 10, 1872..	3, 782, 909 64	11, 412, 160	4, 219, 419 52	19, 414, 489 16	4, 842, 154 98	24, 256, 644 14
Oct. 3, 1872.	920, 767 37	5, 454, 580	.....	6, 375, 347 37	3, 854, 409 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, 549 86	4, 279, 123 67	17, 777, 673 53
Apr. 25, 1873..	1, 344, 950 93	11, 743, 320	.....	13, 088, 250 93	3, 780, 557 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 00	13, 671, 660	.....	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, 129, 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	49, 709, 267 55
Apr. 14, 1877..	1, 930, 725 59	13, 899, 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, 538, 486 47	11, 409, 920	.....	12, 948, 406 47	9, 710, 413 84	22, 658, 820 31

The amount of silver coin held by the national banks on June 30 and October 2, 1876, was $1,627,566 and $2,557,599, respectively. The amount held on October 1, 1877, was $3,700,703. The amount of specie held by the State banks in the New England States, in New York, New Jersey, Pennsylvania, Maryland, Ohio and Wisconsin, as shown by their official reports for 1877, was $2,213,978, of which the banks in New York City held $2,029,160. In the returns from California the amount of coin is not given separately. The amount of "coin and bank-notes" returned July 1, 1877, was $20,081,300.

In my last annual report a statement was given, from estimates made by the Director of the Mint, showing that the probable amount of coin and bullion in the country on June 30, 1876, was $181,678,000, of which $30,113,000 was silver. Assuming this estimate to have been substantially correct, the movement of coin and bullion for the year ending June 30, 1877, and the amount in the country at the latter date, is shown from further estimates of the Director of the Mint to have been as follows:

Estimated amount of coin and bullion in the country June 30, 1876		$181,678,000
Estimated product of the mines for the year		82,000,000
Importations for the year		40,732,595
Total		304,410,595
Deduct exportations	$56,054,737	
Amount used in the arts and manufactures	5,500,000	
		61,554,737
Total estimated amount of coin and bullion in the country on June 30, 1877		242,855,858

Of this amount, $192,720,230 was in gold coin and bullion, and $50,135,628 in silver coin and bullion. The increase for the fiscal year was $61,177,858, of which $41,155,230 was in gold coin and bullion, and $20,022,628 in silver coin and bullion. The Director estimates the amount of gold coin and bullion in the country on October 31, 1877, at about $185,000,000, and of silver coin and bullion at about $50,000,000.

PUBLIC DEBT AT TS MAXIMUM—CURRENCY AND ITS COIN VALUE.

The public debt reached its maximum on August 31, 1865, when it amounted to $2,845,907,626, composed as follows:

Funded debt	$1,109,568,192
Matured debt	1,503,020
Temporary loans	107,148,713
Certificates of debt	85,093,000
Five per cent. legal-tender notes	33,954,230
Compound-interest legal-tender notes	217,024,160
Seven-thirty notes	830,000,000
United States notes, (legal-tenders)	433,160,569
Fractional currency	26,344,742
Suspended requisitions uncalled for	2,111,000

Of these obligations, $684,138,959 were a legal tender in the payment of all debts, public and private, except customs duties and interest on the public debt.

The amounts of legal-tender notes, demand-notes, fractional currency and national-bank notes, outstanding on August 31, 1865, and annually thereafter, from January 1, 1866, to January 1, 1877, and the amounts outstanding December 1, 1877, are shown by the following table, together with the currency price of gold and the gold price of currency at each date:

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	$432,757,604	$402,965	$26,344,742	$176,213,955	$635,719,266	$144 25	$69 32
Jan. 1, 1866	425,839,319	392,070	26,000,420	298,588,419	750,820,228	144 50	69 20
Jan. 1, 1867	380,276,160	221,682	28,732,812	299,846,206	709,076,860	133 00	75 18
Jan. 1, 1868	356,000,000	159,127	31,597,583	299,747,569	687,504,279	133 25	75 04
Jan. 1, 1869	355,892,975	128,098	34,215,715	299,629,322	689,866,110	135 00	74 07
Jan. 1, 1870	356,000,000	113,098	39,762,664	299,904,029	695,779,791	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	44,147,072	346,479,756	762,523,690	112 75	88 69
Jan. 1, 1877	366,055,084	65,462	26,348,206	321,595,606	714,064,358	107 00	93 46
Dec. 1, 1877	351,340,288	63,702	18,043,020	320,631,719	690,078,729	102 87	97 21

TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The exchanges at the clearing-house in New York City for the year ending October 1, 1877, were nearly twenty-one thousand millions, and the balances paid in money were about one thousand millions. The average daily exchanges were about sixty-eight and a half millions, and the average daily balances paid in money were but about three and one-third millions, or only 4.9 per cent. of the amount of the settlements.

The New York clearing-house was organized in 1853, and the following table exhibits its transactions, and the amount and ratio of currency required for the payment of daily balances, yearly, for the last twenty-four years:

Years.	No. of banks.	*Capital.	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
							Pr. ct.
1854	50	$47, 044, 900	$5, 750, 455, 987	$297, 411, 494	$19, 104, 505	$988, 078	5. 2
1855	48	48, 884, 180	5, 362, 912, 098	289, 694, 137	17, 412, 052	940, 565	5. 4
1856	50	52, 883, 700	6, 906, 213, 328	334, 714, 489	22, 278, 108	1, 079, 724	4. 8
1857	50	64, 420, 200	8, 333, 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, 944	19, 269, 520	1, 151, 088	6. 0
1862	50	68, 375, 820	6, 871, 443, 591	415, 530, 331	22, 237, 682	1, 344, 758	6. 0
1863	50	68, 972, 508	14, 867, 597, 849	677, 626, 483	48, 428, 658	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	27, 804, 539, 406	1, 036, 484, 822	90, 274, 479	3, 365, 210	3. 7
1871	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4. 1
1872	61	84, 420, 200	32, 636, 997, 404	1, 213, 293, 827	105, 964, 277	3, 939, 266	3. 7
1873	59	83, 370, 200	33, 972, 773, 943	1, 152, 372, 108	111, 022, 137	3, 765, 922	3. 4
1874	59	81, 685, 200	20, 850, 681, 963	971, 231, 281	68, 139, 484	3, 173, 958	4. 7
1875	59	80, 435, 200	23, 642, 276, 858	1, 104, 346, 845	75, 301, 558	3, 608, 977	4. 8
1876	59	81, 731, 200	19, 874, 815, 361	1, 009, 532, 037	64, 738, 812	3, 288, 381	5. 1
1877	58	71, 085, 200	20, 876, 555, 937	1, 015, 256, 483	68, 447, 724	3, 328, 710	4. 9
		†73, 052, 302	‡454, 216, 238, 290	‡18, 883, 186, 659	†61, 559, 987	†2, 559, 532	4. 2

LOANS AND RATES OF INTEREST OF NEW YORK CITY NATIONAL BANKS.

The following table contains a classification of the loans of the national banks in New York City, at the dates of their reports in October, for the last four years:

Loans and discounts.	October 2, 1874.	October 1, 1875.	October 2, 1876.	October 1, 1877.
	48 banks.	48 banks.	47 banks.	47 banks.
On paper with two or more names	$116, 719, 349	$120, 189, 537	$95, 510, 311	$92, 618, 776
On single-name paper, without other security	19, 959, 609	18, 555, 100	16, 634, 532	15, 800, 540
On United States bonds on demand	4, 721, 638	4, 934, 674	6, 277, 492	4, 763, 448
On other stocks, bonds, &c., on demand	51, 453, 682	50, 179, 384	58, 749, 574	48, 376, 633
On real-estate security	278, 081	868, 160	536, 802	497, 524
Payable in gold	5, 735, 138	3, 454, 276	4, 681, 570	4, 319, 014
All other loans	2, 909, 557	3, 908, 602	1, 852, 944	2, 786, 456
Totals	201, 777, 054	202, 089, 733	184, 243, 225	169, 162, 391

* The capital stock is stated at various dates, the amount at a uniform date in each year not being attainable.

† Yearly averages for twenty-four years. ‡ Totals for twenty-four years.

By reference to this table it will be seen that the total amount of loans of the national banks in the city of New York on October 1, 1877, was $169,162,391, which is much less than at the date of any report for the last seven years. On January 22, 1870, the loans were $168,314,034, and on October 8, of the same year, $168,082,085.

The average rate of interest in New York City for each of the fiscal years from 1874 to 1877, as ascertained from data derived from the *Journal of Commerce* and the *Financial Chronicle* of that city, 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, 5.6 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.

The average rate of interest 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 fiscal year ending June 30, 1877, 2.16 per cent.

The rate of interest in the city of New York, on November 30 of the present year, as quoted in the *Daily Bulletin*, was, on call loans, from five to seven per cent., and on commercial paper of the best grade, from five and one-half to seven per cent. The rate of interest of the Bank of England was increased to five per cent. on October 11, and was reduced to 4 per cent. on November 29.

TAXATION.

The following table exhibits the amount of taxes paid by the national banks to the United States, yearly, from the establishment of the system to July 1, 1877, the rate of taxation being one per cent. annually upon the average amount of notes in circulation, one-half of one per cent. annually upon the average amount of deposits, and a like rate upon the average amount of capital stock not invested in United States bonds:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864	$53,096 97	$95,811 25	$18,402 23	$167,310 45
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 07	321,881 36	5,840,698 21
1868	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873	3,353,186 13	3,196,569 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	3,283,405 89	3,514,310 39	507,417 76	7,305,134 04
1876	3,091,795 76	3,505,129 64	632,396 16	7,229,321 56
1877	2,899,037 09	3,445,252 74	654,636 96	6,998,926 79
Aggregates	36,827,770 27	37,055,144 58	5,369,183 90	79,252,098 75

The amounts collected by the Commissioner of Internal Revenue from State banks and private bankers, during the same period, were as follows:

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	990,278 11	2,099,635 83	374,074 11	3,463,988 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	24,778 62	3,009,302 79	736,950 05	3,771,031 46
1874	16,738 26	2,453,544 26	916,878 15	3,387,160 67
1875	22,746 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
Aggregates	5,435,232 59	32,306,827 82	9,994,302 43	47,736,362 84

The number and value of two-cent check stamps sold by the Commissioner of Internal Revenue, yearly, cannot be ascertained. The value of such stamps ordered from contractors during the fiscal years designated was as follows: In 1874, $1,502,549; 1875, $1,949,166; 1876, $1,882,941; and in 1877, $1,889,334.

From the above tables it will be seen that the total amount collected from the national banks, State banks and private bankers, during the last year, was $10,828,656.12, and from the date of the imposition of the tax to the present time, not including the tax on bank-checks, it was $126,988,461.59. The total amount of tax paid upon circulation by the national banks to July 1, 1877, was $36,827,770.27; while the whole expense of this office from its organization to the same date, has been $4,298,270.34, which, under section 5173 of the Revised Statutes, is payable out of the proceeds of this tax. The tax upon the national banks has been, from the beginning, collected without expense to the government.

The Comptroller, in August last, issued a circular requesting the national banks to report the amount of State taxes paid by them for the year 1876, and in reply received returns from all the banks continuously in operation throughout the year, 2,046 in number, having an aggregate capital of $488,272,782. From these reports, and the returns made to the Treasurer, the following table has been prepared, giving the amount of United States and State taxes paid by the national banks in each of the States, Territories and principal cities, together with the rates of taxation upon capital, for the year 1876:

States and Territories.	Capital.*	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
Maine	$10,635,819	$115,272	$237,792	$353,064	1.1	2.2	3.3
New Hampshire	5,615,000	62,627	97,255	159,882	1.1	1.7	2.8
Vermont	8,722,369	91,777	179,876	271,653	1.1	2.1	3.2
Massachusetts	44,299,557	497,228	825,685	1,322,913	1.1	1.9	3.0
Boston	52,200,000	704,655	855,446	1,560,101	1.4	1.6	3.0
Rhode Island	20,579,800	200,420	279,765	480,185	1.0	1.3	2.3
Connecticut	26,015,834	275,991	438,989	714,980	1.0	1.7	2.7
New York	35,326,077	512,233	826,929	1,339,162	1.5	2.4	3.9
New York City	66,607,325	1,278,956	2,197,681	3,476,637	1.9	3.5	5.4
Albany	2,000,000	63,650	67,972	131,622	3.2	3.4	6.6
New Jersey	14,238,634	204,512	292,024	496,536	1.4	2.1	3.5
Pennsylvania	29,354,981	417,324	182,003	599,327	1.4	0.6	2.0
Philadelphia	17,189,489	356,204	119,655	475,859	2.1	0.7	2.8
Pittsburgh	10,531,592	142,232	56,620	198,852	1.4	0.5	1.9

* The capital of the banks that paid State, county and municipal taxes on stock and real estate is $488,272,782.

Table of national and State taxes—Continued.

States and Territories.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
Delaware	$1, 571, 730	$22, 030	$6, 900	$28, 930	1. 4	0. 4	1. 8
Maryland	2, 299, 960	31, 280	28, 046	59, 326	1. 4	1. 3	2. 7
Baltimore	11, 491, 985	142, 102	229, 484	371, 586	1. 2	2. 0	3. 2
District of Columbia	252, 000	4, 478	3, 906	8, 384	1. 8	1. 2	3. 0
Washington	1, 300, 000	15, 246	14, 096	29, 342	1. 2	1. 1	2. 3
Virginia	3, 339, 307	51, 297	71, 827	123, 124	1. 5	2. 1	3. 6
West Virginia	1, 746, 000	21, 783	28, 878	50, 661	1. 2	1. 7	2. 9
North Carolina	2, 499, 499	31, 021	39, 933	70, 954	1. 2	1. 6	2. 8
South Carolina	3, 172, 500	31, 793	84, 863	116, 656	1. 0	2. 7	3. 7
Georgia	2, 504, 317	26, 265	41, 764	68, 029	1. 0	2. 0	3. 0
Florida	50, 000	941	948	1, 889	1. 9	1. 9	3. 8
Alabama	1, 690, 412	19, 184	16, 888	36, 072	1. 1	1. 0	2. 1
New Orleans	3, 436, 786	53, 388	6, 534	59, 922	1. 6	0. 2	1. 8
Texas	1, 038, 782	14, 518	19, 057	33, 575	1. 4	1. 9	3. 3
Arkansas	205, 000	2, 055	2, 830	4, 885	1. 0	1. 4	2. 4
Kentucky	7, 259, 641	79, 609	32, 587	112, 196	1. 1	0. 5	1. 6
Louisville	3, 095, 500	42, 676	14, 576	57, 252	1. 4	0. 5	1. 9
Tennessee	3, 401, 449	49, 251	70, 479	119, 730	1. 4	2. 1	3. 5
Ohio	20, 757, 903	274, 814	559, 498	834, 312	1. 3	2. 8	4. 1
Cincinnati	4, 373, 680	74, 720	128, 087	202, 807	1. 7	2. 9	4. 6
Cleveland	4, 550, 000	49, 454	114, 072	163, 526	1. 1	2. 5	3. 6
Indiana	17, 781, 910	210, 769	424, 904	635, 673	1. 2	2. 5	3. 7
Illinois	11, 728, 823	173, 495	231, 693	405, 188	1. 5	2. 0	3. 5
Chicago	6, 950, 123	154, 246	200, 866	355, 112	2. 2	3. 0	5. 2
Michigan	8, 238, 899	100, 414	128, 446	228, 860	1. 2	1. 6	2. 8
Detroit	1, 900, 000	31, 078	28, 633	59, 711	1. 6	1. 5	3. 1
Wisconsin	2, 827, 322	43, 783	53, 499	97, 282	1. 5	1. 9	3. 4
Milwaukee	650, 000	14, 207	18, 606	32, 813	2. 2	2. 9	5. 1
Iowa	6, 430, 308	91, 667	122, 519	214, 186	1. 4	2. 0	3. 4
Minnesota	4, 435, 478	60, 336	86, 923	147, 259	1. 4	2. 0	3. 4
Missouri	2, 574, 000	35, 824	53, 580	89, 404	1. 4	2. 2	3. 6
Saint Louis	5, 742, 596	73, 344	76, 071	149, 415	1. 3	2. 6	3. 9
Kansas	1, 369, 167	20, 722	34, 518	55, 240	1. 5	3. 0	4. 5
Nebraska	975, 000	21, 839	23, 274	45, 113	2. 2	2. 5	4. 7
Oregon	237, 500	6, 319	2, 550	8, 869	2. 7	1. 0	3. 7
California*	1, 700, 000	17, 484	3, 463	20, 947	1. 0	0. 2	1. 2
San Francisco*	2, 875, 000	23, 526	705	24, 231	0. 8	.....	0. 8
New Mexico	300, 000	3, 976	3, 513	7, 489	1. 3	1. 2	2. 5
Colorado	824, 025	18, 276	16, 465	34, 741	2. 2	2. 2	4. 4
Utah	250, 000	2, 840	2, 625	5, 465	1. 1	1. 3	2. 4
Idaho	100, 000	1, 278	2, 370	3, 648	1. 3	2. 4	3. 7
Montana	350, 000	6, 811	9, 561	16, 372	1. 9	2. 7	4. 6
Wyoming	125, 000	1, 976	3, 367	5, 343	1. 6	2. 7	4. 3
Dakota	50, 000	891	636	1, 527	1. 8	1. 3	3. 1
Totals	501, 788, 079	7, 076, 087	9, 701, 732	16, 777, 819	1. 4	2. 0	3. 4

Similar tables for the years 1867, 1869, 1874 and 1875 will be found in the Appendix. Statements of the amount of State and municipal taxes paid by the national banks for the year 1866 were also received, but were not tabulated by States. From the data for the years named, estimates have been made for 1868, 1870, 1871, 1872 and 1873, and a table has been prepared, showing the amount of national and State taxes paid yearly by the national banks, for the last eleven years, as follows:

Years.	Capital st c	Amount of taxes.			Ratio of tax to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
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, 058, 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

*California banks pay no State taxes on capital, except such as is invested in real estate.

The rates of taxation—national, State and total, upon national-bank capital, in those States in which the rate of taxation has been highest for the last three years, are as follows:

States.	1874.			1875.			1876.		
	U. S.	State.	Total.	U. S.	State.	Total.	U. S.	State.	Total.
New York	1.9	2.9	4.8	1.8	2.9	4.7	1.8	3.1	4.9
New Jersey	1.5	2.1	3.6	1.5	2.1	3.6	1.4	2.1	3.5
Ohio	1.4	2.2	3.6	1.4	2.4	3.8	1.3	2.7	4.0
Indiana	1.2	2.6	3.8	1.2	2.6	3.8	1.2	2.5	3.7
Illinois	1.8	2.2	4.0	1.8	2.4	4.2	1.8	2.4	4.2
Wisconsin	1.8	2.3	4.1	1.7	2.1	3.8	1.7	2.1	3.8
Kansas	1.5	3.3	4.8	1.4	3.2	4.6	1.5	3.0	4.5
Nebraska	2.0	3.3	5.3	2.2	2.3	4.5	2.2	2.5	4.7
South Carolina	1.1	3.6	4.7	1.1	3.4	4.5	1.0	2.7	3.7
Tennessee	1.5	2.2	3.7	1.4	2.3	3.7	1.4	2.1	3.5

The unequal taxation imposed upon national-bank capital in the principal cities of the country is shown in the following table, which gives the rates of national and State taxation in the cities named, for the years 1875 and 1876:

Cities.	Rates of taxation.					
	1875.			1876.		
	United States.	State.	Total.	United States.	State.	Total.
Boston	1.4	1.9	3.3	1.4	1.6	3.0
New York	2.0	3.1	5.1	1.9	3.5	5.4
Albany	3.0	3.6	6.6	3.2	3.4	6.6
Philadelphia	2.0	0.8	2.8	2.1	0.7	2.8
Pittsburgh	1.4	0.5	1.9	1.4	0.5	1.9
Baltimore	1.3	2.0	3.3	1.2	2.0	3.2
Washington	1.4	0.3	1.7	1.2	1.1	2.3
New Orleans	1.6	0.3	1.9	1.6	0.2	1.8
Louisville	1.3	0.5	1.8	1.4	0.5	1.9
Cincinnati	2.0	2.6	4.6	1.7	2.9	4.6
Cleveland	1.1	2.3	3.4	1.1	2.5	3.6
Chicago	2.3	2.5	4.8	2.2	3.0	5.2
Detroit	1.8	1.3	3.1	1.6	1.5	3.1
Milwaukee	2.3	3.0	5.3	2.2	2.9	5.1
Saint Louis	1.2	2.8	4.0	1.3	2.6	3.9
Saint Paul	1.3	2.2	3.5	1.2	1.8	3.0

The following table gives, by geographical divisions, the amount, with the ratio to capital, of State and national taxation, for the years 1874, 1875 and 1876:

1874.

Geographical divisions.	Capital.*	Amount of taxes.			Ratios to capital.		
		U. S.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
New England States	$160,517,266	$1,896,533	$2,980,484	$4,877,017	1.2	1.8	3.0
Middle States	190,162,129	3,325,425	3,911,371	7,236,796	1.7	2.1	3.8
Southern States	33,558,483	436,540	517,792	954,332	1.3	1.5	2.8
Western States and Terr's	109,513,801	1,597,585	2,210,679	3,808,264	1.5	2.0	3.5
United States	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5

* The capital of the banks which reported State taxes in 1874 was $476,836,031, in 1875 $493,738,408, and in 1876 $488,272,782.

1875.

Geographical divisions.	Capital.	Amount of taxes.			Ratios to capital.		
		U. S.	State.	Total.	U. S.	State.	Total.
					Per ct.	*Per ct.*	*Per ct.*
New England States	$164, 316, 333	$1, 937, 016	$3, 016, 537	$4, 953, 553	1. 2	1. 8	3. 0
Middle States	193, 585, 507	3, 300, 498	4, 062, 459	7, 362, 957	1. 7	2. 1	3. 8
Southern States	34, 485, 483	445, 048	476, 236	921, 284	1. 3	1. 4	2. 7
Western States and Terr's	111, 300, 588	1, 634, 969	2, 502, 890	4, 137, 859	1. 5	2. 4	3. 9
United States	503, 687, 911	7, 317, 531	10, 058, 122	17, 375, 653	1. 5	2. 0	3. 5

1876.

New England States	$168, 068, 379	$1, 947, 970	$2, 914, 808	$4, 862, 778	1. 2	1. 7	2. 8
Middle States	192, 163, 773	3, 190, 247	4, 025, 316	7, 215, 563	1. 7	2. 2	3. 9
Southern States	33, 439, 193	423, 781	431, 164	854, 945	1. 3	1. 3	2. 6
Western States and Terr's	108, 116, 734	1, 514, 089	2, 330, 444	3, 844, 533	1. 4	2. 3	3. 7
United States	501, 788, 079	7, 076, 087	9, 701, 732	16, 777, 819	1. 4	2. 0	3. 4

In my report for 1876, a table, arranged by States and principal cities, was given, exhibiting the losses charged off by the national banks during the two dividend periods, of six months each, ending respectively on March 1 and September 1, 1876, the information having been derived from the dividend reports made to this office under section 5212 of the Revised Statutes. A similar table is herewith presented, showing the losses charged off, as above stated, during the years 1876 and 1877:

States and cities.	March 1, 1877.		September 1, 1877.		Total.
	No. of banks.	Amount.	No. of banks.	Amount.	
Maine	31	$136, 172 95	25	$158, 844 01	$295, 016 96
New Hampshire	16	14, 735 54	23	53, 780 83	68, 516 37
Vermont	17	19, 649 47	21	54, 646 25	74, 295 72
Massachusetts	106	637, 645 28	109	716, 831 23	1, 354, 476 51
Boston	41	1, 095, 448 97	48	1, 096, 604 84	2, 192, 053 81
Rhode Island	25	172, 213 75	36	1, 374, 813 91	1, 547, 027 66
Connecticut	53	389, 461 67	50	1, 369, 519 49	1, 758, 981 16
New York	110	375, 829 87	133	707, 660 09	1, 083, 489 96
New York City	37	2, 058, 072 29	41	2, 189, 869 37	4, 247, 941 66
Albany	6	25, 754 30	4	34, 990 49	60, 744 79
New Jersey	32	171, 714 29	33	166, 944 03	338, 658 32
Pennsylvania	81	331, 696 65	83	438, 809 22	770, 505 87
Philadelphia	17	127, 791 09	22	205, 457 38	333, 248 47
Pittsburgh	10	133, 036 18	14	156, 430 41	289, 466 59
Delaware	1	2, 264 28	3	6, 587 20	8, 851 48
Maryland	6	14, 431 90	8	17, 447 45	31, 879 35
Baltimore	11	183, 704 94	9	16, 892 80	200, 597 74
Washington	3	38, 388 29	3	4, 717 15	43, 105 44
Virginia	10	46, 035 83	14	49, 914 89	95, 950 72
West Virginia	4	5, 915 71	5	2, 373 02	8, 288 73
North Carolina	5	7, 931 64	5	33, 552 11	41, 483 75
South Carolina	5	31, 465 90	6	42, 597 73	74, 063 63
Georgia	4	28, 379 36	6	138, 551 68	166, 931 04
Florida	1	239 99	.....	.....	239 99
Alabama	4	6, 143 35	3	3, 075 04	9, 218 39
New Orleans	7	205, 174 14	6	81, 085 33	286, 259 47
Texas	7	21, 123 17	9	27, 266 85	48, 390 02
Arkansas	2	2, 399 65	2	9, 400 10	11, 799 75
Kentucky	16	60, 355 02	10	37, 859 40	98, 214 42
Louisville	5	11, 111 38	7	24, 731 68	35, 843 06
Tennessee	10	51, 976 50	13	61, 433 66	113, 410 16
Ohio	59	255, 509 92	75	657, 242 34	912, 752 26
Cincinnati	5	71, 231 68	5	135, 595 64	206, 827 32
Cleveland	5	32, 835 26	2	8, 253 60	41, 088 86
Indiana	33	99, 774 34	40	272, 132 51	371, 906 85

Table of losses charged off—Continued.

States and cities.	March 1, 1877.		September 1, 1877.		Total.
	No. of banks.	Amount.	No. of banks.	Amount.	
Illinois	44	$105, 791 12	63	$228, 669 81	$334, 460 93
Chicago	13	413, 591 78	12	250, 005 31	663, 597 09
Michigan	37	166, 494 57	44	271, 488 55	437, 983 12
Detroit	2	8, 604 54	2	14, 988 63	23, 593 17
Wisconsin	11	15, 645 29	16	26, 904 73	42, 550 02
Milwaukee	3	18, 313 59	2	4, 816 00	23, 129 59
Iowa	19	90, 962 65	31	89, 461 14	180, 423 79
Minnesota	20	101, 875 32	17	100, 643 16	202, 518 48
Missouri	12	31, 860 41	9	19, 494 17	51, 354 58
Saint Louis	2	35, 216 70	6	261, 734 61	296, 951 31
Kansas	7	18, 738 81	6	8, 636 43	27, 375 24
Nebraska	4	4, 008 99	5	6, 807 93	10, 816 92
Oregon	1	13, 197 16	1	5, 387 32	18, 584 48
California	2	3, 520 00	5	8, 728 83	12, 248 83
San Francisco	2	197, 781 34	2	21, 128 79	218, 910 13
Colorado	6	34, 729 10	9	66, 429 50	101, 158 60
New Mexico	1	1, 060 06	2	13, 890 75	14, 950 81
Utah	1	811 77	1	1, 305 98	2, 117 75
Wyoming	2	41, 100 30	.....	.....	41, 100 30
Idaho	1	1, 915 33	.....	.....	1, 915 33
Montana	5	5, 127 18	2	1, 194 06	6, 321 24
Totals	980	8, 175, 960 56	1, 108	11, 757, 627 43	19, 933, 587 99
Totals for 1876	806	6, 501, 169 82	1, 034	13, 217, 856 60	19, 719, 026 42

The table shows that the losses for the first six months of the year were $8,175,960.56, and for the last six months $11,757,627.43; total, $19,933,587.99. The losses for the preceding year were, for the first six months, $6,501,169.82, and for the last six months $13,217,856.60; total, $19,719,026.42, showing an increase in the total losses for the current year over those of the preceding year of $214,561.57. The amount of losses charged off by the banks in the principal cities was as follows:

Cities.	1876.	1877.
New York	$6, 873, 759 97	$4, 247, 941 66
Boston	1, 598, 722 68	2, 192, 053 81
Philadelphia	152, 976 14	333, 248 47
Pittsburgh	333, 851 56	289, 466 59
Baltimore	876, 207 32	200, 597 74
New Orleans	519, 701 41	286, 259 47

The number of banks which made no dividends in the last four periods of six months each, together with the amount of their capital, is shown n the following table, by geographical divisions:

Geographical divisions.	Six months ending—							
	March 1, 1876.		September 1, 1876.		March 1, 1877.		September 1, 1877.	
	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.
New England States	26	$3, 777, 000	32	$7, 700, 000	25	$8, 150, 000	35	$9, 085, 000
Middle States	56	10, 700, 020	64	16, 135, 725	73	12, 742, 000	92	15, 573, 200
Southern States	29	4, 135, 000	34	4, 399, 000	27	3, 720, 000	30	4, 236, 000
Western States	113	14, 778, 300	129	13, 873, 000	106	14, 090, 000	118	10, 737, 000
Pacific States and Territories	11	900, 000	14	1, 950, 000	14	1, 750, 000	13	1, 535, 000
Totals	235	34, 290, 320	273	44, 057, 725	245	40, 452, 000	288	41, 166, 200

The internal-revenue law of July 1, 1862, imposed taxes upon almost the entire property and products of the country. The amount of internal revenue collected during the fiscal year ending June 30, 1866, was nearly $310,000,000. The act of July 13 of that year largely reduced this amount, and a still further reduction was effected by the legislation of the two following years, which exempted from taxation all manufactures and products except gas, spirits, tobacco and fermented liquors. The entire internal revenue is now derived from taxes upon the three last-mentioned articles, upon such articles as require the use of proprietary stamps, and upon bank deposits, capital, circulation and checks. It is difficult to understand why the tax upon bank deposits, which tax, like the others, was essentially a war-tax, was not repealed at the same time, unless because of an unjust prejudice against banks which is peculiar to this country, and which is traceable to the large losses heretofore sustained by the people upon bank currency issued under the authority of injudicious laws of many of the States.

The *London Bankers' Magazine*, for April, 1877, in commenting upon this subject says: "It is easy to understand how, in the midst of that terrible struggle for existence which racked for a time every joint and sinew of national life almost past endurance, the Government of the United States felt compelled to seize hold of every and any available basis for taxation, and hence fixed on the easily-reached resources of the banks as a most valuable source of supply. But now that those dangers are happily passed, no adequate reason can be given for such an impost. There is nothing which conduces more to the prosperity of a country than a sound system of banking, and besides good management, which is of course understood, nothing is more essential to sound banking than sufficient and ample capital—capital large enough to enable depositors to feel they may rest on it in safety; and any measure which imperils the growth of banking capital for the sake of the taxes which may be levied on it is indeed short-sighted."

The deposits of the banks, which at present amount to more than $2,000,000,000, as may be seen by reference to another page, are considerably more than twice the whole amount of the paper currency and coin in the country. They are not money, but merely represent commodities which, to a great extent, are not subjected to national taxation. The wheat and flour which are shipped from St. Paul to Chicago are taxed in the banks at St. Paul, if their avails are represented by a bill of exchange. If the same commodities are reshipped from Chicago to the East, a tax is again imposed in Chicago upon their representative bill of exchange, and again in the seaboard city when they are exported to a foreign market. The same is true of the avails of cotton shipped from the South, and of manufactures sent from the New England and other States.

According to the Treasury regulations, deductions of amounts redeposited are not allowable in estimating the taxable deposits. The total individual and bank deposits of each bank must therefore be returned without allowance of such moneys as are deposited by it with its correspondents. A temporary resident in Florida draws his check against his deposit in Boston, which is already subjected to taxation in that city. The bank at Jacksonville transmits the check to its correspondent at Savannah, the Savannah bank transmits it to Philadelphia, the Philadelphia banker to New York, and the New York banker to Boston, where the check is collected. According to the regulations of the Department,

this check, which is not money, but which represents the amount on deposit in Boston, is subject to tax five different times while in transit.

The State laws generally authorize the indebtedness of individuals to be deducted from personal property returned for the purposes of taxation; but the tax on deposits is, on the contrary, a tax upon the indebtedness of the banks, and not only upon their indebtedness to private individuals and corporations, but, in the case of disbursing-officers of the United States, to the government itself. The law requires that the banks shall keep on hand, as a permanent reserve fund, from fifteen to twenty-five per cent. of their deposits; and these reserves, which are held without profit to the banks, and solely for the security of their bill-holders and depositors, are also subjected to a tax. The injustice of all this would seem to be apparent.

The losses of the banks have been unprecedentedly large since the panic of 1873. Many banks have paid no dividends, and others have frequently been paid from surplus, which fund the law contemplates shall be held as a reserve fund for the protection of depositors and dealers.

The banks are not a monopoly, nor is their stock very largely held by the rich men of the country. It is distributed quite generally among people of moderate means, who need for their support regular dividends upon the small amounts of stock which represent their accumulated earnings. This fact will be seen by reference to the carefully-prepared tables on this subject given in my last annual report, where it appears that the number of shareholders of the national banks was then 208,486, and that the average amount of stock held by each shareholder was but about $3,100. More than one-half of these shareholders held but ten shares or less, each, (not to exceed $1,000,) while the entire number holding more than one hundred shares each was but 10,851, or only about one-twentieth part of the whole number, and, of these, but 767 held more than five hundred shares each.

The resources of the banks are reported regularly to the Comptroller in sworn statements, and are published in the newspapers of nearly every village in the country. They are also presented annually in the reports of the Comptroller, and are, therefore, accessible to the assessors of every town; so that the banks cannot evade taxation, or deceive the authorities, or resort to any of the devices which other corporations and many private individuals practice with great success. The banks thus pay a large percentage of the taxation which should, in justice, be imposed upon other capital, but which they cannot evade unless they diminish their capital or surrender their business. The State taxes have increased to such an extent in recent years that, in many of the cities, they alone are equal to two and sometimes even three per cent. of the capital of the banks; and instances are known where these institutions pay four-fifths of the personal taxes of the communities in which they are located.

The only plausible reason given for continuing the tax upon the banks is that they enjoy special privileges. But the only real privilege which they possess is that of issuing circulation, and even that is not a restricted privilege, but is one open to all who see fit to engage in the business of banking. Moreover, the profit upon circulation does not, under the most favorable circumstances, exceed two and one-half per cent., and, if issued upon four per cent. bonds, does not exceed one and one-half per cent. of its amount. That it is not a great source of income is evidenced by the fact that the banks have, since the passage of

the act of January 14, 1875, voluntarily reduced their circulation more than forty-four millions of dollars.

The State taxation upon national banks, as will be seen by reference to the tables accompanying this report, is also oppressive because of the unjust system of valuation which prevails in almost every State. For instance, the State assessors of New York, in their report for 1873, say:—"We are satisfied that less than fifteen per cent. of the personal property of the State, liable to taxation, finds a place on the rolls of the assessor, and of mortgages not even five per cent. * * * The amount of personal property assessed, in some of the counties, is less than the banking capital, and the same is true of thirty towns and cities, among which are some of the most prosperous in the State."

In the report of the assessors for 1876, the total personal estate in the State of New York was returned at $379,488,140, and of the city of New York at $218,626,178. The bank assessment in that city for the same year was $85,145,116. The banks of the city, therefore, paid nearly one-fourth of the whole personal tax of the State, and nearly forty per cent. of the personal tax of the city. The Supreme Court of the United States, in the case of the *Gallatin National Bank* vs. *The Commissioners of Taxes*, decided that the shares of national banks should be assessed at their full and true value, without regard to their par value. The New York assessors had said that shares of bank stock in that State were then assessed to a greater extent than any other kind of personal property; but, under the Supreme Court decision, the assessment for 1876 of the banks in New York City was increased $11,754,127. The assessment for that year of the personal property in the whole State was also subsequently increased, but the entire increase, exclusive of the more than eleven millions added to the assessment of New York City bank stock, was but $9,758,758; and it is probable that even this amount was very largely composed of increased assessments on the stock of the banks outside of New York City.

The commissioners of taxes and assessments for the city of New York, in their report of June 30, 1877, say:—"It is unnecessary to reassert at any length the fact, so often stated in previous reports, that the personal property actually assessed in the city and State of New York is small, compared with the actual possessions of their citizens, and that the assessments represent rather the meager provisions of the law than the wealth of the State. * * * The practical effect of the present law is to exempt foreign banking capital used here, and to tax domestic banking capital." They report the total assessments on personal property in the city of New York for the year 1875 at $217,300,154, of which $73,390,989 was upon bank stock. Total assessments for 1876, $218,626,179, of which $85,145,117 was upon bank stock. Total assessments for 1877, $206,028,160, of which $73,614,274 was upon bank stock. The number of persons assessed in 1875, other than bank shareholders, was 8,920; in 1876, 9,233; in 1877, 10,519. The number of shareholders of banks assessed upon their stock was, in 1875, 25,236; in 1876, 25,698; in 1877, 24,649. The reduction of the number of shareholders and of the assessment upon banks in 1877 was due to the reduction of capital and surplus, caused by excessive taxation.

The actual capital and surplus of fire and marine insurance companies in New York was, in 1874, $58,670,000, but they were assessed at less than $7,000,000. The total capital of incorporated companies and associations was estimated in 1871, by a commission appointed by the governor, at $856,500,000, exclusive of surplus and undivided profits. The total assessment of these associations in 1874, was only $130,000,000,

of which the banks in New York City alone paid seventy-three per cent. If the capital of other associations were assessed like bank stock, at its true value, the proportional assessment of the banks would be but eleven per cent. of the whole, instead of seventy-three per cent., as at present.

By a decision of the Court of Appeals of the State of New York, foreign capital transmitted to that State, to be loaned and employed in business, is exempt from taxation. A national bank with a capital of $4,000,000 paid taxes in 1876, amounting to $200,000—or at the rate of five per cent. on its capital, while a foreign agency, employing an equal amount of capital, paid nothing. Ten banks in one of the cities in the State of New York having a population of 46,000 persons, pay taxes upon $2,750,000, which is more than their aggregate capital; while the aggregate personal property of all other corporations and individuals in the same city, the true value of which is estimated at $15,000,000, is assessed at but $990,000. The bank shareholders of that city, numbering 924, of whom more than one third are women, hold, each, an average of $3,000 of stock. It is estimated that at least 3,000 other persons in that city possess personal property amounting to $3,000 each. These persons either escape taxation altogether, or are taxed upon a valuation not exceeding $300 each. The holders of bank stock in that city, therefore, pay a tax at least ten times as great as that paid by the holders of stock in other corporations. The banks in other cities and States are subjected to similar injustice. Even were the United States taxes to be repealed, the banks would still be subject to a tax at least twice as great as that imposed previous to the year 1862. The elaborate tables which are herewith presented furnish convincing evidence in favor of the repeal of the law imposing the tax upon capital and deposits.

The prayer for the repeal of bank-taxes proceeds not alone from officers and shareholders of the banks. The most urgent appeals to Congress are from chambers of commerce and boards of trade in the principal cities of the Union. The following extract from the petition of the Chamber of Commerce of the city of New York, which represents not only the commercial and business interests of that city, but also to a large extent the public sentiment of the business men of the country, declares "that war-taxes, both heavy and unequal in their burden, are imposed on the national banks, State banks, savings-banks and private bankers of this country, which taxes have been for several years productive of great commercial injury; that in no other country are such taxes incurred by the business of banking; that, the exigency having passed away, the war-taxes can be taken off without any sacrifice to the Treasury at all commensurate with the benefits which will result to the agricultural, financial, commercial and industrial pursuits of the country; that the continuance of this onerous and discriminating taxation on banking capital is rapidly withdrawing it from that business, leaving the commerce and industries of the country illy prepared to meet a long-hoped for returning tide of prosperity; and that a persistence in this unequal and special tax can lead to but one result, and that is to prolong the present period of depression and inactivity."

The *London Economist*, a high and impartial authority, in discussing the last report of the Comptroller, says:—"Now there may be some difference of opinion among economists as to the expediency and equity of a tax upon the circulation of the banks, the right of note-issue being a privilege conferred by the State, from which the banks derive a profit; but there can be no question whatever as to the injustice and injurious nature of the other forms of government taxation. The Comptroller points out that the amount of tax to which the national banks are sub-

ject is much greater than that imposed on any other capital in the country; and it is precisely in such a case as this, where taxes are imposed upon the accumulated savings of the country, gathered together into stores available and necessary for the conduct and development of its commerce, that the taxing of capital engaged in trade assumes its most pernicious aspect."

DIVIDENDS.

The law provides, not only that each national bank shall, before the declaration of every dividend, carry one-tenth part of its net profits of the preceding half year to its surplus fund, until the same shall amount to twenty per cent. of its capital, but that no association or any member thereof shall, during the time it shall continue its banking operations, withdraw, or permit to be withdrawn, either in the form of dividends or otherwise, any portion of its capital, and that losses and bad debts shall be deducted from its net profits before any dividend shall be declared. The Comptroller has endeavored to carry out the provisions of this law, and the correspondence of the Office shows that in many instances he has prevented the declaration of illegal dividends. If a bank suffers a loss greater than its accumulated earnings, there are but two courses open to it, so far as dividends are concerned: one is, to pass the dividend, and the other, to pay an illegal dividend from the capital stock.

The *London Economist*, in commenting upon the proper policy to be pursued in the case of a bank which has suffered loss, says:—"One (course) is at once to estimate the whole loss, to largely reduce the present dividend, and to write the necessary sum off the reserve fund; the other, to estimate the possible loss low, to write off but little, and, above all things, to declare as high a dividend as possible. In all companies the rules of morality prescribe the former. It is wrong not to provide for plain losses, and wrong to pay unreal dividends. But in the case of a bank, it is not only wrong but dangerous. Perfect explicitness in such cases is the only means of safety. The credit of a bank is its life, and that credit can only be maintained by deserving the confidence of the public, by *telling the whole truth, though it is not favorable*, and by acting consistently upon real facts, though they are not pleasant. If the largest of our joint-stock banks—the bank of which it used to be said that it never was known to lose largely, or to be concerned in any but good business—writes so large a sum off its reserve fund, and lessens its dividend by one-half, no other bank need fear to tell the whole truth and nothing but the truth. Credit will never be good as long as people believe that anything is kept back. No doubt it needs manliness and fortitude to tell the truth, when the truth is not pleasant; but it is only by manliness and fortitude that confidence can be obtained in common life, or that credit can be preserved in the difficult and trying transactions of business."

During the past six months, 288 banks, with a capital of $41,166,200, have paid no dividends, and many others have largely reduced the amount of their usual dividends. Associations of high character and standing always refuse to impair their capital stock under such circumstances; and the attention of those banks which are conducted upon the theory that a dividend is always necessary for the maintenance of the credit of their associations is called to the excellent advice of the leading financial journal of England, above quoted.

The subjoined table exhibits the aggregate capital and surplus, total dividends and total net earnings of the national banks, with the rates

of dividends to capital, and to capital and surplus, for each half year from March 1, 1869, to September 1, 1877:

Period of six months ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Divid'nds to capital and surplus.	Earnings to capital and surplus.
						Per ct.	*Per ct.*	*Per ct.*
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	21, 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

From the above table it will be seen that the average annual dividends upon capital during the past year were 8.93 per cent., while the ratio of dividends to capital and surplus in the same period was but 7.09 per cent. The ratio of earnings to capital and surplus during the six months ending March 1, 1877, was 3.12 per cent.; during the six months ending September 1, 1877, it was but 2.5 per cent. The ratio of earnings to capital and surplus for the year was but 5.62 per cent., from which it is evident that a large portion of the dividends for such year has been made from surplus, or from the earnings of former years.

The following table exhibits similar ratios, by geographical divisions, for the years 1875, 1876 and 1877:

Geographical divisions.	1875.			1876.			1877.		
	Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.	Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.	Dividends to capital	Dividends to capital and surplus.	Earnings to capital and surplus.
	Per ct.	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*
New England States	9. 6	7. 6	8. 7	8. 4	6. 7	6. 5	7. 6	6. 0	4. 7
Middle States	9. 8	7. 6	8. 2	9. 8	7. 7	5. 5	8. 5	6. 6	5. 4
Southern States	8. 7	7. 7	9. 8	8. 8	7. 6	9. 6	8. 3	7. 1	7. 1
Western States and Territories	10. 7	8. 6	11. 6	10. 3	8. 1	9. 9	12. 2	9. 6	7. 2
United States	9. 9	7. 8	9. 3	9. 4	7. 5	6. 9	8. 9	7. 1	5. 6

A tabular statement is subjoined, showing, by geographical divisions, the ratios of dividends to capital, and to capital and surplus, for the last six years, and the average ratios for the whole period:

Geographical divisions.	Ratio of dividends to capital for six months ending—												
	1872.		1873.		1874.		1875.		1876.		1877.		Average.
	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept 1.	
	Per ct	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*	*Per ct.*
New England States	5.0	4.9	5.1	5.1	4.9	4.9	4.9	4.8	4.4	4.0	3.9	3.7	4.6
Middle States	5.1	4.9	5.1	5.0	4.8	5.0	5.0	4.8	5.2	4.6	4.4	4.1	4.8
Southern States	5.0	5.3	5.2	4.6	4.3	4.8	4.3	4.4	4.5	4.3	4.3	4.0	4.6
Western States and Territories	5.3	5.9	5.5	5.5	5.0	5.6	5.4	5.3	5.2	5.1	5.3	6.9	5.5
United States	5.1	5.1	5.2	5.1	4.8	5.1	5.0	4.9	4.9	4.5	4.4	4.5	4.9
	Ratio of dividends to capital and surplus.												
New England States	4.1	4.0	4.1	4.1	3.8	3.9	3.8	3.8	3.5	3.2	3.1	2.9	3.7
Middle States	4.0	3.9	4.0	3.9	3.7	3.8	3.9	3.7	4.1	3.6	3.4	3.2	3.8
Southern States	4.7	4.9	4.7	4.2	3.9	4.3	3.8	3.9	3.9	3.7	3.7	3.4	4.0
Western States and Territories	4.4	4.9	4.5	4.5	4.1	4.5	4.4	4.2	4.1	4.0	4.1	5.5	4.4
United States	4.2	4.2	4.2	4.1	3.8	4.0	4.0	3.9	3.9	3.6	3.5	3.6	3.9

A table, exhibiting in a concise form the ratios of dividends to capital, and to capital and surplus, and of net earnings to capital and surplus, of the national banks in every State in the Union and in the principal cities, semi-annually, from March 1, 1873, to September 1, 1877, will be found in the Appendix.

REDEMPTION.

The following table exhibits the amount of national-bank notes received monthly by the Comptroller, for the year ending November 1, 1877, and the amounts 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 reissue or surrender.	From redemption-agency for reissue.	Notes of national banks in liquidation.	Under act of June 20, 1874.	Total.	
Nov., 1876	$63, 715	$5, 231, 900	$265, 550	$1, 577, 172	$7, 138, 337	$16, 684, 853
Dec., "	317, 785	4, 027, 400	185, 380	1, 525, 715	6, 056, 280	14, 942, 997
Jan., 1877	85, 630	4, 732, 800	167, 900	1, 534, 154	6, 520, 484	19, 979, 045
Feb., "	29, 419	4, 534, 700	234, 450	1, 629, 811	6, 428, 380	16, 534, 732
Mar., "	13, 320	4, 505, 100	235, 644	1, 046, 273	5, 800, 337	17, 369, 189
Apr., "	29, 962	5, 239, 800	230, 167	1, 218, 986	6, 718, 915	20, 976, 029
May, "	574, 110	6, 721, 700	318, 650	1, 718, 938	9, 333, 398	26, 129, 055
June, "	213, 645	6, 427, 300	337, 164	1, 803, 821	8, 781, 930	27, 829, 179
July, "	84, 765	7, 498, 800	178, 250	1, 049, 949	8, 811, 764	17, 905, 054
Aug., "	10, 165	3, 726, 100	186, 420	711, 382	4, 634, 067	19, 127, 285
Sept., "	29, 100	2, 942, 400	175, 908	745, 479	3, 892, 887	15, 438, 232
Oct., "	113, 000	3, 486, 600	97, 450	649, 167	4, 346, 217	16, 392, 857
Total	1, 564, 616	59, 074, 600	2, 612, 933	15, 210, 847	78, 462, 996	229, 308, 507
Received from June 20, 1874, to November 1, 1876	9, 409, 672	214, 596, 255	7, 671, 008	37, 594, 369	269, 271, 304	435, 486, 046
Grand total	10, 974, 288	273, 670, 855	10, 283, 941	52, 805, 216	347, 734, 300	664, 794, 553

During the year ending November 1, 1877, there was received at the redemption-agency of the Treasury $229,308,507 of national-bank notes,

of which amount $71,025,000, or about thirty-one per cent., was received from the banks in New York City, and $82,659,000, or about thirty-six per cent., from Boston. The amount received from Philadelphia was $14,859,000; from Baltimore, $1,461,000; Pittsburgh, $1,146,000; Cincinnati, $1,603,000; Chicago, $3,492,000; Saint Louis, $1,024,000; Providence, $5,496,000. The amount of circulating notes, fit for circulation, returned by the agency to the banks during the year, was $158,626,000. The total amount received by the Comptroller from the redemption-agency, for destruction, and from the national banks, direct, was $75,850,063. Of this amount, $6,811,790 were issues of the banks in the city of New York, $6,176,437 of Boston, $2,469,455 of Philadelphia, $1,592,920 of Baltimore, $1,462,517 of Pittsburgh, $603,900 of Cincinnati, $814,252 of Chicago, $446,280 of Saint Louis, $575,167 of New Orleans, $494,050 of Albany, and $494,600 of Cleveland.

There were, on November 1, $255,580,790 of national-bank notes outstanding upon which the charter-number had been printed, and $60,301,200 not having that imprint.

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, 1877:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	20, 616, 024	16, 815, 568	3, 800, 456	$20, 616, 024	$16, 815, 568	$3, 800, 456
Twos	6, 896, 968	5, 755, 526	1, 141, 442	13, 793, 936	11, 511, 052	2, 282, 884
Fives	56, 816, 848	38, 115, 868	18, 700, 980	284, 084, 240	190, 579, 340	93, 504, 900
Tens	22, 266, 064	12, 434, 779	9, 831, 285	222, 660, 640	124, 347, 790	98, 312, 850
Twenties	6, 776, 253	3, 503, 528	3, 272, 725	135, 525, 060	70, 070, 560	65, 454, 500
Fifties	1, 079, 781	634, 679	445, 102	53, 989, 050	31, 733, 950	22, 255, 100
One hundreds	767, 317	479, 317	288, 000	76, 731, 700	47, 931, 700	28, 800, 000
Five hundreds	20, 022	17, 615	2, 407	10, 011, 000	8, 807, 500	1, 203, 500
Thousands	5, 668	5, 411	257	5, 668, 000	5, 411, 000	257, 000
					*—10, 800	*+10, 800
	115, 244, 945	77, 762, 291	37, 482, 654	823, 079, 650	507, 197, 660	315, 881, 990

A table showing the number and denominations of national-bank notes issued and redeemed, and the number of each denomination outstanding, on November 1 for the last ten 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
Additional amount destroyed of notes of banks in liquidation	20, 840, 068
Total	507, 197, 660

*Add and subtract for portions of notes lost or destroyed.

NATIONAL-BANK AND LEGAL-TENDER NOTES, BY DENOMINATIONS.

The subjoined table exhibits, by denominations, the amount of national-bank and legal-tender notes outstanding on November 1, 1877.

Denominations.	Amount of national-bank notes.	Amount of legal-tenders.	Total.
Ones	$3, 800, 456	$24, 806, 459	$28, 606, 915
Twos	2, 282, 884	24, 600, 544	26, 883, 428
Fives	93, 504, 900	52, 932, 148	146, 437, 048
Tens	98, 312, 850	63, 146, 861	161, 459, 711
Twenties	65, 454, 500	60, 836, 495	126, 290, 995
Fifties	22, 255, 100	30, 108, 715	52, 363, 815
One hundreds	28, 800, 000	30, 176, 670	58, 976, 670
Five hundreds	1, 203, 500	34, 752, 500	35, 956, 000
One thousands	257, 000	34, 123, 500	34, 380, 500
	*10, 800	†1, 000, 000	1, 010, 800
	315, 881, 990	356, 483, 892	672, 365, 882

Section 5175 of the Revised Statutes provides "that not more than one-sixth part of the notes furnished to any association shall be of a less denomination than five dollars, and that after specie payments are resumed, no association shall be furnished with notes of a less denomination than five dollars;" and section 5185 prohibits the issue to gold-banks of circulating notes of a less denomination than five dollars. The amount of such notes issued to national banking associations has always been greatly below this limitation. The whole amount of one and two dollar notes in circulation at the present time is but $6,083,340, which is less than one-eighth of the proportion to which they are legally entitled. The small amount of these issues is attributable in part to the legal limitation; but more especially to the time and labor involved in signing them, as well as to the further fact that legal-tender notes of these denominations can be readily obtained at the Treasury. The amount of such legal-tender notes now outstanding is $49,407,003. The amount of tens and twenties of national-bank notes outstanding is $191,817,750, and the amount of outstanding legal-tender notes of the latter denominations is $123,983,356. The amount of national-bank notes of the denomination of fifty dollars, and over, is $52,515,600, and of legal-tender notes, $129,161,385.

Of the entire amount of legal-tender and national-bank notes outstanding more than eight per cent. are of the denominations of ones and twos, nearly twenty-two per cent. of fives, twenty-four per cent. of tens, and nineteen per cent. of twenties. Of these entire issues, less than twenty-five per cent. in amount are of the denomination of fifty dollars and upward.

Section 5182 of the Revised Statutes requires that the circulating notes of national banks shall be "signed by the president or vice-president and cashier thereof." 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 determine the genuineness of the note. A number of banks, however, issue their notes with printed signatures, and, in some cases, with lithographic ones, which are frequently so badly executed as to excite suspicion as to the genuineness of the notes. The Comptroller recommends an amendment of section 5182 of the Revised Statutes,

* Fractions of notes not presented or destroyed.
† Legal-tender notes destroyed in Chicago fire; denominations unknown.

imposing a penalty of twenty dollars for every note issued without the written signature of at least one of the officers of the bank.

INSOLVENT BANKS.

Since my last report receivers have been appointed for ten banks, as follows:

	Capital.
First National Bank of Greenfield, Ohio	$50,000
National Bank of Fishkill, N. Y	200,000
First National Bank of Franklin, Ind	132,000
Northumberland County National Bank, Shamokin, Pa	67,000
First National Bank of Winchester, Ill	50,000
National Exchange Bank of Minneapolis, Minn	100,000
National Bank of the State of Missouri, Saint Louis, Mo	2,500,000
First National Bank of Delphi, Ind	50,000
First National Bank of Georgetown, Colo	75,000
Lock Haven National Bank, Lock Haven, Pa	120,000
	3,344,000

Dividends have been paid to the creditors of seven of these banks, as follows:

National Bank of Fishkill, N. Y	45 per cent.
First National Bank of Franklin, Ind	25 per cent.
Northumberland County National Bank Shamokin, Pa	25 per cent.
First National Bank of Winchester, Ill	20 per cent.
National Exchange Bank of Minneapolis, Minn	50 per cent.
National Bank of the State of Missouri, Saint Louis, Mo	25 per cent.
First National Bank of Delphi, Ind	25 per cent.

The aggregate amount of these dividends is $759,799.09, the average rate being 27.6 per cent. Dividends have also been paid during the year to creditors of banks which failed previous to November 1, 1876, as follows:

First National Bank of Nevada, Austin, Nev	10 per cent.;	total, 90 per cent.
Ocean National Bank, New York, N. Y	20 per cent.;	total, 90 per cent.
New Orleans National Banking Association, La	15 per cent.;	total, 30 per cent.
Cook County National Bank, Chicago, Ill	8 per cent.;	total, 8 per cent.
First National Bank of Tiffin, Ohio	7 per cent.;	total, 27 per cent.
Charlottesville National Bank, Va	10 per cent.;	total, 20 per cent.
Miners' National Bank, Georgetown, Colo	10 per cent.;	total, 10 per cent.
Fourth National Bank of Chicago, Ill	40 per cent.;	total, 40 per cent.
First National Bank of Duluth, Minn	20 per cent.;	total, 45 per cent.
City National Bank of Chicago, Ill	10 per cent.;	total, 35 per cent.
Watkins National Bank of Watkins, N. Y	37½ per cent.;	total, 87½ per cent.
First National Bank of Wichita, Kans	35 per cent.;	total, 35 per cent.

A dividend of seven and five-tenths per cent. has also been paid to the shareholders of the Waverly National Bank, Waverly, N. Y., making, in all, one hundred per cent. to depositors and 32.5 per cent. to stockholders, and finally closing the bank. Also a dividend of fifteen per cent. to the shareholders of the National Bank of the Commonwealth, in New York City, making, in all, one hundred per cent. to depositors and thirty-five per cent. to stockholders.

The total amount of dividends disbursed by the Comptroller to creditors and shareholders during the year ending November 1, 1877, was $1,631,867. The total amount of dividends paid since the organization of the system is $11,153,462.

Dividends have also been declared since November 1, 1877, in favor of the creditors of the following banks, viz:

Crescent City National Bank, New Orleans, La	15 per cent.;	total, 75 per cent.
First National Bank of Wichita, Kans	10 per cent.;	total, 45 per cent.
Lock Haven National Bank, Lock Haven, Pa	10 per cent.;	first dividend.
Miners' National Bank of Georgetown, Colo	25 per cent.;	total, 35 per cent.
First National Bank of Norfolk, Va	10 per cent.;	total, 45 per cent.
City National Bank of Chicago, Ill	10 per cent.;	total, 45 per cent.

Assessments have been made upon the shareholders of twenty-six insolvent national banks, for the purpose of enforcing their individual liability, the amount of such assessments being $5,108,500, of which $824,032.89 has been collected. The amount of assessments made during the past year was $1,502,400.

From the date of the establishment of the national banking system to June 1, 1877, fifty-five banks had failed, with an aggregate capital of $10,875,100. The amount of creditors' claims proved was $17,899,886, and that of dividends paid was $10,029,045. The total loss to the creditors of these banks is estimated at $5,525,000. There has been no loss whatever upon their circulation.

The most fruitful cause of the failure of national banks has been the unlawful use of the funds or credits of these associations by their officers and directors. In most instances these persons have accomplished this malfeasance or crime by obtaining, in their official capacity, the discount of notes in which the bank had no interest. The receivers of six different banks, which have recently failed, have declined to allow claims for discounted paper bearing the indorsement of the bank, upon the ground that the claimant had good and sufficient notice that such paper was discounted for the benefit of individuals and not of the bank. The passage of an act prohibiting a bank from borrowing money upon its own obligation, or from loaning its credit, is recommended; and it is also suggested that an act prohibiting any bank from obtaining rediscounts upon its own bills receivable, unless authorized by its board of directors, under the seal of the bank, would have the effect to put other banks upon their guard, when applied to for such favors.

A table showing the national banks which have been placed in the hands of receivers, the date of appointment of such receivers, the amount of capital and of claims proved, and the rates of dividends paid to creditors, and also one showing the amount of circulation of such banks, issued, redeemed and outstanding on November 1, 1877, will be found in the Appendix.

STATE BANKS AND SAVINGS-BANKS.

Section 333 of the Revised Statutes requires the Comptroller to report to Congress "a statement exhibiting, under appropriate heads, the resources and liabilities and condition of the banks, banking companies and savings-banks organized under the laws of the several States and Territories; such information to be obtained from the reports made by such banks, banking companies and savings-banks to the legislatures or officers of the different States and Territories, and where such reports cannot be obtained, the deficiency to be supplied from such other authentic sources as may be available."

The laws of the United States require returns of capital and deposits to be made to the Commissioner of Internal Revenue, for purposes of taxation, by all State banks, savings-banks and private bankers. These returns have been procured from the Commissioner, and the following table compiled therefrom in this Office, which exhibits the number of State banks, savings-banks, trust companies and private bankers, and

their average capital and deposits, and the taxes thereon, by States, for the six months ending May 31, 1877:

States and Territories.	No. of banks.	Capital.	Deposits.	Tax.		
				On capital.	On deposits.	Total.
Maine	66	$173, 905	$26, 499, 218	$393	$4, 412	$4, 805
New Hampshire	72	52, 333	30, 896, 234	124	6, 900	7, 024
Vermont	21	335, 000	8, 107, 445	714	4, 198	4, 912
Massachusetts	167	819, 333	162, 477, 183	1, 473	6, 514	7, 987
Boston	64	3, 127, 387	88, 716, 005	3, 516	18, 490	22, 006
Rhode Island	58	3, 894, 673	53, 031, 370	8, 340	45, 213	53, 553
Connecticut	109	2, 869, 642	82, 893, 262	5, 593	47, 952	53, 545
New England States	557	11, 272, 273	452, 620, 717	20, 153	133, 679	153, 832
New York	336	11, 061, 720	148, 889, 703	22, 840	106, 653	129, 493
New York City	466	45, 785, 796	271, 948, 412	69, 121	258, 215	327, 336
Albany	14	637, 000	12, 529, 737	713	9, 362	10, 075
New Jersey	65	2, 170, 838	35, 457, 184	4, 482	26, 330	30, 812
Pennsylvania	346	12, 216, 780	39, 203, 675	28, 753	97, 282	126, 035
Philadelphia	60	2, 091, 742	31, 884, 459	4, 798	68, 671	73, 469
Pittsburg	41	5, 018, 826	14, 616, 683	11, 405	24, 481	35, 886
Delaware	10	717, 411	1, 780, 859	1, 709	2, 116	3, 825
Maryland	15	623, 378	566, 984	1, 196	899	2, 095
Baltimore	40	4, 104, 003	25, 023, 652	8, 709	18, 051	26, 760
District of Columbia	1	5, 917	7, 008	15	18	33
Washington	10	595, 359	3, 657, 830	362	8, 144	8, 506
Middle States	1, 404	85, 028, 770	585, 566, 186	154, 103	620, 222	774, 325
Virginia	78	3, 407, 110	6, 809, 858	8, 182	16, 138	24, 320
West Virginia	24	1, 455, 900	3, 917, 534	3, 632	9, 794	13, 426
North Carolina	14	574, 451	872, 287	1, 436	2, 181	3, 617
South Carolina	19	1, 003, 105	1, 095, 859	2, 508	2, 597	5, 105
Georgia	66	4, 392, 147	4, 363, 519	10, 980	10, 718	21, 698
Florida	5	47, 000	271, 057	92	678	770
Alabama	20	1, 634, 733	1, 747, 031	2, 458	4, 368	6, 826
Mississippi	28	1, 264, 396	1, 413, 033	2, 274	3, 532	5, 806
Louisiana	2	54, 000	49, 915	135	125	260
New Orleans	23	3, 558, 192	7, 310, 099	8, 640	14, 303	22, 943
Texas	107	3, 494, 002	4, 891, 428	8, 235	12, 228	20, 463
Arkansas	15	258, 333	376, 619	558	942	1, 500
Kentucky	73	7, 279, 957	6, 626, 535	17, 478	16, 566	34, 044
Louisville	17	5, 404, 361	6, 041, 033	13, 373	15, 103	28, 476
Tennessee	33	1, 768, 147	3, 019, 790	3, 983	7, 549	11, 532
Southern States	524	34, 995, 834	48, 805, 597	83, 964	116, 822	200, 786
Ohio	257	6, 334, 477	16, 640, 560	14, 051	40, 293	54, 344
Cincinnati	23	2, 008, 549	9, 016, 478	3, 436	20, 231	23, 667
Cleveland	9	836, 290	12, 767, 959	1, 653	17, 940	19, 593
Indiana	146	5, 626 955	11, 128, 830	13, 051	23, 336	36, 387
Illinois	319	5, 483, 644	17, 299, 692	12, 270	41, 303	53, 573
Chicago	42	4, 836, 153	15, 136, 791	9, 568	23, 426	32, 994
Michigan	145	2, 605, 763	4, 914, 596	6, 367	12, 286	18, 653
Detroit	18	1, 240, 932	5, 870, 285	2, 250	14, 676	16, 926
Wisconsin	90	1, 389, 348	3, 765, 813	3, 190	9, 414	12, 604
Milwaukee	12	672, 065	6, 328, 969	1, 406	15, 822	17, 228
Iowa	279	5, 178, 643	8, 730, 477	12, 545	21, 661	34, 206
Minnesota	71	1, 168, 965	2, 508, 685	2, 757	6, 135	8, 892
Missouri	180	3, 806, 229	11, 223, 423	8, 448	28, 058	36, 506
Saint Louis	46	7, 530, 583	22, 691, 281	16, 947	56, 281	73, 228
Kansas	114	1, 725, 224	3, 116, 289	4, 039	7, 791	11, 830
Nebraska	39	465, 664	1, 184, 932	1, 114	2, 962	4, 076
Western States	1, 790	50, 909, 484	152, 325, 060	113, 092	341, 615	454, 707
Oregon	8	610, 724	1, 349, 112	1, 418	3, 373	4, 791
California	91	12, 110, 922	41, 522, 335	30, 113	68, 587	98, 700
San Francisco	38	26, 902, 567	65, 865, 076	61, 308	123, 034	184, 342
Colorado	30	588, 858	971, 936	1, 472	2, 430	3, 902
Nevada	19	417, 039	1, 545, 409	1, 043	3, 864	4, 907
Utah	8	179, 521	587, 894	449	1, 470	1, 919
New Mexico	4	5, 667	36, 342	14	91	105
Wyoming	4	55, 489	98, 987	139	247	386
Idaho	3	56, 507	16, 182	141	40	181
Dakota	8	34, 167	140, 321	85	351	436
Montana	8	103, 037	93, 800	258	234	492
Washington	4	222, 312	317, 696	556	794	1, 350
Arizona	1	10, 000	5, 000	25	13	38
Pacific States and Territories	226	41, 296, 810	112, 550, 090	97, 021	204, 528	301, 549
Totals	4, 501	223, 503, 171	1, 351, 867, 650	468, 333	1, 416, 866	1, 885, 199

A table, giving the number of State banks, savings-banks, trust companies and private bankers in the United States, with their average capital and deposits, and the taxes thereon for the six months ending November 30, 1876, will be found in the Appendix.

The returns tabulated above refer only to capital and deposits. The Comptroller is required by law, as before stated, to report to Congress the resources and liabilities of banks other than national banks, so far as such information can be obtained by him. This requirement was first made by act of February 19, 1873, and in compliance therewith the Comptroller has endeavored for the past four years to furnish as complete statistics of the condition of these institutions as could be obtained. Statements relative to the condition of the State and savings-banks of New York, and of the New England States, are readily obtained from their State authorities. A summary of these statements, and of returns showing the condition of the State banks of Pennsylvania, Maryland, Kentucky, Ohio, Indiana, Michigan, Wisconsin, Iowa and Minnesota, are given in the Appendix. Complete returns are also given, showing the condition of the savings-banks of New Jersey, Ohio and Indiana, and partial returns of such banks are given for the States of Pennsylvania and Maryland.

The Comptroller is indebted to the *San Francisco Evening Bulletin* for returns from the State banks and savings-banks in California, which, by the act of the legislature of April 1, 1876, are required to be filed for record in the office of the recorder of the county, and to be published by all banks and private bankers in a newspaper published in the county where their banking-offices are located. In the returns made by the California banks, specie is not separated from United States and national-bank notes. In compiling these returns from the several States, all banks having capital stock are included under the head of State banks, while banks having no capital stock are placed under the head of savings-banks.

It will be seen that complete returns of State banks have been received from seventeen States only, of savings-banks from but ten, and of trust and loan companies from only four States. The legislature of Missouri recently passed a law requiring all banks in the State to make reports in the month of December. There are ten States and eight Territories in which no reports are required. With a view of rendering this system of reports more complete and effective than at present, the Comptroller has prepared the form of a bill, which is herewith presented; and it is respectfully suggested to members of Congress and State officers that, if approved by them, they shall lend the weight of their influence to procure the enactment of a law, similar in form, by the legislatures of their respective States. It may be mentioned that a bill, substantially the same as that here presented, was passed by the legislature of Ohio last year.

A BILL to provide for obtaining and publishing reports of banks, savings institutions and trust companies organized under State laws.

Be it enacted, That each and every banking institution, organized under the laws of this State, shall make a report to the auditor of state, showing the condition thereof before the commencement of business on the first Monday in the months of January, April, July, and October, of each year.

SEC. 2. That the auditor of state shall issue his requisition upon all banking institutions, for the reports required to be made by section 1 of this act, a convenient number of days prior to the first day of January, April, July and October, in each year, and each banking institution shall, upon receipt thereof, immediately forward to the auditor a balanced report of its condition, verified by the oath or affirmation of one or more of the officers of such institution, and shall also publish such report in full at its own expense, in a newspaper issued at the place where the institution is located, or, if there be no newspaper in that place, then in the one nearest thereto; and any banking insti-

tution neglecting to make and transmit to the auditor of state, and publish, such reports, shall, after the expiration of five days from the receipt of the requisition therefor, be subject to a penalty of thirty dollars for each day's delay, which penalty may be collected by suit to be brought by the auditor of state, or by any creditor of the association, before any court of competent jurisdiction in the district wherein such banking institution is located; and all sums of money collected for penalties under this section shall be paid into the treasury of the State.

SEC. 3. That banks, trust companies, savings-banks and other banking institutions, having capital stock, shall report their resources and liabilities in the following form:

Report of the condition of The ——— ———, at ———, in the State of ———, before the commencement of business on the first Monday of ———, 187—.

DR. CR.

Resources.	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Capital stock paid in		
2. All other loans and discounts			2. Surplus fund		
3. Overdrafts			3. Undivided profits		
4. United States bonds on hand			4. State-bank notes outstanding		
5. State bonds			5. Dividends unpaid		
6. Other stocks, bonds, and mortgages			6. Individual deposits		
7. Due from other banks and bankers			7. Due to banks and bankers		
8. Real estate			8. Notes and bills rediscounted		
9. Furniture and fixtures			9. Bills payable		
10. Current expenses					
11. Premium on bonds					
12. Cash items					
13. Gold coin, $——; silver coin, $——					
14. National-bank notes					
15. United States notes					
Total			Total		

STATE OF ———, *County of* ———.
Sworn to and subscribed before me this —— day of ———, 187—.
——— ———, ———.

I, ——— ———, ——— of The ——— ———, do solemnly swear that the above statement is true, to the best of my knowledge and belief.
——— ———, *Cashier.*

SEC. 4. Savings banks and other banking institutions having no capital stock shall report their resources and liabilities in the following form:

Report of the condition of The ——— ———, at ———, in the State of ———, before the commencement of business on the first Monday of ———, 187—.

DR. CR.

Resources.	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Individual deposits		
2. Loans on United States and State stocks			2. Due to banks and bankers		
3. Loans on other stocks and bonds			3. Undivided profits		
4. All other loans			4. Other liabilities		
5. United States bonds on hand					
6. State bonds on hand					
7. Other stocks and bonds					
8. Real estate					
9. Furniture and fixtures					
10. Expenses					
11. Due from banks and bankers					
12. Specie					
13. National-bank and United States currency					
14. All other assets					
Total			Total		

STATE of ———, *County of* ———.
Sworn to and subscribed before me this —— day of ———, 187—.
——— ———, ———.

I, ——— ———, ——— of The ——— ———, do solemnly swear that the above statement is true, to the best of my knowledge and belief.
——— ———, *Cashier.*

And such banks shall also furnish, with their reports, the following information: The number of open accounts, and the rate per centum of dividends or interest on deposits for the past year.

SEC. 5. That the auditor of state shall compile the reports received by him under this act, and the tables so compiled shall be printed quarterly for distribution when prepared, and shall be transmitted by him to the legislature at the beginning of each session thereof.

INDIVIDUAL LIABILITY OF SHAREHOLDERS.

Previous to the year 1858 banking companies could not be organized in England with limited liability, except by way of privilege under special acts of Parliament, royal charters or letters patent. The Bank of England, and three banks in Scotland, were thus privileged. In the year 1858 an act was passed authorizing the formation and registration of banking companies with limited liability—that is, limited to the total amount of each share, whatever might be the amount actually paid up at the time. In the Scotch banks, with the exception of the Bank of Scotland and two chartered banks with large capitals, the private fortune of every stockholder is answerable for the debts of the bank.

The elaborate banking law of Sweden, (act of 1864,) which contains severe restrictions, together with many excellent features, requires the transfer of shares to be registered in court, and also advertised in the newspapers at the time the transfer is consummated. The partners in such banking companies must be Swedish subjects, in number at least thirty, and "they are responsible, one for all and all for one, for the fulfillment of all the engagements of the banking company." These are called "partners with joint responsibility." These partners may unite with themselves shareholders whose responsibility for the engagements of the company is limited to the full amount of their shares. These are called "shareholders with limited liability," and such may not be received into the company for more than, at most, one-half of the amount which the partners with joint responsibility put into the capital. The board of directors is formed from those partners, only, who have a joint responsibility. Similar provisions in reference to the liability of shareholders are in existence in other countries.

The safety-fund system of the State of New York, authorized in 1829, contained no provision in reference to the individual liability of shareholders, nor did the free-banking act of 1838. An attempt was made in the year 1828, and many times subsequently, to enact such a provision, but it was always bitterly contested in the legislature, and defeated. The principle was, however, considered of so great importance that a section was incorporated in the constitution of the State, in 1846, providing that after the 1st day of January, 1850, the stockholders of all banks issuing circulating notes "shall be individually responsible to the amount of their respective share or shares of stock in any such corporation or association for all its debts and liabilities of every kind contracted after the said 1st day of January, 1850," and the constitution, as amended in 1874, contains substantially the same provision. The same principle was subsequently incorporated into the bank legislation of Ohio and other States.

Section 5151 of the Revised Statutes of the United States provides that the shareholders of every national banking association shall be held individually responsible, equally and ratably, and not one for another, for all contracts, debts and engagements of such association, to the extent of the amount of their stock therein, at the par value thereof, in addition to the amount invested in such shares. Suits have been brought against the shareholders of twenty-six banks for the enforcement of this individual liability. Assessments have been made to the amount of $5,108,500, of which $824,032.89 has been collected. The first suit under this section was that of *Kennedy* vs. *Gibson*, brought to enforce the individual liability of the shareholders of the Merchants' National Bank of Washington, which bank failed on May 8, 1866. This suit was appealed to the Supreme Court of the United States, and in December,

1869, an elaborate opinion was given by that court, from which the following quotation is made:

The receiver is the instrument of the Comptroller. He is appointed by the Comptroller, and the power of appointment carries with it the power of removal. It is for the Comptroller to decide when it is necessary to institute proceedings against the stockholders to enforce their personal liability, and whether the whole or a part, and, if only a part, how much shall be collected. These questions are referred to his judgment and discretion, and his determination is conclusive. The stockholders cannot controvert it. It is not to be questioned in the litigation that may ensue. He may make it at such time as he may deem proper, and upon such data as shall be satisfactory to him. This action on his part is indispensable whenever the personal liability of the stockholders is sought to be enforced, and must precede the institution of suit by the receiver. The fact must be distinctly averred in all such cases, and if put in issue must be proved.

The liability of the stockholders is several and not joint. The limit of their liability is the par of the stock held by each one. Where the whole amount is sought to be recovered, the proceedings must be at law. Where less is required, the proceedings may be in equity, and in such case an interlocutory decree may be taken for contribution, and the case may stand over for the further action of the court—if such action should subsequently prove to be necessary—until the full amount of the liability is exhausted. It would be attended with injurious consequences to forbid action against the stockholders until the precise amount necessary to be collected shall be formally ascertained. This would greatly protract the final settlement, and might be attended with large losses by insolvency and otherwise in the intervening time. The amount must depend in part upon the solvency of the debtors and the validity of the claims. Time will be consumed in the application of these tests, and the results in many cases cannot be foreseen. The same remarks apply to the enforced collections from the stock; holders. A speedy adjustment is necessary to the efficiency and utility of the law - the interest of the creditors requires it, and it was the obvious policy and purpose of Congress to give it. If too much be collected, it is provided by the statute that any surplus which may remain after satisfying all demands against the association shall be paid over to the stockholders. It is better they should pay more than may prove to be needed than that the evils of delay should be encountered. When contribution only is sought, all the stockholders who can be reached by the process of the court may be joined in the suit. It is no objection that there are others beyond the jurisdiction of the court who cannot for that reason be made codefendants.

At the last term of the Supreme Court it reaffirmed this decision in the case of *Casey, receiver*, vs. *Galli*, Italian vice-consul. In this case the order was to collect the par value of the stock, and therefore the suit was at law. The declaration on the part of the receiver demanded judgment for the par value of defendant's stock, as debt, and interest from the date of said order, as damages. To this defendant demurred specially, for four reasons, viz: First, that defendant was bound to contribute ratably, and that the proper amount could be ascertained only in equity; second, that defendant was bound to contribute ratably to pay a large sum, that this sum was not stated in the declaration, and hence what would be ratable and proper did not appear; third, that the obligation of defendant was to pay into the hands of the Comptroller a ratable portion of the debts of the association proved before him, but the declaration did not show that any debt had been so proved; fourth, that the declaration demanded a larger sum than defendant was bound to pay, in that it claimed interest by way of damages.

The court in passing upon this demurrer said:—"In regard to the first three of these objections, it is sufficient to say that *Kennedy* vs. *Gibson* is conclusive against them. It is there said that the amount to be paid rests in the judgment and discretion of the Comptroller, that his determination cannot be controverted by the stockholders in suits against them, and that when the order is to collect the full amount of the par of the stock, the suit must be at law. It is unnecessary to reproduce the reasoning of the court in support of these propositions."

After the judgment of the court the counsel for the defendant filed

two "special pleas in bar." 1. That the Comptroller had determined to collect from the defendant, and other shareholders who were solvent, money sufficient to pay the debts of the bank, without collecting from those who were insolvent. 2. That the receiver or the Comptroller had allowed, and determined to pay, a large amount of claims which the bank was not liable for, because of the prohibitions contained in section 5202 of the Revised Statutes, and that, without these, the assets of the bank were sufficient to pay all its debts. The court held that the first plea was bad, not only for special reasons, but because the Comptroller had ordered collections from all stockholders, which order was conclusive upon the defendant, as already decided in the case of *Kennedy* vs. *Gibson*. The second plea was also held bad, the court saying that "the same objection lies to this plea as to the preceding one, and the same authority applies." So, also, in the same case, a plea in abatement, alleging that there was no such corporation as the New Orleans National Banking Association, because the owners of two-thirds of the capital stock of said Bank of New Orleans did not authorize the bank to be converted into a national association under the laws of the United States, nor to accept an organization certificate as such banking association, was held bad on general demurrer. The court decided that the Comptroller was clothed with jurisdiction to decide as to the completeness of the organization, and that, for the purposes of this litigation, his certificate is conclusive upon the subject. "It has the same effect, and for the same reasons, as his determination and order with regard to the amount to be collected from each shareholder in the event of the failure of an association." "No question can be raised in this collateral way as to either." Upon this point the case of *Thacher* vs. *West River National Bank* (19 Mich., 199) is cited and concurred in.

Subsequently, in the case of the *Crescent City National Bank, Case, receiver*, vs. *Germania National Bank, et al.*, the Supreme Court recognized the power of the Comptroller to make and repeat assessments, until the limit of the par value of stock is reached.

Section 5151 of the Revised Statutes is in the nature of a contract between the shareholders and the depositors of a national bank, and section 5210 of the Revised Statutes provides that "every national banking association shall cause to be kept at all times a full and correct list of the names and residences of all the shareholders in the association, and the number of shares held by each, in the office where its business is transacted, which list shall be subject to the inspection of all the shareholders and creditors of the association; and that a copy of such list, on the first Monday of July of each year, verified by the oath of the president or cashier, shall be transmitted to the Comptroller of the Currency." The law thus provides that the depositors shall at all times have the means of ascertaining the names of the shareholders of the bank to whom they intrust their money, and it is right that these stockholders shall be held individually responsible for its prompt return; and it has been held in a number of cases that, until there is a transfer of shares on the books of the bank, the shareholder whose name there appears is liable for the debts of the bank, and that an actual sale and the signing of an ordinary power of attorney on the back of the certificate of stock will not relieve the seller from liability.

It has also been held by the Supreme Court that shareholders must pay interest upon their assessments, from the date thereof. It is the duty of the Comptroller speedily to collect and promptly to distribute these assessments. The chief points in reference to the liability of shareholders have been presented and determined by the highest court. Nothing

therefore, but delay and expense can result from the refusal of stockholders to pay their individual liability, when called upon for that purpose by the Comptroller.

Section 1010 of the Revised Statutes provides that "where, upon a writ of error, judgment is affirmed in the Supreme Court or a circuit court, the court shall adjudge to the respondents in error just damages for his delay, and single or double costs, at its discretion." Yet parties of high standing and well-known responsibility postpone the payment of legal assessments by appeal to the courts, notwithstanding these decisions. The Comptroller will endeavor to collect from such parties, not only the principal and interest, but the penalty of such delay, as provided by law.

SYNOPSIS OF SUPREME COURT DECISIONS.

A synopsis of the decisions of the Supreme Court of the United States, relative to the national banks, was prepared for my last annual report by the Hon. Charles Case, late receiver of two national banks in the city of New Orleans, now practicing his profession in this city. Mr. Case, at my request, has revised that synopsis, adding not only the recent decisions of the Supreme Court, but many adjudications of other Federal courts, and, in some instances, the rulings of State tribunals upon points pertaining or applicable to national banks.

ABATEMENT.

I. An action brought by a creditor of a national bank is abated by a decree of a district or circuit court dissolving the corporation and forfeiting its franchises. (*National Bank of Selma* vs. *Colby*, 21 *Wallace*, *p.* 609.)

II. Suit by the receiver of the *New Orleans National Banking Association* (formerly a State organization called the Bank of New Orleans) against a shareholder to enforce his personal liability. Plea in abatement that "at the date of the appointment of said receiver there was not, nor has there since been, nor is there now, any such corporation as said New Orleans National Association, because said Bank of New Orleans had no power by its charter, nor authority otherwise from the State of Louisiana, to change its organization to that of a national association under the laws of the United States."

On general demurrer this plea was held bad, because no authority from the State was necessary to enable the bank to make such change. The option to do so was given by the forty-fourth section of the banking act of Congress, 13 Statutes, 112. "The power there conferred was ample, and its validity cannot be doubted." (*Casey, receiver, &c.*, vs. *Galli*, 4 *Otto*, *p.* 673.)

This plea was also held bad upon the additional ground that "where a shareholder of a corporation is called upon to respond to a liability as such, and where a party has contracted with a corporation, and is sued on his contract, neither is permitted to deny the existence and legal validity of such corporation." (*Ibid.*)

"To hold otherwise," says Mr. Justice Swayne, (p. 680,) "would be contrary to the plainest principles of reason and good faith, and involve a mockery of justice. Parties must take the consequences of the positions they assume." "They are estopped to deny the reality of the state of things which they have made to appear to exist, and upon which others have been led to rely. Sound ethics require that the apparent, in its effects and consequences, should be as if it were real, and the law properly so regards it."

ACCOMMODATION INDORSEMENTS.

I. Where bills, indorsed by a national bank for accommodation only, had been negotiated by the bank through its usual channels of communication with its correspondents as its own bills, and the proceeds thereof had been placed to the credit of the bank, which thereupon gave the same credit to the parties for whom it had thus indorsed, and received no benefit therefrom:

Held, That although an accommodation indorsement by a national bank, in such cases, was void in the hands of holders against whom notice of the character of the indorsement could be concluded, yet that the bank was liable for the same to holders, for value, without notice. (*Blair* vs. *First National*

ACCOMMODATION INDORSEMENTS—Continued.

Bank, Mansfield, Ohio. United States circuit court for Ohio, at Cleveland, November term, 1875, *Emmons, J.*)

Query, whether, under the provisions of section 5202 of the Revised Statutes of the United States, any indorsement by a national bank is not *ultra vires.*

ACTIONS.

I. A national bank may be sued in proper State court. (*Bank of Bethel* vs. *Pahquioque Bank,* 14 *Wall.,* 383, *p.* 395.)

II. Such banks may sue in Federal courts. The word "by" was omitted in section 57 of act of 1864 by mistake. (*Kennedy* vs. *Gibson,* 8 *Wall., pp.* 506–7.)

Receivers may also sue in United States courts. (*Ibid., pp.* 506–7.)

III. When the full personal liability of shareholders is to be enforced the action *must* be at law. (*Kennedy* vs. *Gibson,* 8 *Wall., p.* 505; see, also, *Casey, &c.,* vs. *Galli, supra.*)

IV. But if contribution only is sought, the proceedings may be in *equity,* joining all the shareholders within the jurisdiction of the court. (*Ibid., pp.* 505–6.)

See, also, title "SHAREHOLDERS, INDIVIDUAL LIABILITIES OF," VI, *post.* Judge Swayne says "may," and Nelson, J., says that "*we may sue at law.*"

ATTACHMENT OF ASSETS.

1. When a creditor attaches the property of an insolvent national bank, he cannot hold such property against the claim of a receiver appointed after the attachment suit was commenced. Such creditor must share *pro rata* with all others. (*National Bank of Selma* vs. *Colby,* 21 *Wall., p.* 609.)

See also title "JURISDICTION," II, *post.*

ATTORNEYS.

I. Section 56 of currency act is directory only, and it cannot be objected by defense that a suit is brought by private attorney instead of the United States district attorney. (*Kennedy* vs. *Gibson,* 8 *Wall., p.* 504.)

BY-LAWS.

I. A national bank cannot by its by-laws create a lien on the shares of a stockholder who is a debtor of the association. (*Bullard* vs. *National Bank, &c.,* 18 *Wall., p.* 589.)

See also case of *Bank* vs. *Lanier,* 11 *Wall., p.* 369, cited under "LOANS ON SHARES," *post.*

[NOTE.—In *Young* vs. *Vaugh,* 23 *N. J. Equity R., p.* 325, it was held that a national bank could by its by-laws prohibit the transfer of shares by a shareholder while indebted to the bank, and that transfers in violation of such by-laws were void. As it is held by the Supreme Court of the United States that such by-laws can create no lien for indebtedness, it would seem that a regulation prohibiting such transfers can be of little practical use, even if the power exists.]

CHECKS.

I. The holder of a check on a national bank cannot sue the bank for refusing payment, in the absence of proof that it was accepted by the bank. (*National Bank of the Republic* vs. *Millard,* 10 *Wall., p.* 152.)

II. The relation of banker and customer is that of debtor and creditor. Receiving deposits is an important part of the business of banking, but the moment they are received they become the moneys of the bank, may be loaned as a part of its general fund, and the check of the depositor gives no lien upon them. (*Ibid., per Davis, J., p.* 155.)

III. Perhaps, on proof that check had been charged to the drawer, and that the bank had settled with him on that basis, the holder or payee could recover on a count for "*money had and received.*" (*Ibid., pp.* 155–6.)

IV. The facts that the bank was a United States depository and the check was drawn by a United States officer to a United States creditor do not vary the rule. (*Ibid., pp.* 155–6.)

V. Where a bank pays a check drawn on it, in favor of a party whose indorsement thereon is forged, and the same has passed through several hands, only reasonable diligence is required to be exercised in giving notice to prior holders of the forgery, after its discovery, in order to hold them liable. (*Schroeder* vs. *Harvey,* 75 *Ill., p.* 638.)

VI. A clerk of plaintiffs' received from their debtors checks, payable to their (plaintiffs') order, in payment of sums due. The clerk, wrongfully and without authority, indorsed the names of the plaintiffs on these checks and transferred

CHECKS—Continued.

them to other persons, appropriating the proceeds to his own use. Subsequently these checks were deposited with a bank which in good faith collected them and paid over the proceeds to the depositors. In a suit by plaintiffs against the bank, to recover the amount so collected by it: *Held* That the bank was liable. (*Johnson* vs. *First National Bank*, 13 *N. Y. Sup Court*, *p.* 121.)

VII. The act of Congress of March 3, 1869, making it unlawful for a national bank to certify checks unless the drawer has at the time funds on deposit to an amount equal to the amount specified in the check, does not invalidate a conditional acceptance of a check by such bank, having no funds of the drawer in its hands at the time, but engaging to pay the same when a draft left with it for collection by the drawer shall have been paid. (*National Bank* vs. *National Bank*, *West Va. St.*, *p.* 544.)

CITIZENSHIP.

I. National banks are *citizens* of the State in which they are organized and located, and when sued by national banks of other States have a right to demand a removal of the suit from a State to the proper Federal court. (*Chatham National Bank* vs. *Merchants' National Bank*, 4 *Thomp. & C.*, (*Thompson & Cook*,) *N. Y. Sup. C.*, *p.* 196, *and* 1 *Hunter*, *N. Y.*, *p.* 702)

COLLECTIONS.

I. A collection agent who receives from his principal a bill of lading of merchandise, deliverable to order, and attached to it a *time* draft, may, in the absence of special instructions, deliver the bill of lading to the drawee of the draft, upon the latter's acceptance of the draft. It is not the duty of the agent to hold the bill after such acceptance. (*National Bank of Commerce* vs. *Merchants' National Bank*, 1 *Otto*, *p.* 92.)

II. *Woolen & Co.*, bankers at Indianapolis, sent to defendant, a bank at Buffalo, a draft on one Bugbee, also bills of lading for sundry car-loads of lumber. The remittance was by letter, which merely stated that the draft and bills were sent to defendant for collection and remittance of proceeds to plaintiffs, *Woolen & Co.* The draft was drawn by, and to the order of, *Coder & Co.*, indorsed by them, by Mayhew, and the plaintiffs. By the terms of draft the drawer, indorsers, and acceptor waived presentment for payment and notice of protest and non-payment. It was payable fifteen days after its date, and it was admitted that by ordinary course of *transit* the lumber would reach its destination eight days prior to the maturity of the draft. There had been no business transactions between plaintiffs and defendants save one collection similar to this. Defendants presented the draft to Bugbee for acceptance, and, upon such acceptance, delivered to him the bills of lading. Bugbee failed before the draft matured, and plaintiffs sued defendants for delivering the bills of lading to Bugbee before payment of the draft. It was conceded that the draft was drawn for the price or value of the lumber.

Held, per Wallace, J., that, the draft being on time, it must be presumed that it was the intent of parties that Bugbee should realize from sale of the lumber the funds to meet the draft at maturity. Therefore, upon his acceptance of the draft, he was entitled to the bills of lading, and defendants were not liable for thus delivering them, but if the draft had not been upon time, a different rule might have prevailed. (*Woolen & Webb* vs. *N. Y. and Erie Bank*, 12 *Blatchf.*, *p.* 359.)

III. The *Corn Exchange National Bank of Chicago* sent defendant, the *Dawson Bank* at Wilmington, N. C., a draft drawn upon one *Wiswall*, living at Washington, N. C., for collection. Defendant by letter acknowledged the receipt of the draft, stating that it had been credited to the Corn Exchange Bank, and entered for collection. Thereupon defendant sent draft to *Burbank & Gallagher*, bankers at Washington, N. C., for collection. The latter house collected the draft, but failed and passed into bankruptcy before remitting. In a suit brought by the assignee of the Corn Exchange National Bank against the Dawson Bank to recover the proceeds of the draft, *Held*, per Wallace, J., that the latter bank was liable for the amount. (*Kent, Assignee, &c.*, vs. *The Dawson Bank*, 13 *Blatchf.*, *p.* 237.)

[NOTE.—The court concedes that the authorities are conflicting upon the point involved in this case. In *New York*, *Ohio*, and in *England*, the decisions sustain the conclusion of Judge Wallace, while in *Connecticut*, *Massachusetts*, *Illinois and Pennsylvania*, precisely the contrary rule prevails. The point was made in this case that the law of Illinois should control the rights of parties, but it was held otherwise.]

COLLECTIONS—Continued.

IV. In an action by G against a bank it appeared that a note was made to G's order, indorsed by him and sent through the house of B, a banker, for collection, and by B indorsed to the defendant bank, "for collection and credit." Held that B, by the indorsement, did not become the owner of the note, and had no right to pledge it, or direct its proceeds to be credited to him in payment of his indebtedness to the defendant bank. (*First National Bank* vs. *Gregg*, 79 *Pa. St.*, *p.* 384.)

V. In such case if the defendant bank had made advances, or given new credit to B on the faith of the note, it would have been entitled to retain the amount out of the proceeds. (*Ibid.*)

VI. A bank holding a customer's demand-note has a lien upon the proceeds of drafts delivered to it for collection, after the giving of the note, though collected after the filing of a petition in bankruptcy, and can apply such proceeds upon the notes. (*Re Farnsworth*, 5 *Biss.*, *p.* 223.)

COMPROMISES.

I. In adjusting and compromising contested claims against it, growing out of a legitimate banking transaction, a national bank may pay a larger sum than would have been exacted in satisfaction of them, so as to thereby obtain a transfer of stocks of railroad and other corporations, in the honest belief that by turning them into money under more favorable circumstances than then existed, a loss, which it would otherwise suffer from the transaction, might be averted or diminished. (*First National Bank* vs. *National Exchange Bank*, 2 *Otto*, *p.* 122.)

II. So, also, it may accept stocks in satisfaction of a doubtful debt, with a view to their subsequent conversion into money, in order to make good or reduce an anticipated loss. (*Ibid.*)

See also ESTATE, REAL, I, *post*.

COMPTROLLER.

I. The Comptroller appoints the *receiver*, and can therefore remove him. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *p.* 498.)

II. The Comptroller's certificate, reciting the existence of the facts of which he is required to be satisfied, to justify the appointment of a receiver, under section 50 of the national-bank act, is sufficient evidence of the validity of such appointment, in an action brought by such receiver. (*Platt* vs. *Bebee*, 57 *N. Y.*, *p.* 339.)

III. The Comptroller must authorize any increase of the capital stock of a national bank; and such increase must be certified by him as prescribed by sec. 13 of the act of Congress providing for the organization of national banks. (R. S., sec. 5142. *Charleston* vs. *People's Nat'l Bank*, 5 *S. C.*, *p.* 103.)

IV. The Comptroller cannot subject the United States Government to the jurisdiction of a court, though he appears and answers to the suit. (*Case* vs. *Terrill*, 11 *Wall.*, *p.* 199.)

CURRENCY ACT.

I. The purpose of the currency act, was, in part, to provide a currency for the whole country, and, in part, *to create a market for the government loans.* (*Per Strong, J.*, in *Tiffany* vs. *Missouri*, 18 *Wall.*, *p.* 413.)

II. National banks organized under the act of Congress of June 3, 1864, are the instruments designed to be used to aid the government in the administration of an important branch of the public service; and Congress, which is the sole judge of the necessity for their creation, having brought them into existence, the States can exercise no control over them, nor in any wise affect their operation, except so far as Congress may see proper to permit. (*Per Swayne, J.*, in *Farmers and Mechanics' National Bank* vs. *Dearing*, 1*st Otto*, *p.* 29.)

III. The constitutionality of the act of June 3, 1864, is unquestioned. It rests on the same principle as the act creating the second Bank of the United States. The reasoning of Secretary Hamilton, and of this court in *McCulloch* vs. *Maryland*, 4 *Wheat.*, *p.* 316, and in *Osborne* vs. *Bank U. S.*, 7 *Wheat.*, *p.* 708, therefore applies.

IV. The power to create carries with it the power to preserve. The latter is a corollary of the former. (*Ibid.*, *per Swayne, J.*, pp. 33-34.)

DEBTORS OF NATIONAL BANKS.

I. Debtors of an insolvent national bank, when sued by the receiver, cannot object that pleadings do not show a compliance with all the steps prescribed by statutes as preliminary to the appointment of such receiver. (*Cadle, Receiver, &c.*, vs. *Baker & Co.*, 20 *Wall.*, *p.* 650.)

II. Such ordinary debtors may be sued by receiver without previous order of the Comptroller. (*Bank* vs. *Kennedy*, 17 *Wall.*, *p.* 19.)

DEPOSITS, GENERAL.

I. The relation between a bank and its depositors is that of debtor and creditor only, and is not fiduciary. Thus, a note deposited for collection, if passed to the credit of the depositor, in his general account, then overdrawn, becomes the property of the bank, which becomes indebted to him for the proceeds. Upon the bankruptcy of the bank, the proceeds are assets available to the general creditors. And the fact that the account was made good by other deposits, before collection of the note, makes no difference. (*In re Bank of Madison*, 5 *Bissell*, *p.* 515.)

II. A deposit is general, unless the depositor makes it special, or deposits it expressly in some particular capacity. And in case of a general deposit of money with a banker, a previous demand by the depositor, or some other person by his order, is indispensable to the maintenance of an action for the deposit, unless circumstances are shown which amount to a legal excuse. (*Brahm* vs. *Adkins*, 77 *Ill.*, *p.* 263.)

DEPOSITS, CERTIFICATES OF.

I. A certificate of deposit was issued by a bank for a certain sum, subject to the order of the depositor at a certain date, payable on the return of the certificate:

Held, in an action on said certificate against the bank, brought by an assignee, that there could be no recovery without proof of an actual demand and refusal of payment. (*Brown* vs. *McElroy*, 52 *Ind.*, *p.* 404.)

II. In a suit against the bank, upon a stolen certificate of deposit given by the defendant to the plaintiff, reciting that he had deposited in the bank a certain number of dollars, payable to his order *in current funds*, on the return of the certificate properly indorsed:

Held, first, that the instrument should be regarded as the promissory note of the bank, assignable under the statute, (of Indiana,) but that it was not negotiable as an inland bill of exchange, being made payable, not in money, but "in current funds;" second, that the payee could recover on said stolen certificate without giving a bond against a subsequent claim thereunder by another person. (*National State Bank* vs. *Ringel*, 51 *Ind.*, *p.* 393.)

III. Where a bank issues a certificate of deposit, payable on its return properly indorsed, it is liable thereon to a *bona-fide* holder, to whom it was transferred *seven* years after it was issued, notwithstanding the payment thereof to the original holder. Such certificate is not dishonored until presented. (*National Bank Fort Edward* vs. *Washington Co. National Bank*, 5 *Hun.*, *N. Y. Sup. Court*, *p.* 605.)

DEPOSITS, SPECIAL.

I. The taking of special deposits to keep, merely for the accommodation of the depositor, is not within the authorized business of national banks; and the cashiers of such banks have no power to bind them on any express contract accompanying, or any implied contract arising out of, such taking. (*Wiley* vs. *First National Bank*, 47 *Vt.*, *p.* 546.)

II. If a banking association, under the national-currency act, has power to assume the duties and obligations of a naked bailee of property, either gratuitously or for hire, (as to which point the court does not decide, though apparently inclined to deny such power,) it is clearly outside its ordinary business; and it is not within the scope of the general powers or general authority of its executive or ministerial offices to bind such corporation by a contract for such bailment. Therefore, in the absence of proof of special authority for that purpose, delegated by the board of directors, or evidence that such powers have been exercised by their knowledge and sanction, or that such has been the habit and custom of the bank, it is not responsible for property thus received by its cashier. (*First National Bank Lyons* vs. *Ocean National Bank*, 60 *N. Y.*, *p.* 278.)

III A circular issued by such corporation, inviting the correspondence of other banks, and offering to buy and sell securities for them, is no evidence of a consent, on its part, to become a general bailee and depository of such securities for its correspondence. (*Ibid.*)

IV The corporations formed under the national-currency act are banks of deposit, as well as circulation. They are authorized to issue their own notes, and receive from others their money and circulate it. Money so received is termed a deposit, although it has none of the qualifications of a bailment, thus named. There is no trust or promise to redeliver the same money. By the deposit the money becomes the property of the bank, and only the relation of debtor and creditor is created. (*Ibid.*, *per Allen*, *J.*, *p.* 288.)

[NOTE.—In the last cited case the cashier of the Ocean National Bank had, at

DEPOSITS, SPECIAL—Continued.

sundry times, received United States bonds belonging to the Lyons bank. Some of these bonds had been purchased by said cashier and the assistant cashier for the Lyons bank. Two or three times, by the order of the latter bank, the coupons of these bonds had been cut off by said cashier, and proceeds credited to the Lyons bank. But there was no proof that these transactions were done, or that said bonds were kept in the vault of said Ocean Bank, with the knowledge of the directors. While said bonds were thus kept, burglars broke in and stole them. The court held, and the opinion was unanimous, that there was no difference under the currency act between such a deposit of United States bonds and a deposit of other valuable property, such as plate, diamonds, or jewelry, for safe-keeping, gratuitously. It was a naked bailment of deposit, without reward, and such an act of the cashier as did not bind the bank.]

For definition of the bailment called "deposit," and the liabilities of such a bailee, see *Story on Bailments, section* 4, *and sections* 61 *to* 135.

As to special deposits of money with a bank, see Story on Bailments, section 88; also, *Smith* vs. *First National Bank*, 99 *Mass.*, *p.* 605. In this last case there had been a special deposit of gold coin, to be returned when called for. The cashier embezzled the funds: *Held*, that the bank was not liable, as there was no gross negligence on the part of the corporation.

DIRECTORS OF NATIONAL BANKS.

I. Directors of a national bank may remove the president, both under the law of Congress and the articles of association, where the latter so provide. The power exists if the bank has adopted no by-laws. (*Taylor* vs. *Hutton*, 43 *Barb.' N. Y. Sup. Court*, *p.* 195; *S. C.*, 18 *Abb. Pr. R.*, *p.* 16.)

ESTATE, REAL.

I. The want of power of a bank, or of its trustee (receiver) in insolvency, to purchase and hold real estate, does not render void an arrangement whereby land subject to a lien in favor of the bank, and to other liens, is discharged of those other liens by funds from the assets of the bank, the land being then sold, and the entire proceeds of such sale realized to the bank assets, provided the title does not pass through the bank or its trustee. (*Zantzingers* vs. *Gunton*, 19 *Wall.*, *p.* 32.)

INTEREST.

I. Under section 30, act of 1864, a national bank in any State may take as high rate of interest as by the laws of such State a natural person may stipulate for, although State banks of issue are restricted to a less rate. (*Tiffany* vs. *National Bank of Missouri*, 18 *Wall.*, *p.* 409.)

[NOTE.—In Missouri, natural persons may take ten per cent., but State banks are restricted to eight per cent. In this case the national bank had taken nine per cent: *Held* legal.]

II. *Held*, also, that as the action was virtually brought to recover the penalty for *usury*, the statute (section 30) must receive a strict construction. (*Ibid.*, *p.* 409.)

See also Title "USURY," *post.*

INTEREST ON CLAIMS OF CREDITORS.

I. Where a national bank is put in charge of a receiver, under section 50 of the original Currency act, (R. S., sec. 5234,) and a sufficient sum is realized from its assets to pay all claims against it and leave a surplus, the Comptroller ought to allow interest on the claims during the period of administration, before appropriating the surplus to the stockholders of the bank. An action of assumpsit by the holder of such a claim will not lie against the Comptreller, nor against the receiver, but will lie against the bank. (*Chemical National Bank* vs. *Bailey*, 12 *Blatchf.*, *p.* 480.)

II. In such action interest is recoverable on all demands originating in contract conditioned for the payment of interest, and on all demands for money due and unpaid, by way of damages for non-payment after such demands became due. And interest is recoverable on a balance due a depositor in such bank, although he has made no formal demand of payment. (*Ibid.*) But, as to this last point, see the ruling of the Supreme Court.

III. In the case of *National Bank of the Commonwealth* vs. *Mechanics' National Bank*, 4 *Otto*, *p.* 437, the Supreme Court United States, at its last term, decided that a depositor in a national bank, when it suspends payment and a receiver is appointed, is entitled from the date of his demand to interest upon the deposit; that the claims of depositors in such bank at date of suspension for the amount

INTEREST ON CLAIMS OF CREDITORS—Continued.

of their deposits are, when proved to the satisfaction of the Comptroller of the Currency, placed upon the same footing as if reduced to judgments; that is to say, they draw interest from the time of such proof and allowance.

It was also decided that, such interest being a liquidated sum at the time of the payment of the deposit, an action lies to recover it, *and interest thereon.*

JUDGMENTS.

I. A judgment against a national bank in the hands of a receiver, upon a claim, only establishes the validity of such claim; the plaintiff can have no execution on such judgment, but must await *pro rata* distribution. (*Bank of Bethel* vs. *Pahquioque Bank*, 14 *Wall.*, *p.* 383. *Clifford, J.*, *p.* 402.)

JURISDICTION.

I. A United States district court has jurisdiction to authorize a receiver of an insolvent national bank to compromise a debt. (*Matter of Platt*, 1 *Ben.*, *p.* 534.)

II. A resident (citizen) of Kentucky was a creditor of a national bank located in Alabama, and commenced a suit on his claim against said bank in the supreme court of the State of New York, at the same time attaching certain moneys belonging to said bank, in the hands of the National Park Bank, in New York. Subsequently the receiver of the Alabama bank (which had failed) was, on his own motion, made party defendant to the action pending in the New York supreme court, and pleaded "*want of jurisdiction*," and other defenses. The supreme court overruled his plea to the jurisdiction, rendered judgment against the receiver on the merits, and ordered satisfaction to be made from the moneys attached. Thereupon the receiver filed his bill in chancery in the *United States circuit court* for the proper circuit, praying an injunction to restrain the collection of the judgment rendered by said supreme court, and that the moneys attached be paid to him as receiver.

Held that, by the provisions of the currency act, the State court was deprived of jurisdiction of the attachment proceedings; that the receiver was not estopped by the proceedings in said State court from asserting his rights in said circuit court, and that he was entitled to the relief prayed for in his bill. (*Cadle, receiver, &c.*, vs. *Tracy*, 11 *Blatchf.*, *p.* 101.)

(*Vide* Title "RECEIVERS, VII," *post.*)

LOANS ON SHARES.

I. National banks are governed by the act of 1864, which repealed the act of 1863, and cannot, therefore, make loans on the security of their own shares, unless to secure a pre-existing debt, contracted in good faith. *Bank, &c.*, vs. *Lanier*, 11 *Wall.*, *p.* 369.)

II. The placing of funds by one bank on permanent deposit with another bank is a loan within the spirit of section 35 of act of 1864. (*Ibid.*, *p.* 369.)

III. Loans by such banks to their shareholders do not create a lien on the shares of such borrowers. (*Ibid.*, *p.* 369. See also *Bullard* vs. *Bank*, 18 *Wall.*, *p.* 580; and "BY-LAWS," *supra.*)

LOANS IN EXCESS.

I. A loan by a national bank in excess of the restriction of section 29 of the act of 1864, (Revised Statutes, section 5200,) which provides that the total liabilities of any person (borrower) shall not exceed ten per centum of the capital stock, &c., is not void on that account. The loan may be enforced, though the bank may be liable to proceedings for forfeiture of its privileges, &c., for making it. (*Stewart* vs. *National Union Bank of Maryland*, 2 *Abb.*, *United States*, *p.* 424. See also *O'Hare* vs. *Second National Bank*, 77 *Pa. St.*, *p.* 96.)

In *Samuel M. Shoemaker* vs. *The National Mechanics' Bank*, and *The Same* vs. *The National Union Bank*, application for injunction, &c., United States circuit court, Baltimore, Md., Judge Giles held * * * "As to the first charge in this bill against the defendant, in reference to the amount loaned to Bayne & Co., in violation of the twenty-ninth section of the act of June 3, 1864, I would only say that the loan made under such circumstances is not void; it can be enforced as any other loan made by the bank." * * *

LOCATION.

I. Under sections 6, 8, 10, 15, 18, and 44 of the original currency act, (13 Stat. at Large, 101,) respecting the location of banking associations, a national bank is to be regarded as located at the place specified in its organization certificate. If such place is in a State, the association is located in that State. (*Manufacturers' National Bank* vs. *Baack*, 8 *Blatchf.*, *p.* 137.)

OFFICERS.

I. It is the duty of directors of a bank to use ordinary diligence in acquiring knowledge of its business. They cannot be heard, when sued, to say that they were not apprised of facts, the existence of which is shown by the books, accounts and correspondence of the bank. They should control the subordinate officers of the bank in all important transactions. Therefore, under the circumstances proved in this particular case, they were held liable for the abstraction and sale of special deposit by the latter. (*United Society, &c.*, vs. *Underwood*, 9 *Bush, Ky.*, *p.* 609.)

II. The cashier of a national bank, who had executed no bond, embezzled its funds, discovery whereof might have been effected by use of slight diligence on the part of the directory. They, however, published, according to law, a statement of the condition of the bank, which showed that its affairs were being prudently and honestly administered, and from which the public had a right to believe that he was trustworthy. Afterward, persons who had seen this report became sureties on the official bond of the cashier, and for his subsequent embezzlements were sought to be held liable thereon. *Held*, that such sureties, being misled by the statement, were released. They had a right to believe that the directors, before publishing it, investigated the condition of the bank. (*Graves* vs. *Lebanon National Bank*, 10 *Bush, Ky.*, *p.* 23.)

III. A guaranty against loss for signing as sureties, given by a bank president, without authority from the directors, to those whom he had solicited thus to sign a note, given to the bank to retire a prior note held by it against their principal, is held to be the individual contract of the president, and not binding upon the bank. (*First National Bank* vs. *Bennett*, 33 *Mich.*, *p.* 520.)

IV. A cashier, who has made sale of corporate property, and holds a balance in his hands, is the agent of the board of directors, and not of the respective stockholders, and cannot be charged by an individual stockholder as holding such balance for his benefit. (*Brown* vs. *Adams*, 5 *Biss.*, *p.* 181.)

V. A cashier, without special authority, cannot bind his bank by an official indorsement of his individual note, and the *onus* is on the payee to show such authority. (*West Saint Louis Savings Bank* vs. *Shawnee Co. Bank*, 3 *Dill*, *p.* 403.

VI. Although the cashier of a bank may, in the ordinary course of business, without the action of the directors, dispose of the negotiable securities of the bank, he has not the power to pledge its assets for the payment of an antecedent debt. (*State of Tennessee* vs. *Davis*, 50 *How.* (*N. Y.*), *p.* 447.)

RECEIVERS.

I. The receiver of a national bank is the instrument of the Comptroller, and may be removed by him. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *p.* 505.)

II. Such receiver is the statutory assignee of the assets of the bank, and may sue to collect the same in his own name, or in the name of the bank, *for his use.* (*Ibid.*, *p.* 506.)

III. In such suit it is not necessary to make the bank or creditors parties. (*Ibid.*, *p.* 506.)

IV. The receiver of a national bank represents such bank and its creditors, *but he in no sense represents the United States Government*, and cannot subject the government to the jurisdiction of any court. (*Case* vs. *Terrill*, 11 *Wall.*, *p.* 199.)

V. The decision of a receiver, rejecting a claim against his bank, is not final. Claimant may still sue. (*Bank of Bethel* vs. *Pahquioque Bank*, 14 *Wall.*, *p.* 383.)

VI. The clause of section 50, act of 1864, which prescribes that the receiver shall be "*under the direction* of the Comptroller," means only that he shall be *subject* to his direction, not that he shall not act without orders. He may and must collect the assets. That is what he is appointed for. (*Bradley, J., in Bank* vs. *Kennedy*, 17 *Wall.*, *pp.* 22-3.)

VII. Receivers of national banks are officers of the United States, within the meaning of the act of Congress of March 3, 1815, giving United States courts jurisdiction of actions by United States officers, and may sue in such courts. (*Platt, receiver, &c.*, vs. *Beach*, 2 *Ben.*, *p.* 303.)

[NOTE.—The judge places stress upon the provision of section 31 of the act of 1864, which requires (in that particular instance) that the Secretary of the Treasury shall concur in the appointment of the receiver.]

SET-OFF.

I. In an action brought to enforce the individual liability of a shareholder of an insolvent bank, such shareholder cannot set off against such liability the amount due to him as a creditor of the bank. (*Garrison* vs. *Howe*, 17 *N. Y.*, *p.* 458; *In re Empire City Bank*, 18 *N. Y.*, *p.* 199.)

[NOTE.—Though these cases were decided by a State tribunal, (New York

SET-OFF—Continued.

court of appeals,) and the rulings were based upon provisions of a State constitution and a State statute, yet the principle they enunciate is recognized and fully affirmed in *Sawyer* vs. *Hoag*, 17 *Wall.*, *p.* 610, and *Scammon* vs. *Kimball*, 2 *Otto*, *p.* 362.]

SHAREHOLDERS, INDIVIDUAL LIABILITY OF.

I. Comptroller must decide *when and for what amount* the personal liability of the shareholders of an insolvent national bank shall be enforced. (*Kennedy* vs. *Gibson*, 8 *Wall.*, *p.* 505.)

II. His decision as to this is conclusive. Shareholders cannot controvert it. (*Ibid.*, *p.* 505.)

III. In any suit brought to enforce such personal liability, such decision of the Comptroller must be averred by the plaintiff, and, if put in issue, must be proved. (*Ibid.*, *p.* 505.)

IV. The liability of shareholders is several, and not joint. (*Ibid.*, *p.* 505.)

V. The limit of such liabilities is the par value of the stock held by each one. (*Ibid.*, *p.* 505.)

VI. Where the whole amount is sought to be recovered, the proceeding must be at law; where less is required the proceeding may be in equity, and, in such case, an interlocutory decree may be taken for contribution, and the case may stand over for the further action of the court, if such action should subsequently prove to be necessary, until the full amount of the liability is exhausted. (*Ibid.*, *p.* 505.)

But in *Bailey*, *Rec'vr*, *&c.*, vs. *First National Bank Duluth*, *U. S. circuit court for Minnesota*, *Nelson*, *J.*, held that even where less than the par value was assessed the suit *might* be at law; and this would seem to be the true theory. *Vide* Bankers' Magazine, April, 1877, p. 793.

VII. In such equity suit, all shareholders within the jurisdiction of the court should be made parties defendants; but it is no defense that those not within the jurisdiction are not joined. (*Ibid.*, *p.* 506.)

VIII. Suits to enforce personal liability of shareholders may properly be brought before other assets are exhausted. (*Ibid.*, *pp.* 505–6.)

SHAREHOLDER, LIABILITY OF TRANSFEREE.

I. The transferee of shares, when such transfer is absolute on the books of the bank, is liable to creditors to the amount of such shares, although in fact he holds them as collateral security for a loan to the shareholder who transferred them. (*Hale* vs. *Walker*, 31 *Iowa*, *p.* 344.)

[NOTE.—This also is a State court adjudication, but it is believed to be in harmony with the rulings of other high and eminent State tribunals upon the same question.] (*Adderly* vs. *Storm*, 6 *Hill*, *p.* 624, and *Worrall* vs. *Johnson*, 5 *Barb.*, *p.* 210.)

[In the Bankers' Magazine for January, 1875, is a notice of the case of *Mann*, *receiver*, vs. *Dr. Cheeseman*, decided by Blatchford, J., in the United States circuit court, in New York, in which the judge held that until there was a transfer of shares *on the books of the bank* the shareholder whose name there appeared was liable for the debts of the bank; that an actual sale and the signing the ordinary power of attorney on the back of the certificate will not relieve the seller. The learned judge also held that such shareholder could not question the action of the Comptroller as to the necessity of suing the shareholder.]

(See also SET-OFF," *supra.*)

In the case of *Bowden* vs. *Farmers and Merchants' National Bank of Baltimore*, decided by Judge Giles in the United States circuit court, Maryland district, April, 1877, it was held that the defendant was liable, though the shares had originally been transferred to it as security for a loan, which loan had been paid, and though, upon such payment, defendant delivered the certificate of stock to the original owner, with a power of attorney authorizing him to retransfer the stock to himself.

SHARES OF STOCK.

I. A national bank whose certificates of stock specify that the shares are transferable on the books of the bank on surrender of the certificates, *and not otherwise*, and which suffers a shareholder to transfer without such surrender, is liable to a *bona fide* transferee, for value, of same stock, who produces such certificate with usual power of attorney to transfer; and this is so though no notice had been given to the bank of the transfer. (*Bank* vs. *Lanier*, 11 *Wall.*, *p.* 369.)

II. Shares *quasi* negotiable. (*Ibid.*, *p.* 369.)

TAXATION OF SHARES.

I. The act of 1864, rightly construed, subjects the shares of the association in the hands of shareholders to taxation by the States, under certain limitations set forth in section 41, without regard to the fact that part or the whole of the capital of such association is invested in national securities which are declared by law exempt from State taxation. (*Van Allen* vs. *Assessors*, 3 *Wall.*, *p.* 573.) (Chase, C. J., and other judges, dissented.)

II. Act thus construed is constitutional. (*Ibid.*, *p.* 573.)

III. A certain statute of New York, which taxed *shares* of national-bank stock, declared void, because *shares* of State banks were not taxed, although their capital was; the act of Congress prescribing that shares of national banks shall be taxed only as *shares* of State banks are. (*Ibid.*, *p.* 573.)

The ruling as to taxing shares of stock reaffirmed in *Bradley* vs. *People*, 4 *Wall.*, *p.* 459, and *National Bank* vs. *Commonwealth*, 9 *Wall.*, *p.* 353.

In last case, *held* that a State law requiring the cashier to pay the tax was valid. *Held*, also, that a certain State tax law virtually taxed "*shares* of moneyed corporations," &c. (*Ibid.*, *p.* 353.)

IV. Shares of stock in national banks are personal property, and though in one sense incorporeal, the law which created them could separate them from the person of their owner, for taxation, and give them a *situs* of their own. (*Tappan, collector*, vs. *Bank*, 19 *Wall.*, *p.* 490.)

V. Sec. 41 did thus separate them, and give them a *situs* of their own. (*Ibid.*, *p.* 490.)

VI. This provision of the national-currency act became a law of the property, (in shares,) and every State in which a bank was located acquired jurisdiction, for taxation, of all the shares, whether owned by residents or non-residents, and power to legislate accordingly. (*Ibid.*, *p.* 490.)

VII. Under the act of Congress of February 10, 1868, enacting that each State legislature may direct the manner of taxing all shares of stock of national banks located within the State, subject to the restriction that the taxation shall not be greater than the rate assessed *upon other moneyed capital* in the hands of individual citizens of such State, and of a certain act of the legislature of Pennsylvania which provided that such shares shall be assessed for school, municipal, and local purposes at the same rate as is now or may hereafter be assessed and imposed upon other moneyed capital in the hands of individual citizens of the State; *held*, that shares of national-bank stock may be valued for taxation, for county, school, municipal and local purposes, *at an amount above their par value.* (*Hepburn* vs. *School Directors of the Borough of Carlisle*, 23 *Wall.*, *p.* 480.)

[NOTE.—In this case it appeared that Hepburn owned several thousand dollars of national-bank stock, the par value of which was $100 per share, and that it was valued for taxation, for a school tax, at $150 per share. This assessment was held valid, notwithstanding that by a certain act of the State legislature, applicable to the county of Cumberland, in which the borough of Carlisle was situated, certain specified kinds of moneyed obligations were exempt from taxation, except for State purposes.]

See also *Saint Louis National Bank*, *National Bank of Missouri*, *Third National Bank*, *Valley National Bank*, and *Merchants' National Bank of Saint Louis* vs. *Papin*, in United States circuit court, eastern district of Missouri, September term, 1876. Also, *Gallatin National Bank of New York* vs. *Commissioners of Taxes*, supreme court of New York, first department, general term, November, 1876. These latter cases are published in the Bankers' Magazine for December, 1876.

TAXATION OF INTEREST AND DIVIDENDS.

I. Under the internal-revenue act of July, 1870, interest paid and dividends declared during the last five months of 1870 are taxable, as well as those declared during the year 1871. (*Blake* vs. *National Banks*, 23 *Wall.*, p. 307.)

LICENSE TAX.

I. The District of Columbia imposed a *license tax* on all the national-banks in the District, the rate being 50 cents annually on each $1,000 of the capital invested. The *Citizens' National Bank* refused to pay this assessment, and a test case was made in the district criminal court, Mr. *Justice MacArthur* presiding. This court, after full argument, held the tax illegal and void, as being contrray to the mode of taxation prescribed by Congress, which mode was held to be exclusive.

TRANSFERS OF ASSETS.

When binding. The receiver of a national bank cannot repudiate a pledge of its assets made by the bank for advances to it, either on the ground that the pledge

TRANSFERS OF ASSETS—Continued.

was not formally executed, or that the transfer was void because not authorized by the charter of the bank, so long as he retains, as assets, the advances, to secure repayment of which the pledge was given. (*Casey* vs. *Le Société de Crédit Mobilier*, 2 *Woods*, *p.* 77.)

A preference of one creditor to another, within the meaning of section 5242, Revised Statutes, is a preference given by the bank to secure or pay a pre-existing debt. Where a person, knowing that a national bank is embarrassed, makes to it a loan, taking as security therefor a pledge of part of the assets of the bank, this transfer does not give him the preference prohibited by the statute. (*Ibid.*)

II. *When not binding.* Under said section 5242, which declares void transfers of its property by a national bank, made in contemplation of insolvency, and with a view to give a preference to one creditor over another, or with a view to prevent the application of the assets of the bank in the manner prescribed by law, such a transfer is void if the insolvency is in the contemplation of the bank making the transfer, although the party to whom it is made does not know or contemplate the insolvency of the bank. (*Case, receiver*, vs. *Citizens' Bank*, 2 *Woods*, *p.* 23.)

ULTRA VIRES, WHAT IS.

I. National banks cannot sell railroad bonds for third parties on commission, or engage in business of that character. (*Susan Welcker* vs. *First National Bank of Hagerstown*, Court of Appeals of Maryland, 43 Md., *p.* 581.)

II. In an action of deceit against a national bank, for alleged false representations of its teller in the sale to plaintiff of certain railroad bonds:

Held, That the selling of such bonds on commission was not within the authorized business of a national bank, and being thus beyond the scope of its corporate powers, the defense of *ultra vires* was open to it, and it was not responsible for the deceit of its teller. (*Ibid.*)

III. The national-bank act confers no power on a national bank to take a deed of trust of real estate as security for a contemporaneous loan; and such bank has no power not conferred by Congress. A sale under such a deed enjoined. (*Matthews* vs. *Skinner*, 62 Mo., *p.* 329. See also DEPOSITS, SPECIAL, I, II, III, IV.)

ULTRA VIRES, WHAT IS NOT.

IV. A national bank took a lien upon real estate to secure a pre-existing debt. Afterward, the bank paid $500 to discharge a prior lien upon the land, taking a note and mortgage on land in Kansas to secure this advance. Lien and mortgage held valid, and warranted by law. (*Orum* vs. *National Bank*, 16 *Kans.*, *p.* 341.)

V. A *chattel mortgage* taken by a national bank to secure a pre-existing debt is valid, and will be enforced. (*Spofford* vs. *First National Bank*, 37 *Iowa*, *p.* 181.)

USURY.

I. State laws relative to usury do not apply to national banks. (*Farmers and Mechanics' National Bank* vs. *Dearing*, 1 *Otto*, *p.* 29.)

II. The only forfeiture declared by the 30th section of the act of June 3, 1864, (Revised Statutes, section 5198,) is of the *entire interest* which the note or bill carries with it, or which has been agreed to be paid thereon, when the rate knowingly received, reserved or charged by a national bank is in excess of that allowed by that section; and no loss of the entire debt is incurred by such bank, as a penalty or otherwise, by reason of the provision of the usury law of a State. (*Ibid.*)

To same effect are *National Exchange Bank* vs. *Moore*, 2 *Bond*, *p.* 170, and several State decisions.

(The *New York court of appeals* had decided the other way.)

APPENDIX.

Special attention is called to the carefully prepared tables contained in the report and appendix, a full list of which will be found on the following page. An index to the detailed report of each of the 2,089 banks in operation on October 1 of this year appears at the end of the volume.

In concluding this report the Comptroller takes pleasure in bearing testimony to the industry and efficiency of the officers and clerks associated with him in the discharge of official duties.

JOHN JAY KNOX,
Comptroller of the Currency.

Hon. SAMUEL J. RANDALL,
Speaker of the House of Representatives.

TABLES CONTAINED IN REPORT AND APPENDIX.

REPORT.

APPENDIX.

APPENDIX.

Names and compensation of officers and clerks in the office of the Comptroller of the Currency.

Name.	Grade.	Salary.
John Jay Knox	Comptroller	$5,000
John S. Langworthy	Deputy comptroller	2,800
J. Franklin Bates	Chief of division	2,200
John W. Magruder	do	2,200
John D. Patten, jr	do	2,200
Edward Wolcott	do	2,200
Edward S. Peck	Superintendent	2,000
Watson W. Eldridge	Teller	2,000
Frank A. Miller	Principal book-keeper	2,000
Theodore O. Ebaugh	Assistant book-keeper	2,000
F. A. Simkins	Stenographer	1,800
Fernando C. Cate	Fourth class	1,800
Nathaniel O. Chapman	do	1,800
William Elder	do	1,800
William B. Greene	do	1,800
John W. Griffin	do	1,800
George W. Martin	do	1,800
Charles H. Norton	do	1,800
William Sinclair	do	1,800
George H. Wood	do	1,800
Charles E. Brayton	Third class	1,600
James C. Brown	do	1,600
Charles H. Cherry	do	1,600
William H. Glascott	do	1,600
John A. Hebrew	do	1,600
John A. Kayser	do	1,600
George T. May	do	1,600
Washington K. McCoy	do	1,600
Edward Myers	do	1,600
Charles Scott	do	1,600
William D. Swan	do	1,600
Edgar C. Beaman	Second class	1,400
David B. Brenner	do	1,400
Isaac C. Miller	do	1,400
Edward W. Moore	do	1,400
Edmund E. Schreiner	do	1,400
Charles J. Stoddard	do	1,400
Walter Taylor	do	1,400
William H. Walton	do	1,400
Frederick Widdows	do	1,400
Noah Hayes	First class	1,200
Edward McCauley	do	1,200
John J. Patton	do	1,200
Arthur M. Wheeler	do	1,200
Julia R. Donoho	do	1,200
Sarah F. Fitzgerald	do	1,200
Mary L. McCormick	do	1,200
Margaret L. Simpson	do	1,200
James D. Burke	Messenger	840
Philo Burr	do	840
J. Eddie De Saules	do	840
Charles McC. Taylor	do	840
Silas Holmes	Watchman	720
William H. Romaine	do	720
Charles B. Hinckley	Laborer	720
Thomas Jackson	do	720
R. Le Roy Livingston	do	720

Names and compensation of officers and clerks, &c.—Continued.

Name.	Grade.	Salary.
Eliza M. Barker	Female clerk	$900
Eva C. Bates	do	900
Harriet M. Black	do	900
Margaret L. Browne	do	900
Mary L. Conrad	do	900
May Crosby	do	900
Louisa Campbell	do	900
Virginia Clarke	do	900
Cornelia M. Davidson	do	900
Margaret F. Dewar	do	900
Jane A. Dorr	do	900
Flora M. Fleming	do	900
Eliza R. Hyde	do	900
Elizabeth Hutchinson	do	900
Alice M. Kennedy	do	900
Louisa W. Knowlton	do	900
Mary E. Kammerer	do	900
Emma Lafayette	do	900
Julia R. Marvin	do	900
Maggie B. Miller	do	900
Lillian D. Massey	do	900
Emma F. Morrill	do	900
Mary E. Oliver	do	900
Carrie L. Pennock	do	900
Etha E. Poole	do	900
Eliza Peters	do	900
Annie E. Raney	do	900
Emily H. Reed	do	900
Maria Richardson	do	900
Fayette C. Snead	do	900
Amelia P. Stockdale	do	900
Marie L. Sturgus	do	900
Sarah A. W. Tiffey	do	900
Julia C. Townsend	do	900
Eliza A. Saunders	do	900
Maria A. Summers	do	900
Martha A. Walker	do	900

Expenses of the office of Comptroller of the Currency for the fiscal year ending June 30, 1877.

For special dies, plates, printing, &c	$128, 654 82
For salaries	109, 391 93
Total	238, 046 75

The contingent expenses of the office are not paid by the Comptroller, but from the general appropriation for contingent expenses of the Treasury Department; and, as separate accounts are not kept for the different bureaus, the amount cannot be stated.

Table showing, by States, the amount of national-bank circulation issued, the amount of legal-tender notes deposited in the United States Treasury to retire national-bank circulation, from June 20, 1874, to December 1, 1877, and amount remaining on deposit at latter date.

States and Territories.	Additional circulation issued since June 20, 1874.	Legal-tender notes deposited to retire national-bank circulation since June 20, 1874.			Legal tenders on deposit with the U. S. Treasurer Dec. 1, 1877.
		For redemption of notes of liquidating banks.	To retire circulation under act of June 20, 1874.	Total deposits.	
Maine	$1,269,880	$41,200	$600,000	$641,200	$91,799
New Hampshire	494,465	27,400	10,800	38,200	3,620
Vermont	995,970	134,807	458,340	593,147	35,150
Massachusetts	9,754,855	96,400	5,444,200	5,540,600	181,682
Rhode Island	308,100	.....	617,385	617,385	.....
Connecticut	1,193,610	65,350	1,249,490	1,314,840	35,208
New York	11,229,685	972,891	16,391,900	17,364,791	1,944,236
New Jersey	1,124,935	30,060	973,940	1,004,000	88,244
Pennsylvania	4,951,630	808,491	5,398,606	6,207,097	1,312,042
Delaware	84,175	.....	.....	.....	.....
Maryland	195,010	166,600	1,210,580	1,377,180	222,640
District of Columbia	315,900	393,164	427,500	820,664	156,244
Virginia	408,100	706,864	778,915	1,485,779	210,132
West Virginia	44,370	731,060	204,300	935,360	166,757
North Carolina	371,660	.....	809,185	809,185	193,780
South Carolina	27,700	.....	953,380	953,380	119,150
Georgia	239,520	287,725	347,675	635,400	125,315
Florida	45,000	.....	.....	.....	.....
Alabama	198,000	.....	94,500	94,500	74,813
Mississippi	.....	.....	.....	.....	1,421
Louisiana	122,130	635,750	2,099,250	2,735,000	688,804
Texas	116,100	.....	229,340	229,340	18,313
Arkansas	90,000	.....	90,000	90,000	1,665
Kentucky	2,336,140	575,867	1,198,633	1,774,500	569,008
Tennessee	313,200	235,901	488,959	724,860	135,666
Missouri	160,470	512,145	3,493,575	4,005,720	771,999
Ohio	1,211,380	1,222,356	2,138,625	3,360,981	1,221,556
Indiana	1,919,050	749,859	3,557,080	4,306,939	753,258
Illinois	1,170,325	930,474	5,986,426	6,916,900	1,337,934
Michigan	428,620	204,900	1,698,490	1,903,390	241,473
Wisconsin	184,100	364,999	786,400	1,151,399	240,287
Iowa	783,440	508,012	1,456,450	1,964,462	358,825
Minnesota	630,520	219,676	1,218,545	1,438,221	233,198
Kansas	30,600	558,571	207,900	766,471	257,467
Nebraska	27,000	45,000	188,080	233,080	103,920
Nevada	.....	.....	.....	.....	3,159
Colorado	283,500	82,783	149,400	232,183	44,161
Utah	.....	161,191	196,800	357,991	42,068
Montana	.....	.....	45,000	45,000	2,210
Legal-tender notes deposited prior to June 20, 1874, and remaining at that date	.....	.....	.....	3,813,675	.....
Totals	43,059,140	11,469,496	61,199,649	76,482,820	11,987,204

Table, by States and reserve cities, of the ratios to capital, and to capital and surplus, of

	States, Territories and reserve cities.	Ratio of dividends to capital for six months ending—										Ratios of	
		1873.		1874.		1875.		1876.		1877.		1873.	
		Mar. 1.	Sept 1.	Mar. 1.	Sept. 1.	Mar 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.
		Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.
1	Maine	5.5	5.5	6.1	5.4	5.3	5.4	5.0	4.8	4.8	5.1	4.6	4.6
2	New Hampshire	4.7	4.3	4.8	4.9	5.0	4.9	4.6	4.3	4.3	4.1	4.0	3.7
3	Vermont	4.7	5.3	4.7	4.6	4.7	4.6	3.9	4.0	4.0	4.0	4.0	4.4
4	Massachusetts	5.5	5.4	5.1	5.2	5.2	5.3	4.6	4.3	4.1	4.0	4.2	4.1
5	Boston	4.4	4.9	4.4	4.7	4.4	4.1	3.9	3.1	3.1	3.0	4.0	3.9
6	Rhode Island	4.4	4.5	4.2	4.3	4.6	4.5	4.2	4.1	3.5	3.3	3.9	3.8
7	Connecticut	5.4	5.2	5.1	5.2	5.2	5.4	5.1	5.0	4.7	4.0	4.3	4.1
8	New York	5.1	4.6	4.7	4.5	5.0	4.6	4.8	5.1	4.4	4.3	4.2	3.8
9	New York City	4.8	4.7	4.6	4.8	4.8	4.5	6.0	4.2	4.1	3.7	3.7	3.7
10	Albany	5.4	4.9	5.2	5.0	5.6	4.7	5.6	5.1	5.4	5.0	3.7	3.3
11	New Jersey	5.3	5.4	4.9	5.1	4.9	4.8	4.7	4.7	4.4	4.3	4.2	4.3
12	Pennsylvania	5.0	5.2	4.8	5.1	4.9	5.0	4.7	4.7	4.4	4.1	4.0	4.1
13	Philadelphia	5.8	5.8	5.7	5.7	5.8	5.5	5.4	5.4	5.4	5.0	4.1	4.1
14	Pittsburgh	5.5	5.6	5.1	5.4	5.2	4.8	4.4	4.2	4.0	4.0	4.3	4.2
15	Delaware	5.1	5.1	5.1	5.1	5.2	5.2	5.2	5.2	4.9	4.9	4.0	4.0
16	Maryland	5.2	5.0	5.1	5.2	5.5	5.4	5.4	5.4	5.4	4.8	4.4	4.1
17	Baltimore	5.1	5.0	4.9	5.7	5.1	5.1	4.8	4.2	4.4	4.1	4.2	4.1
18	District of Columbia	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.6	3.6
19	Washington	5.0	4.6	2.4	8.0	4.7	4.7	4.8	4.8	4.1	8.0	3.9	3.7
20	Virginia	4.8	4.1	4.7	4.3	4.6	4.6	4.1	4.0	3.9	3.6	4.2	3.6
21	West Virginia	5.3	5.4	4.5	4.3	5.0	5.1	5.3	4.7	4.4	4.6	4.7	4.7
22	North Carolina	5.3	5.5	4.6	4.7	4.3	4.2	4.0	3.7	4.3	2.7	5.0	5.1
23	South Carolina	4.2	4.8	4.1	4.3	4.8	4.4	4.4	4.2	4.0	3.8	3.8	4.3
24	Georgia	5.3	5.2	5.4	5.3	5.1	3.7	4.7	3.5	3.2	4.8	4.6	4.5
25	Florida	.....	.....	.....	.....	.....	.....	10.0	5.0	5.0	4.0	.....	.....
26	Alabama	4.3	5.0	4.7	5.8	4.2	3.9	2.9	3.5	3.4	2.9	4.0	4.6
27	New Orleans	5.3	3.4	2.5	3.6	2.9	4.1	3.7	4.0	3.5	4.6	5.0	3.2
28	Texas	11.2	3.9	5.8	9.3	3.4	2.6	8.5	4.7	9.0	3.2	9.6	3.1
29	Arkansas	.....	3.3	3.7	3.3	.....	7.1	.....	9.3	.....	1.3	.....	3.0
30	Kentucky	4.9	4.7	4.6	4.8	4.1	4.5	4.7	4.3	4.3	4.1	4.5	4.3
31	Louisville	5.1	4.5	3.7	5.0	5.0	4.7	4.9	4.7	4.5	3.8	4.7	4.1
32	Tennessee	5.6	5.7	4.7	5.4	4.9	5.3	4.5	4.9	5.5	5.2	5.0	5.1
33	Ohio	5.7	5.6	5.0	5.3	5.3	5.5	5.1	5.4	4.9	5.5	4.7	4.6
34	Cincinnati	4.9	5.5	4.9	5.5	4.9	5.5	4.9	4.9	4.5	5.9	4.1	4.5
35	Cleveland	4.9	4.7	3.7	4.9	4.9	5.0	5.0	5.4	4.0	5.3	4.3	4.1
36	Indiana	6.5	5.2	4.8	5.6	5.0	5.3	5.3	5.1	5.5	4.9	5.2	4.2
37	Illinois	5.6	6.2	5.7	7.0	5.8	6.0	5.9	5.3	5.7	5.8	4.5	5.0
38	Chicago	4.1	5.1	4.0	3.7	3.5	4.4	4.0	2.9	9.4	31.0	3.2	3.9
39	Michigan	6.2	5.5	5.5	4.8	5.6	5.4	5.2	6.0	5.4	4.5	5.1	4.5
40	Detroit	5.9	5.5	5.8	5.5	5.8	5.5	5.8	5.5	5.5	5.5	4.3	4.1
41	Wisconsin	5.5	5.3	7.1	5.0	6.9	6.1	6.0	5.1	6.9	5.1	4.5	4.2
42	Milwaukee	5.9	5.9	4.6	4.9	4.9	5.3	5.6	20.7	5.6	5.6	4.5	4.4
43	Iowa	5.3	5.6	5.3	6.9	5.5	5.9	5.8	5.6	5.1	5.2	4.4	4.6
44	Minnesota	4.7	6.5	6.4	5.8	6.2	3.8	5.6	5.2	5.2	4.6	4.0	5.6
45	Missouri	6.0	5.9	3.7	3.9	4.6	4.6	5.5	4.3	4.5	4.0	5.2	5.0
46	Saint Louis	3.6	4.0	3.3	3.7	3.9	3.7	1.6	3.5	1.1	3.9	3.2	3.5
47	Kansas	6.7	4.9	3.2	5.7	4.1	4.5	7.6	1.7	5.3	4.4	6.1	4.3
48	Nebraska	6.8	9.8	4.8	17.2	5.1	7.6	7.6	5.5	6.2	7.6	5.9	8.2
49	Oregon	6.0	6.0	6.0	6.0	6.0	6.0	12.0	12.0	12.0	37.0	5.0	5.0
50	California	5.0	3.0	5.6	6.6	6.5	6.3	6.7	5.7	5.6	5.1	4.9	3.0
51	San Francisco	5.8	5.0	6.4	6.6	6.6	6.5	4.8	3.3	3.6	3.6	5.6	5.1
52	Colorado	4.5	2.8	2.8	17.9	13.1	7.2	12.2	6.7	4.8	3.8	3.9	2.2
53	New Mexico	7.0	6.5	6.5	6.5	6.5	6.5	6.5	3.5	6.5	6.5	6.6	6.2
54	Utah	.....	15.0	4.4	2.7	4.0	4.0	4.0	6.0	6.0	6.0	.....	13.7
55	Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
56	Idaho	15.0	12.0	23.0	20.0	20.0	20.0	.....	20.0	25.0	15.0	13.2	10.5
57	Montana	3.9	.....	3.4	11.8	12.5	3.6	12.2	11.4	4.1	5.7	3.6	.....
58	Dakota	.....	.....	6.0	4.5	.....	.....	5.0	5.0	5.0	5.0	.....	.....
	Averages	5.2	5.1	4.8	5.1	5.0	4.9	4.9	4.5	4.4	4.5	4.2	4.1

the dividends and earnings of national banks, from March 1, 1873, *to September* 1, 1877.

dividends to capital and surplus for six months ending—								Ratio of earnings to capital and surplus for six months ending—										
1874.		1875.		1876.		1877.		1873.		1874.		1875.		1876.		1877.		
Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	
Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	Pr. ct.	
5.1	4.4	4.3	4.4	4.2	3.9	3.9	4.1	5.8	5.7	5.9	5.4	5.7	5.3	3.8	4.6	4.0	3.1	1
4.1	4.1	4.1	4.1	3.9	3.6	3.7	3.5	5.4	2.7	6.3	4.5	4.8	4.2	3.7	2.4	4.7	3.7	2
3.9	3.8	3.8	3.7	3.2	3.3	3.2	3.2	5.8	5.3	5.2	5.1	5.1	4.8	4.7	3.1	4.6	4.3	3
3.9	4.0	4.0	4.0	3.6	3.3	3.2	3.1	5.7	5.6	4.7	5.1	4.5	4.7	3.7	3.1	3.1	2.9	4
3.5	3.7	3.5	3.3	3.1	2.5	2.5	2.4	4.9	4.8	4.4	4.4	4.1	3.8	3.2	1.7	1.9	1.4	5
3.6	3.6	3.8	3.7	3.5	3.4	2.9	2.7	5.4	5.3	5.5	4.7	4.3	4.4	3.1	3.6	2.8	0.3	6
4.0	4.1	4.0	4.1	3.9	3.9	3.7	3.2	5.3	5.2	4.9	4.7	4.3	4.6	4.2	3.6	3.2	0.1	7
3.8	3.7	4.1	3.7	3.9	4.1	3.5	3.5	5.1	5.0	4.5	4.3	4.3	4.4	3.7	2.8	3.5	2.9	8
3.5	3.6	3.6	3.4	4.6	3.2	3.2	2.9	4.3	5.1	4.1	4.8	3.8	3.6	.....	1.7	1.4	1.5	9
3.5	3.3	3.5	2.7	3.2	2.9	3.1	2.9	5.7	4.7	5.3	3.9	3.4	3.3	3.3	3.0	3.9	2.5	10
3.9	4.0	3.9	3.8	3.7	3.7	3.5	3.4	5.4	5.1	4.4	3.5	5.1	4.8	3.7	4.1	3.2	3.6	11
3.8	4.0	3.9	3.9	3.7	3.7	3.4	3.2	5.3	5.2	5.0	4.6	4.3	4.1	4.3	3.5	3.8	2.8	12
4.0	4.0	4.1	3.8	3.7	3.7	3.7	3.5	4.6	4.7	4.3	4.5	4.2	3.9	4.2	4.2	3.6	3.2	13
3.8	4.1	3.9	3.7	3.4	3.3	3.1	3.1	4.4	5.5	4.4	5.0	4.4	4.3	3.9	3.4	3.0	3.2	14
4.0	4.0	4.0	4.0	4.0	4.0	3.9	3.9	4.9	4.7	4.2	4.5	4.3	4.0	4.6	4.7	4.3	4 0	15
4.2	4.2	4.4	4.3	4.2	4.2	4.2	3.7	4.9	5.6	5.2	5.4	4.7	5.1	5.3	4.2	4.4	4.4	16
4.1	4.7	4.2	4.3	3.9	3.5	3.7	3.4	4.3	5.0	5.4	4.7	4.8	4.2	3.0	1.2	3.2	4.2	17
3.6	3.5	3.5	3.5	3.4	3.4	3.4	3.3	5.8	5.9	5.7	5.1	5.8	2.4	4.8	4.6	4.7	4.8	18
1.9	6.2	3.9	3.9	3.9	3.9	3.4	6.3	6.2	6.4	4.9	4.7	6.2	5.0	5.6	4.0	1.9	4.5	19
4.0	3.7	3.8	3.9	3.3	3.2	3.1	2.9	6.9	6.4	5.0	4.6	4.6	5.8	5.5	3.1	3.3	3.2	20
3.9	3.7	4.2	4.2	4.3	3.8	3.5	3.6	5.4	5.2	4.7	4.2	5.5	5.8	5.8	4.8	3.7	2.3	21
4.3	4.3	3.9	3.9	3.6	3.4	3.9	2.4	6.5	6.7	5.8	5.5	5.5	5.2	5.6	4.7	4.2	4.0	22
3.1	3.8	4.2	3.8	3.8	3.6	3.3	3.3	6.1	5.6	4.9	2.9	6.2	4.3	5.0	2.7	5.2	2.9	23
4.7	4.6	5.1	3.0	4.0	2.9	2.7	4.1	6.6	7.9	4.2	4.7	4.0	3.0	4.8	0.9	3.2	1.8	24
.....	.....	.....	.....	9.9	4.9	4.8	3.9	.....	.....	.....	.....	0.1	5.9	7.2	7.0	4.0	3.2	25
4.3	5.3	3.8	3.6	2.6	3.2	3.1	2.7	5.2	8.6	3.9	5.8	4.4	4.6	2.9	2.1	3.5	3.4	26
2.3	3.4	2.7	3.8	3.2	3.4	3.1	3.9	6.3	4.2	3.3	4.8	2.6	3.7	8.0	3.6	2.2	3.8	27
4.8	7.6	2.8	2.1	6.9	3.7	7.2	2.5	10.7	11.2	6.9	8.8	5.7	6.0	6.6	5.6	5.5	3.7	28
3.3	3.0	.....	6.3	.....	8.1	.....	1.2	4.3	2.9	3.4	3.8	5.2	1.2	3.6	2.3	3.6	1.0	29
4.2	4.3	3.6	4.0	4.1	3.7	3.7	3.5	5.8	5.7	5.5	5.3	5.1	5.6	6.0	4.4	4.0	3.9	30
3.4	4.5	4.6	4.3	4.5	4.0	4.1	3.4	5.8	5.3	5.0	5.8	5.2	5.2	5.4	4.9	4.6	3.8	31
4.1	4.8	4.3	4.7	3.9	4.5	4.7	4.4	6.5	6.4	4.7	5.8	5.3	5.2	5.9	4.6	4.3	3.5	32
4.1	4.3	4.3	4.4	4.2	4.4	4.0	4.6	5.9	5.7	5.4	5.1	4.8	5.0	4.9	3.9	4.2	2.1	33
4.0	4.5	4.0	4.5	4.0	4.0	3.7	4.9	5.8	6.0	5.5	5.2	5.7	5.9	4.9	4.2	3.6	1.0	34
3.3	4.3	4.3	4.3	4.3	4.6	3.4	4.5	6.6	5 5	4.6	4.9	4.7	4.9	4.7	3.2	4.6	3.9	35
3.8	4.4	4.7	4.2	4.2	4.0	4.3	3.9	4.7	5.9	5.2	5.4	6.0	4.9	4.8	4.3	4.0	3.5	36
4.6	5.6	4.6	4.7	4.5	4.4	4.3	4.3	6.7	6.7	5.9	6.4	6.4	6.5	6.5	5.1	5.2	4.0	37
3.0	2.7	2.5	2.9	2.5	1.8	5.5	21.8	8.3	8.0	5.7	4.5	6.0	9.4	6.6	6.4	1.5	2.2	38
4.5	3.9	4.6	4.4	4.1	4.7	4.3	3.5	6.6	6.7	5.5	5.4	5.3	6.3	5.7	4.8	3.2	3.9	39
4.3	4.0	4.2	4.0	3.9	3.7	3.7	3.7	6.2	6.8	6.5	6.8	6.2	6.5	5.3	4.5	4.7	5.4	40
5.7	4.0	5.5	4.8	4.7	4.0	5.4	4.1	6.8	6.8	6.1	6.1	6.1	5.6	5.6	5.9	5.3	5.3	41
3.3	3.5	3.4	3.5	3.7	15.1	4.1	4.1	6.3	7.4	5.1	4.5	6.6	4.2	6.4	6.1	2.8	4.2	42
4.3	5.7	4.5	4.8	4.8	4.6	4.1	4.2	6.4	6.2	6.1	5.9	5.8	6.6	6.6	5.3	5.5	3.7	43
5.5	5.0	5.2	3.2	4.4	4.1	4.3	3.9	7.7	6.2	6.5	7.2	8.0	5.2	6.5	3.6	5.1	2.9	44
3.2	3.3	3.8	3.8	4.6	3.5	3.8	3.3	8.6	8.9	.....	5.2	2.8	5.4	4.3	5.3	3.5	4.4	45
2.9	3.3	3.4	3.2	1.4	3.0	1.0	3.3	3.9	4.5	3.6	3.9	4.6	1.8	3.2	1.5	0.5	1.0	46
2.8	4.9	3.5	3.8	6.2	1.5	4.4	3.5	8.5	8.0	5.2	5.1	5.3	4.2	5.6	3.4	3.9	4.5	47
4.1	15.2	4.5	6.6	6.5	4.6	5.2	6.3	10.7	8.5	6.4	9.6	6.5	7.4	6.4	4.4	7.4	5.7	48
5.0	5.0	5.0	5.0	10.0	10.0	10.0	30.8	17.4	13.4	11.7	10.1	13.5	14.9	18.1	15.7	11.0	11.1	49
5.4	6.3	6.3	6.1	6.5	5.4	5.3	4.7	7.7	4.8	10.0	8.7	6.1	8.2	6.2	6.4	7.1	5.9	50
5.9	6.1	5.9	5.8	4.3	3.1	3.5	3.5	9.9	6.7	7.1	6.6	9.2	8.7	1.5	6.0	1.8	3.9	51
2.1	13.2	9.7	5.5	9.4	5.5	3.6	3.3	14.5	11.1	13.2	10.3	11.9	9.2	7.8	2.9	1.2	0.9	52
6.1	6.0	5.9	5.8	5.8	3.1	5.7	5.9	8.7	7.8	7.8	7.4	7.9	6.8	7.3	6.4	6.3	.....	53
4.0	2.3	3.2	3.0	3.0	5.1	5.0	5.0	2.2	10.7	4.5	5.7	11.2	6.3	5.9	6.4	6.9	5.5	54
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5.6	6.8	4.1	8.6	12.2	7.4	17.2	10.1	55
19.7	16.8	16.5	16.3	.....	16.6	20.7	12.4	16.8	9.5	21.5	18.3	18.6	18.1	11.7	6.1	18.3	13.1	56
2.9	9.9	10.2	3.0	10.0	9.4	3.4	4.6	13.5	11.7	11.6	0.9	8.4	7.1	13.1	4.5	7.3	4.0	57
5.8	4.3	.....	.....	4.2	4.2	4.2	4.2	.....	2.0	7.6	5.1	6.6	5.1	5.7	5.9	3.4	6.8	58
3.8	4.0	3.9	3.8	3.9	3.6	3.5	3.6	5.4	5.5	4.8	4.9	4.7	4.6	3.6	3.2	3.1	2.5	

Table of the state of the lawful-money reserve of the national banks,

STATES AND

	Dates.	No. of banks.	Circulation and deposits.	Reserve required.	Reserve held.	
					Amount.	Ratio to liabilities.
						Per cent.
1	Oct. 2, 1871	1,537	$467,619,031	$70,142,855	$698,946,184	21.2
2	Dec. 16, 1871	1,564	465,947,077	69,892,062	91,728,626	19.7
3	Feb. 27, 1872	1,586	484,197,695	72,629,654	102,275,001	21.1
4	Apr. 19, 1872	1,616	487,394,283	73,109,142	98,012,845	20.2
5	June 10, 1872	1,626	490,841,566	73,626,235	101,821,660	20.7
6	Oct. 3, 1872	1,689	509,415,295	76,435,968	97,765,876	19.2
7	Dec. 27, 1872	1,707	503,568,806	75,535,321	102,069,282	20.3
8	Feb. 28, 1873	1,717	521,394,885	78,209,233	108,246,881	20.6
9	Apr. 25, 1873	1,732	522,649,052	78,428,804	105,693,322	20.2
10	June 13, 1873	1,737	527,741,608	79,204,426	108,935,374	20.6
11	Sept. 12, 1873	1,747	536,925,203	80,593,659	110,456,096	20.6
12	Dec. 26, 1873	1,749	486,180,869	72,985,967	101,120,726	20.8
13	Feb. 27, 1874	1,748	510,946,655	76,700,872	115,577,200	22.6
14	May 1, 1874	1,751	521,953,283	78,351,858	112,637,640	21.6
15	June 26, 1874	1,755	522,874,575	43,173,243	111,464,693	38.8
16	Oct. 2, 1874	1,774	527,506,306	44,077,914	100,641,694	34.3
17	Dec. 31, 1874	1,797	535,679,077	45,487,042	103,592,165	34.2
18	Mar. 1, 1875	1,801	536,289,193	46,018,207	106,826,053	34.9
19	May 1, 1875	1,815	536,716,262	46,020,096	100,691,135	32.9
20	June 30, 1875	1,845	541,385,844	46,996,069	105,154,553	33.6
21	Oct. 1, 1875	1,851	537,418,449	46,304,791	100,128,907	32.5
22	Dec. 17, 1875	1,850	525,303,754	44,647,985	97,855,940	32.9
23	Mar. 10, 1876	1,853	527,361,413	45,535,811	108,547,092	35.8
24	May 12, 1876	1,853	521,137,335	44,990,757	104,514,789	34.9
25	June 30, 1876	1,855	517,605,821	44,996,205	103,832,286	34.7
26	Oct. 2, 1876	1,853	509,793,743	43,862,907	99,985,627	34.3
27	Dec. 22, 1876	1,848	506,146,248	43,416,361	101,429,533	35.1
28	Jan. 20, 1877	1,849	516,509,339	44,978,935	108,706,493	36.3
29	Apr. 14, 1877	1,839	511,110,102	44,203,308	103,945,584	35.3
30	June 22, 1877	1,844	505,411,087	43,814,051	101,962,783	35.0
31	Oct. 1, 1877	1,845	505,863,456	43,594,978	95,379,331	32.9

NOTE.—Prior to June 20, 1874, the required reserve in States and Territories was 15 per

RESERVE

						Per cent.
1	Oct. 2, 1871	230	$484,634,132	$121,158,532	$134,463,829	27.8
2	Dec. 16, 1871	226	456,721,899	114,180,474	126,916,204	27.8
3	Feb. 27, 1872	228	475,032,357	118,758,089	126,440,065	26.6
4	Apr. 19, 1872	227	461,111,331	115,277,832	124,840,245	27.1
5	June 10, 1872	227	500,037,031	125,009,257	144,672,289	28.9
6	Oct. 3, 1872	230	443,845,782	110,961,445	112,152,056	25.3
7	Dec. 27, 1872	233	462,035,037	115,508,759	123,136,887	26.7
8	Feb. 28, 1873	230	478,040,388	119,510,097	122,710,780	25.3
9	Apr. 25, 1873	230	465,796,482	116,449,120	119,676,330	25.7
10	June 13, 1873	231	502,959,230	125,739,807	145,209,534	28.9
11	Sept. 12, 1873	229	475,521,916	118,880,480	118,679,153	25.0
12	Dec. 26, 1873	227	453,081,026	113,270,257	127,402,586	28.1
13	Feb. 27, 1874	227	518,570,014	129,642,504	158,940,175	30.6
14	May 1, 1874	227	523,075,980	130,768,995	155,563,677	29.5
15	June 26, 1874	228	528,619,121	106,380,827	159,275,638	37.4
16	Oct. 2, 1874	230	521,561,727	106,136,122	144,307,997	34.0
17	Dec. 31, 1874	230	509,411,623	103,317,529	132,348,803	32.0
18	Mar. 1, 1875	228	514,896,921	105,569,158	132,217,368	31.3
19	May 1, 1875	231	507,208,290	104,199,595	129,803,941	31.1
20	June 30, 1875	231	532,175,922	111,317,435	154,560,093	34.7
21	Oct. 1, 1875	236	512,848,868	106,542,005	134,976,509	31.7
22	Dec. 17, 1875	236	468,689,930	95,863,466	118,291,125	30.8
23	Mar. 10, 1876	238	499,853,392	104,535,425	142,753,190	34.1
24	May 12, 1876	236	472,260,505	98,776,747	126,179,248	31.9
25	June 30, 1876	236	490,357,058	103,860,841	142,906,797	34.4
26	Oct. 2, 1876	236	487,415,795	103,721,942	136,821,941	34.2
27	Dec. 22, 1876	234	470,362,089	99,237,733	122,279,996	30.8
28	Jan. 20, 1877	234	495,143,120	105,461,297	142,409,114	33.8
29	Apr. 14, 1877	234	478,473,129	100,522,583	127,205,252	29.0
30	June 22, 1877	234	552,836,716	119,511,586	133,499,197	31.6
31	Oct. 1, 1877	235	453,740,223	94,748,175	115,329,428	30.5

NOTE.—Prior to June 20, 1874, the required reserve in reserve cities was 25 per

as shown by their reports from October 2, 1871, to October 1, 1877.

TERRITORIES.

Classification of reserve held.							
Specie.	Legal tenders.	U. S. certificates of deposit.	Clearing-house certificates.	Three per cent. certificates.	Due from reserve agents.	Redemption fund with Treasurer.	
$1, 814, 927	$40, 139, 433	.....	.....	$1, 355, 000	$55, 636, 824	.....	1
2, 043, 411	39, 380, 993	.....	.....	1, 060, 000	49, 244, 222	.....	2
2, 816, 771	39, 792, 119	.....	.....	810, 000	58, 856, 111	.....	3
2, 600, 614	42. 485, 632	.....	.....	690, 000	52, 236, 599	.....	4
1, 89), 232	41, 495, 581	.....	.....	605, 000	57, 830, 847	.....	5
1, 950, 142	42, 717, 294	$220. 000	.....	335, 000	52, 543, 440	.....	6
1, 978, 383	43, 228, 892	350, 000	.....	185, 000	56, 327, 007	.....	7
1, 779, 651	41, 605, 799	1, 485, 060	.....	90, 000	63, 286, 431	.....	8
1, 567, 149	43, 202, 852	1, 895, 000	.....	10, 000	59, 018, 321	.....	9
1, 715, 293	42, 800, 960	2, 125, 000	.....	10, 000	62, 284, 121	.....	10
2, 071, 686	42, 279, 728	2, 250, 000	.....	.....	63, 854, 682	.....	11
2, 286, 734	45, 904, 389	2, 015, 000	.....	.....	50, 914, 603	.....	12
2, 475, 202	44, 017, 327	2, 270, 000	.....	.....	66, 814, 671	.....	13
2, 431, 605	47, 603, 805	2, 490, 000	.....	.....	60, 112, 230	.....	14
2, 256, 951	44, 633, 155	2, 585, 000	.....	.....	61, 978, 337	$11, 250	15
2, 375, 290	32, 885, 197	775, 000	.....	.....	52, 714, 793	11, 891, 414	16
1, 992, 383	34, 952, 061	820, 000	.....	.....	53, 935, 013	11, 892, 708	17
1, 652, 694	33, 493, 083	845, 000	.....	.....	59, 021, 623	11, 813, 653	18
1, 511, 483	34, 414, 616	790, 000	.....	.....	52, 061, 059	11, 913, 977	19
1, 600, 028	34, 610, 241	890, 000	.....	.....	58, 439, 613	11, 614, 671	20
1, 555, 034	32, 783, 502	900, 000	.....	.....	53, 322, 152	11, 568, 219	21
1, 452, 639	32, 073, 246	805, 000	.....	.....	52, 073, 208	11, 451, 847	22
1, 800, 017	32, 141, 468	1, 180, 000	.....	.....	62, 102, 613	11, 322, 994	23
1, 912, 171	33, 630, 711	1, 285, 000	.....	.....	56, 654, 668	11, 032, 239	24
2, 469, 391	31, 920, 120	1, 280, 000	.....	.....	57, 268, 334	10, 894, 441	25
2, 763, 198	29, 723, 138	1, 280, 000	.....	.....	56, 362, 468	10, 856, 823	26
3, 427, 133	30, 714, 772	1, 280, 000	.....	.....	55, 244, 747	10, 762, 881	27
3, 941, 358	32, 707, 525	1, 245, 000	.....	.....	60, 110, 762	10, 701, 848	28
4, 166, 989	31, 948, 207	1, 180, 000	.....	.....	55, 904, 422	10, 745, 584	29
4, 208, 317	30, 879, 163	1, 250, 000	.....	.....	55, 012, 171	10, 613, 132	30
4, 155, 631	30, 316, 538	1, 315, 000	.....	.....	48, 885, 195	10, 706, 697	31

centum of circulation and deposits; since that date, 15 per centum of deposits only.

CITIES.

$10, 226, 741	$66, 848, 233	.....	$20, 322, 070	$5, 825, 000	$31, 241, 785	.....	1
22, 273, 114	52, 633, 689	.....	16, 633, 026	5, 635, 000	28, 741, 375	.....	2
19, 504, 567	55, 118, 281	.....	16, 195, 000	4, 930, 000	30, 692, 217	.....	3
17, 035, 006	60, 822, 823	.....	13, 909, 000	3, 190, 000	29, 883, 416	.....	4
18, 040, 032	78, 001, 259	.....	12, 092, 577	2, 805, 000	33, 733, 421	.....	5
8, 279, 613	59, 356, 810	$6, 490, 000	8, 632, 000	1, 220, 000	28, 173, 633	.....	6
17, 068, 954	57, 358, 477	12, 300, 000	5, 600, 000	775, 000	30, 074, 456	.....	7
15, 998, 022	54, 816, 110	16, 975, 000	2, 115, 000	320, 000	32, 486, 648	.....	8
15, 301, 659	56, 732, 435	16, 475, 000	1, 370, 000	.....	29, 797, 236	.....	9
26, 234, 795	63, 205, 531	20, 525, 000	385, 000	.....	34, 859, 208	.....	10
17, 796, 781	50, 067, 935	18, 360, 000	175, 000	.....	32, 279, 437	.....	11
24, 620, 304	58, 943, 716	21, 995, 000	.....	.....	21, 843, 566	.....	12
30, 890, 661	58, 620, 696	34, 965, 000	.....	.....	34, 463, 818	.....	13
30, 138, 364	54, 062, 598	37, 645, 000	.....	.....	33, 717, 715	.....	14
20, 069, 256	58, 423, 307	45, 195, 000	.....	.....	35, 508, 075	$80, 000	15
18, 865, 654	47, 082, 343	42, 055, 000	.....	.....	31, 142, 306	5, 162, 694	16
20, 444, 378	47, 458, 251	38, 850, 000	.....	.....	26, 553, 818	5, 042, 356	17
15, 014, 411	44, 952, 897	36, 555, 000	.....	.....	30, 967, 551	4, 927, 509	18
9, 108, 878	49, 462, 643	37, 825, 000	.....	.....	28, 559, 818	4, 347, 602	19
17, 359, 554	54, 756, 683	46, 420, 000	.....	.....	31, 291, 415	4, 732, 441	20
6, 495, 294	43, 583, 429	47, 910, 000	.....	.....	32, 322, 812	4, 664, 974	21
15, 618, 267	38, 563, 571	30, 200, 000	.....	.....	29, 389, 472	4, 519, 815	22
27, 277, 329	44, 603, 718	29, 605, 000	.....	.....	36, 965, 578	4, 301, 565	23
19, 802, 423	46, 171, 398	26, 095, 000	.....	.....	30, 114, 214	3, 996, 213	24
22, 749, 078	58, 852, 046	26, 675, 000	.....	.....	30, 719, 768	3, 910, 905	25
18, 598, 456	54, 488, 445	27, 890, 000	.....	.....	31, 981, 995	3, 863, 045	26
29, 572, 511	35, 466, 510	24, 815, 000	.....	.....	28, 544, 429	3, 881, 546	27
45, 767, 909	39, 908, 797	24, 225, 000	.....	.....	28, 587, 547	3, 919, 861	28
22, 903, 049	40, 330, 831	30, 920, 000	.....	.....	29, 038, 296	4, 013, 076	29
17, 127, 679	47, 072 388	43, 180, 000	.....	.....	27, 119, 929	3, 999, 201	30
18, 503, 189	36, 544, 635	32, 095, 000	.....	.....	24, 398, 938	3, 787, 666	31

centum of circulation and deposits; since that date, 25 per centum of deposits only.

Lawful money reserve of the national banks, as shown by the reports

STATES AND

States and Terrritories.	No. of banks.	Deposits.	Reserve required.
Maine	71	$6, 400, 097	$960, 015
New Hampshire	46	3, 277, 858	491, 679
Vermont	46	3, 874, 928	581, 239
Massachusetts	183	29, 783, 142	4, 467, 471
Rhode Island	62	8, 358, 539	1, 253, 781
Connecticut	81	14, 974, 374	2, 246, 156
New York	227	46, 239, 705	6, 935, 956
New Jersey	69	18, 259, 606	2, 738, 941
Pennsylvania	179	33, 138, 120	4, 970, 718
Delaware	13	2, 233, 817	335, 073
Maryland	18	2, 922, 702	438, 405
District of Columbia	1	438, 098	65, 715
Virginia	19	5, 802, 223	870, 333
West Virginia	15	1, 309, 569	196, 435
North Carolina	15	2, 390, 644	358, 597
South Carolina	12	1, 827, 329	274, 099
Georgia	12	1, 877, 060	281, 559
Florida	1	69, 014	10, 352
Alabama	10	770, 346	115, 552
Texas	12	1, 673, 672	251, 051
Arkansas	2	265, 649	39, 847
Kentucky	38	3, 709, 742	556, 461
Tennessee	25	4, 973, 253	745, 988
Ohio	153	21, 456, 244	3, 218, 437
Indiana	99	13, 772, 079	2, 065, 812
Illinois	131	16, 130, 804	2, 419, 621
Michigan	76	7, 108, 375	1, 066, 256
Wisconsin	38	4, 634, 033	695, 105
Iowa	78	8, 025, 028	1, 203, 754
Minnesota	31	6, 465, 325	969, 799
Missouri	24	3, 639, 605	545, 941
Kansas	15	2, 362, 915	354, 437
Nebraska	10	2, 988, 496	448, 274
Oregon	1	1, 190, 684	178, 603
Colorado	13	2, 996, 915	449, 537
New Mexico	2	476, 266	71, 440
Utah	1	359, 574	53, 936
Idaho	1	127, 179	19, 077
Montana	5	936, 126	140, 419
Wyoming	2	310, 523	46, 578
Dakota	1	182, 166	27, 325
Totals	1, 838	287, 731, 824	43, 159, 774
California	7	*2, 404, 224	†435, 205
Totals	1, 845	290, 136, 048	43, 594, 979

NOTE.—Prior to June 20, 1874, the required reserve in States and Territories was 15 per centum of gold-banks, outside of San Francisco, is 25 per

RESERVE

Boston	54	$62, 290, 643	$15, 572, 661
Albany	7	9, 372, 827	2, 343, 207
Philadelphia	31	46, 158, 870	11, 539, 717
Pittsburgh	22	12, 884, 329	3, 221, 082
Baltimore	14	15, 068, 962	3, 767, 241
Washington	5	1, 480, 361	370, 090
New Orleans	7	5, 369, 095	1, 342, 274
Louisville	8	3, 189, 191	797, 298
Cincinnati	6	8, 038, 152	2, 009, 538
Cleveland	6	3, 868, 672	967, 168
Chicago	13	22, 170, 946	5, 542, 736
Detroit	4	3, 770, 615	942, 653
Milwaukee	3	2, 844, 607	711, 152
Saint Louis	6	5, 643, 711	1, 410, 928
	186	202, 150, 981	50, 537, 745
New York	47	174, 933, 155	43, 733, 289
San Francisco	2	*1, 908, 564	477, 141

* Includes

NOTE.—Prior to June 20, 1874. the required reserve in reserve cities was 25 per

of their condition at the close of business on October 1, 1877.

TERRITORIES.

Reserve held.	Ratio of reserve.	Classification of reserve held.				
		Specie.	Legal tenders.	United States certificates of deposit.	Due from reserve agents.	Redemption fund with Treasurer.
	Per cent.					
$2,5[illegible]0,039	40.5	$56,619	$463,902	$5,000	$1,659,124	$405,394
1,553,722	47.4	29,691	175,640	.....	1,099,216	249,175
1,695,508	43.8	26,883	332,109	.....	999,531	336,985
10,724,638	36.0	352,297	1,661,305	315,000	6,626,143	1,769,893
2,940,407	35.2	111,311	449,191	.....	1,822,314	557,591
5,461,390	36.5	163,441	1,284,928	95,000	3,061,624	856,397
13,921,294	30.1	370,239	3,301,689	405,000	8,541,182	1,303,184
7,459,745	40.8	213,092	1,704,115	110,000	4,876,013	556,525
9,651,686	29.1	361,377	3,733,191	140,000	4,294,106	1,123,012
783,432	35.1	15,461	167,354	40,000	493,093	67,524
1,057,816	36.2	51,155	326,643	10,000	574,746	95,272
293,670	67.0	5,532	75,000	50,000	151,888	11,250
1,462,772	25.2	67,892	690,766	.....	594,408	109,706
462,297	35.3	21,912	209,131	.....	162,772	68,482
525,825	22.0	57,963	275,420	.....	130,717	61,725
353,909	19.4	44,173	187,145	.....	64,116	58,475
599,052	31.9	77,052	392,854	.....	41,983	87,163
12,218	17.7	968	9,000	.....	.....	2,250
328,364	42.6	31,350	165,891	.....	65,998	65,125
645,552	38.6	127,653	342,064	.....	146,273	29,562
66,211	24.9	760	26,325	.....	29,902	9,224
1,335,106	36.0	51,833	432,362	15,000	576,866	259,045
1,360,209	27.4	117,899	732,628	.....	395,950	113,732
6,846,245	31.9	231,317	3,156,806	10,000	2,707,526	740,596
5,136,800	37.3	196,551	2,135,375	90,000	2,149,907	564,967
5,481,479	34.0	209,410	2,367,695	20,000	2,509,924	374,450
2,300,122	32.4	154,256	946,279	.....	985,966	213,621
1,494,829	32.3	64,179	661,078	.....	677,897	91,675
2,553,279	31.8	114,884	1,325,883	.....	919,777	192,735
1,715,074	26.5	36,029	726,493	.....	837,911	114,641
874,304	24.0	39,505	425,929	10,000	324,270	74,600
540,931	22.9	15,435	257,725	.....	230,786	36,985
678,268	22.7	38,098	289,856	.....	318,654	31,630
286,010	24.0	144,558	112,850	.....	17,352	11,250
929,803	31.0	58,262	381,173	.....	463,008	27,360
120,487	25.3	14,201	59,522	.....	33,264	13,500
197,453	54.9	19,700	168,184	.....	7,319	2,250
31,961	25.1	3,407	24,108	.....	.....	4,446
163,347	17.5	17,684	77,400	.....	57,643	10,620
88,018	28.3	15,031	48,011	.....	22,276	2,700
46,288	25.4	1,274	13,488	.....	29,276	2,250
94,769,560	32.9	3,730,334	30,316,538	1,315,000	48,700,721	10,706,967
609,771	25.4	425,297	.....	.....	184,474	.....
95,379,331	32.9	4,155,631	30,316,538	1,315,000	48,885,195	10,706,967

circulation and deposits; since that date, 15 per centum of deposits only. Reserve required in California cent. on circulation and 15 per cent. on deposits.

CITIES.

$17,278,435	27.7	$2,423,021	$2,950,561	$2,660,000	$8,055,835	$1,189,018
3,012,962	32.2	40,418	368,093	655,000	1,870,791	78,660
15,266,120	33.1	1,408,708	4,331,275	4,625,000	4,334,354	566,783
4,661,070	36.2	95,513	2,590,782	100,000	1,616,095	258,680
5,172,932	34.3	152,957	1,195,162	2,730,000	804,896	289,917
457,023	30.9	13,310	212,233	35,000	162,730	33,750
1,832,933	34.1	185,973	1,207,091	.....	403,869	36,000
775,027	24.3	14,409	411,116	.....	239,343	110,159
2,977,104	37.0	49,680	651,317	915,000	1,194,607	166,500
1,439,059	37.2	26,047	699,000	35,000	585,590	93,422
9,394,608	42.4	403,210	4,584,000	1,050,000	3,279,248	78,150
1,515,635	40.2	34,262	539,191	.....	884,783	57,399
1,146,229	40.3	24,720	578,603	35,000	496,656	11,250
*1,694,035	30.0	45,828	989,366	180,000	458,141	20,700
66,623,172	33.0	4,918,056	21,307,790	13,020,000	24,386,938	2,990,388
48,057,529	27.5	12,948,406	15,236,845	19,075,000	.....	797,278
648,727	34.0	636,727	.....	.....	12,000	.....

circulation.

centum of circulation and deposits; since that date, 25 per centum of deposits only.

Average weekly deposits, circulation, and reserve of the national banks in New York City, as reported to the New York clearing-house, for the months of September and October in each year from 1870 *to* 1877.

Week ending—	Liabilities.			Reserve.			
	Circulation.	Net deposits.	Total.	Specie.	Legal-tenders.	Total.	Ratio to liabilities.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Percent.*
Sept. 3, 1870..	32, 672, 815	172, 315, 962	204, 988, 777	26, 070, 522	34, 760, 841	60, 831, 363	29. 67
Sept. 10, 1870..	32, 833, 323	168, 343, 150	201, 176, 473	16, 260, 859	42, 938, 351	59, 199, 210	29. 43
Sept. 17, 1870..	32, 686, 884	166, 312, 076	198, 998, 960	14, 444, 365	44, 040, 077	57, 544, 680	29. 39
Sept. 24, 1870..	32, 669, 207	163, 691, 615	196, 360, 822	12, 770, 922	44, 773, 758	58, 484, 442	29. 31
Oct. 1, 1870..	32, 654, 378	163, 874, 962	196, 529, 340	11, 427, 962	46, 321, 566	57, 749, 528	29. 23
Oct. 8, 1870..	32, 529, 395	159, 205, 353	191, 734, 748	10, 658, 402	45, 149, 713	55, 808, 115	29. 11
Oct. 15, 1870..	32, 458, 049	159, 194, 742	191, 652, 791	10, 064, 025	45, 618, 563	55, 682, 588	29. 05
Oct. 22, 1870..	32, 453, 226	160, 794, 105	193, 247, 331	10, 296, 819	47, 193, 012	57, 489, 831	29. 75
Oct. 29, 1870..	32, 356, 866	164, 653, 818	197, 010, 684	11, 367, 009	48, 732, 435	60, 099, 444	30. 05
Sept. 2, 1871..	29, 835, 300	212, 534, 300	242, 369, 600	10, 196, 600	60, 957, 800	71, 154, 400	29. 36
Sept. 9, 1871..	30, 087, 200	213, 442, 100	243, 529, 300	9, 193, 400	60, 106, 800	69, 300, 200	28. 21
Sept. 16, 1871..	30, 071, 600	211, 537, 700	241, 609, 300	9, 050, 100	56, 847, 200	65, 897, 300	27. 27
Sept. 23, 1871..	29, 944, 100	203, 048, 400	232, 992, 500	8, 291, 700	53, 275, 600	61, 567, 300	26. 42
Sept. 30, 1871..	29, 992, 800	193, 691, 500	223, 684, 300	11, 554, 000	49, 933, 900	61, 487, 900	27. 49
Oct. 7, 1871..	30, 199, 100	189, 277, 300	219, 476, 400	9, 153, 400	49, 589, 300	58, 742, 700	26. 76
Oct. 14, 1871..	30, 273, 000	183, 192, 100	213, 465, 100	8, 025, 300	45, 835, 200	53, 860, 500	25. 23
Oct. 21, 1871..	30, 233, 400	172, 343, 800	202, 577, 200	8, 647, 600	44, 079, 000	52, 726, 600	26. 03
Oct. 28, 1871..	30, 431, 800	171, 737, 300	202, 169, 100	9, 249, 700	43, 694, 700	52, 944, 400	26. 19
Sept. 7, 1872..	27, 487, 200	183, 510, 100	210, 997, 300	11, 619, 600	43, 866, 500	55, 486, 100	26. 30
Sept. 14, 1872..	27, 580, 600	179, 765, 800	207, 346, 400	11, 130, 700	42, 993, 300	54, 124, 000	26. 10
Sept. 21, 1872..	27, 622, 300	171, 742, 500	199, 364, 800	16, 851, 600	39, 419, 300	56, 270, 900	28. 22
Sept. 28, 1872..	27, 689, 400	165, 721, 900	193, 411, 300	10, 045, 900	39, 651, 700	49, 697, 600	25. 18
Oct. 5, 1872..	27, 551, 100	158, 840, 300	186, 399, 400	8, 469, 700	37, 998, 500	46, 468, 200	24. 93
Oct. 12, 1872..	27, 692, 900	161, 816, 200	189, 509, 100	10, 070, 200	40, 675, 100	50, 745, 300	26. 77
Oct. 19, 1872..	27, 661, 300	171, 115, 000	198, 776, 300	10, 657, 400	46, 260, 100	56, 917, 500	28. 63
Oct. 26, 1872..	27, 641, 000	174, 086, 400	201, 727, 400	9, 234, 300	46, 885, 000	56, 119, 300	27. 82
Sept. 6, 1873..	27, 323, 300	182, 775, 700	210, 099, 000	19, 935, 900	33, 993, 600	53, 929, 500	25. 66
Sept. 13, 1873..	26, 351, 200	177, 850, 500	204, 201, 700	17, 655, 500	32, 500, 800	50, 156, 300	24. 56
Sept. 20, 1873..	27, 382, 000	168, 877, 100	196, 259, 100	16, 135, 200	30, 083, 800	46, 219, 000	23. 55
Sept. 27, 1873..	27, 295, 400	150, 171, 300	177, 366, 700	11, 448, 100	17, 883, 300	29, 331, 400	16. 54
Oct. 4, 1873..	27, 393, 700	131, 855, 500	159, 249, 200	9, 240, 300	9, 251, 900	18, 492, 200	11. 61
Oct. 11, 1873..	27, 419, 400	131, 958, 900	159, 378, 300	10, 506, 900	8, 049, 300	18, 556, 200	11. 64
Oct. 18, 1873..	27, 421, 200	129, 575, 800	156, 997, 000	11, 650, 100	5, 179, 800	16, 829, 900	10. 72
Oct. 25, 1873..	27, 390, 100	125, 671, 300	153, 061, 400	11, 433, 500	7, 187, 300	18, 620, 800	12. 16
Sept. 5, 1874..	25, 630, 500	202, 918, 100	228, 548, 600	16, 807, 500	54, 878, 100	71, 785, 600	31. 41
Sept. 12, 1874..	27, 701, 700	205, 166, 500	232, 868, 200	17, 589, 200	54, 715, 700	72, 304, 900	31. 05
Sept. 19, 1874..	25, 595, 700	204, 285, 600	229, 881, 300	17, 453, 200	55, 017, 300	72, 470, 500	31. 52
Sept. 26, 1874..	25, 593, 900	187, 139, 700	212, 733, 600	16, 799, 500	53, 977, 900	70, 777, 400	33. 27
Oct. 3, 1874..	25, 387, 700	202, 605, 300	227, 993, 000	15, 373, 400	53, 297, 600	68, 671, 000	30. 01
Oct. 10, 1874..	25, 083, 900	200, 054, 500	225, 138, 400	14, 517, 700	52, 152, 000	66, 669, 700	29. 61
Oct. 17, 1874..	25, 028, 600	197, 261, 900	222, 290, 500	12, 691, 400	51, 855, 100	64, 546, 500	29. 04
Oct. 24, 1874..	24, 981, 600	193, 514, 600	218, 496, 200	11, 457, 900	49, 893, 900	61, 351, 800	28. 82
Oct. 31, 1874..	25, 025, 100	193, 611, 700	218, 636, 800	10, 324, 900	50, 773, 000	61, 097, 900	27. 94
Sept. 4, 1875..	18, 093, 700	210, 397, 200	228, 490, 900	9, 155, 700	58, 810, 600	67, 966, 300	29. 75
Sept. 11, 1875..	17, 725, 000	209, 802, 100	227, 527, 100	8, 494, 500	57, 828, 300	66, 322, 800	29. 15
Sept. 18, 1875.	17, 223, 200	206, 916, 800	224, 640, 000	6, 538, 200	57, 856, 600	64, 394, 800	28. 67
Sept. 25, 1875..	17, 902, 600	205, 483, 200	223, 385, 800	6, 432, 400	56, 348, 400	62, 780, 800	28. 10
Oct. 2, 1875..	17, 894, 100	201, 409, 700	219, 303, 800	5, 438, 900	56, 181, 500	61, 620, 400	28. 10
Oct. 9, 1875..	17, 820, 700	197, 555, 800	215, 376, 500	5, 716, 200	51, 342, 300	57, 058, 500	26. 49
Oct. 16, 1875..	17, 781, 200	195, 192, 400	212, 973, 600	5, 528, 500	48, 582, 700	54, 111, 200	25. 41
Oct. 23, 1875..	17, 844, 600	191, 468, 500	209, 313, 100	5, 735, 000	47, 300, 900	53, 035, 900	25. 34
Oct. 30, 1875..	17, 900, 100	189, 068, 800	206, 968, 900	8, 975, 600	45, 762, 800	54, 738, 400	26. 45
Sept. 2, 1876..	14, 577, 300	197, 992, 400	212, 569, 700	19, 617, 600	48, 238, 000	67, 855, 600	31. 92
Sept. 9, 1876..	9, 409, 700	200, 754, 700	210, 164, 400	20, 202, 700	48, 699, 700	68, 902, 400	32. 79
Sept. 16, 1876..	14, 403, 500	202, 734, 500	217, 138, 000	20, 068, 900	49, 338, 200	69, 407, 100	31. 96
Sept. 23, 1876..	14, 400, 800	200, 794, 800	215, 195, 600	16, 907, 800	48, 625, 500	65, 533, 300	30. 45
Sept. 30, 1876..	14, 615, 700	196, 590, 400	211, 206, 100	14, 751, 200	47, 538, 900	62, 290, 100	29. 49
Oct. 7, 1876..	11, 897, 000	195, 145, 700	207, 042, 700	17, 682, 600	45, 535, 600	63, 218, 200	30. 53
Oct. 14, 1876..	14, 693, 300	190, 699, 600	205, 392, 900	16, 233, 600	43, 004, 600	59, 238, 200	28. 84
Oct. 21, 1876..	14, 809, 200	190, 019, 900	204, 829, 100	15, 577, 500	41, 421, 700	56, 999, 200	27. 83
Oct. 28, 1876..	15, 059, 600	183, 810, 200	198, 869, 800	14, 011, 600	41, 645, 600	55, 657, 200	27. 99
Sept. 1, 1877..	15, 357, 900	181, 741, 500	197, 099, 400	13, 993, 800	41, 460, 400	55, 454, 200	28. 14
Sept. 8, 1877..	15, 543, 000	182, 949, 400	198, 492, 400	17, 811, 000	39, 019, 800	56, 830, 800	28. 63
Sept. 15, 1877..	15, 551, 700	181, 584, 100	197, 135, 800	17, 451, 000	38, 429, 900	55, 880, 900	28. 35
Sept. 22, 1877..	15, 570, 700	180, 633, 700	196, 204, 400	16, 945, 100	37, 113, 200	54, 058, 300	27. 55
Sept. 29, 1877..	15, 699, 000	175, 036, 800	190, 735, 800	14, 682, 100	36, 978, 900	51, 661, 000	27. 09
Oct. 6, 1877..	15, 964, 900	172, 106, 000	188, 070, 900	14, 665, 600	36, 168, 300	50, 833, 900	27. 03
Oct. 13, 1877..	16, 055, 600	171, 058, 500	187, 114, 100	14, 726, 500	35, 178, 900	49, 905, 400	26. 67
Oct. 20, 1877..	16, 205, 000	169, 670, 500	185, 875, 500	14, 087, 400	35, 101, 700	49, 189, 100	26. 46
Oct. 27, 1877..	16, 600, 700	168, 373, 800	184, 974, 500	15, 209, 000	34, 367, 800	49, 576, 800	26. 80

Table showing the number of State banks, savings-banks, trust companies, and private bankers, their average capital and deposits, and the tax thereon, for the six months ending November 30, 1876.

States, &c.	Number.	Capital.	Deposits.	Tax.		
				On capital	On deposits.	Total.
Maine	66	$177, 658	$27, 017, 950	$403	$5, 837	$6, 240
New Hampshire	78	151, 000	30, 937, 358	314	12, 757	13, 071
Vermont	21	302, 500	8, 123, 983	650	4, 348	4, 998
Massachusetts	168	855, 000	163, 436, 726	1, 569	6, 546	8, 115
Boston	67	3, 108, 788	84, 686, 258	4, 442	18, 732	23, 174
Rhode Island	58	3, 923, 222	52, 888, 125	8, 482	45, 724	54, 206
Connecticut	112	3, 027, 892	82, 818, 889	5, 815	50, 228	56, 043
New England States	570	11, 546, 060	449, 909, 289	21, 675	144, 172	165, 847
New York	340	10, 850, 325	151, 986, 519	23, 044	111, 326	134, 370
New York City	472	48, 518, 475	278, 634, 125	78, 635	271, 833	350, 468
Albany	15	579, 500	12, 754, 533	452	10, 177	10, 629
New Jersey	67	2, 418, 120	36, 110, 777	5, 243	28, 120	33, 363
Pennsylvania	344	12, 475, 573	41, 393, 026	29, 125	102, 767	131, 892
Philadelphia	66	2, 502, 021	47, 415, 908	5, 845	78, 369	84, 214
Pittsburgh	43	5, 137, 193	13, 937, 144	11, 863	24, 939	36, 802
Delaware	10	708, 596	1, 684, 846	1, 687	2, 000	3, 687
Maryland	17	631, 885	543, 171	1, 293	875	2, 168
Baltimore	40	4, 066, 837	24, 876, 590	8, 591	18, 217	26, 808
District of Columbia	1	20, 000	28, 452	50	71	121
Washington	11	595, 102	3, 618, 467	412	7, 973	8, 385
Middle States	1, 426	88, 503, 627	612, 983, 558	166, 240	656, 667	822, 907
Virginia	77	3, 563, 878	7, 188, 428	8, 723	16, 925	25, 648
West Virginia	25	1, 426, 858	3, 939, 744	3, 553	9, 849	13, 402
North Carolina	15	576, 662	885, 795	1, 442	2, 214	3, 656
South Carolina	18	1, 006, 452	1, 008, 034	2, 516	2, 341	4, 857
Georgia	69	4, 823, 597	3, 383, 964	12, 059	8, 264	20, 323
Florida	3	39, 000	240, 821	97	602	699
Alabama	18	1, 095, 900	1, 501, 305	2, 650	3, 753	6, 403
Mississippi	29	1, 251, 577	1, 196, 752	2, 423	2, 992	5, 415
Louisiana	2	54, 000	40, 508	135	101	236
New Orleans	24	3, 611, 584	6, 290, 194	9, 029	11, 796	20, 825
Texas	98	3, 400, 041	4, 302, 285	7, 559	10, 756	18, 315
Arkansas	13	225, 167	264, 300	561	661	1, 222
Kentucky	72	7, 488, 271	6, 086, 657	18, 132	15, 216	33, 348
Louisville	18	5, 592, 382	5, 976, 005	13, 838	14, 940	28, 778
Tennessee	31	1, 723, 291	2, 775, 023	4, 172	6, 938	11, 110
Southern States	512	35, 878, 660	45, 079, 815	86, 889	107, 348	194, 237
Ohio	262	6, 327, 007	16, 069, 106	14, 181	38, 794	52, 975
Cincinnati	21	1, 963, 150	8, 955, 100	3, 454	20, 312	23, 766
Cleveland	10	802, 819	11, 859, 737	1, 863	16, 446	18, 309
Indiana	149	6, 033, 563	10, 533, 776	12, 847	22, 287	35, 134
Illinois	315	5, 452, 244	17, 518, 220	12, 205	41, 832	54, 037
Chicago	41	4, 918, 350	14, 913, 591	9, 538	20, 172	29, 710
Michigan	140	2, 597, 657	4, 935, 755	6, 391	12, 339	18, 730
Detroit	14	1, 172, 902	6, 148, 749	2, 292	15, 372	17, 664
Wisconsin	87	1, 328, 035	3, 645, 026	2, 927	9, 112	12, 039
Milwaukee	12	677, 522	6, 236, 008	1, 415	15, 590	17, 005
Iowa	266	4, 832, 196	8, 738, 362	11, 691	21, 846	33, 537
Minnesota	68	1, 158, 438	2, 539, 637	2, 732	6, 306	9, 038
Missouri	165	3, 467, 093	9, 921, 909	7, 597	24, 805	32, 402
Saint Louis	54	7, 928, 799	24, 723, 031	18, 496	60, 801	79, 297
Kansas	109	1, 638, 143	2, 800, 868	3, 887	7, 002	10, 889
Nebraska	35	407, 354	1, 250, 342	1, 011	3, 126	4, 137
Western States	1, 748	50, 705, 272	150, 789, 217	112, 527	336, 142	448, 669
Oregon	7	546, 985	1, 209, 830	1, 266	3, 024	4, 290
California	84	9, 917, 377	16, 928, 318	24, 739	35, 258	59, 997
San Francisco	49	23, 728, 485	96, 733, 616	57, 129	166, 926	224, 055
Colorado	29	549, 540	1, 007, 576	1, 374	2, 519	3, 893
Nevada	17	299, 438	1, 690, 357	749	4, 226	4, 975
Utah	6	151, 000	588, 283	377	1, 471	1, 848
New Mexico	3	2, 000	33, 743	5	84	89
Wyoming	3	38, 372	54, 368	96	136	232
Idaho	3	57, 417	25, 990	143	65	208
Dakota	7	24, 000	137, 911	60	345	405
Montana	6	97, 431	69, 863	244	175	419
Washington	4	222, 947	272, 450	557	681	1, 238
Arizona	1	8, 333	4, 167	21	10	31
Pacific States and Territories	219	35, 643, 325	118, 756, 472	86, 760	214, 920	301, 680
Totals	4, 475	222, 276, 944	1, 377, 518, 351	474, 091	1, 459, 249	1, 933, 340

Aggregate resources and liabilities of trust and loan companies, 1875, 1876, *and* 1877.

RESOURCES.	1874–'75.	1875–'76.	1876–'77.
	35 banks.	38 banks.	39 banks.
Loans and discounts	$65, 900, 174	$76, 608, 647	$67, 946, 390
Overdrafts	16, 883	24, 886	13, 948
United States bonds	2, 086, 842	16, 491, 646	19, 805, 685
Other stocks, bonds, &c	37, 323. 062	18, 847, 238	17, 960, 260
Due from banks	1, 837, 605	5, 672, 637	8, 028, 415
Real estate	3, 733, 357	4, 733, 647	3, 544, 221
Other investments	2, 880, 342	2, 090, 265	3, 410, 232
Expenses	92, 894	178, 231	105, 157
Cash items	5, 186, 004	54, 833	59, 393
Specie	.....	234, 321	22, 952
Legal-tenders, bank-notes, &c	3, 833, 012	2, 709, 828	2, 715, 846
Totals	122, 890, 175	127, 646, 179	123, 612, 499
LIABILITIES.			
Capital stock	21, 854, 020	21, 535, 490	22, 347, 440
Circulation	.....	.....	.....
Surplus fund	6, 967, 693	8, 288, 825	7, 164, 673
Undivided profits	582, 867	534, 375	1, 239, 539
Dividends unpaid	18, 921	254, 522	387, 764
Deposits	85, 025, 371	87, 817, 992	84, 215, 849
Due to banks	121, 441	151, 766	333, 189
Other liabilities	8, 319, 862	9, 063, 209	7, 924, 045
Totals	122, 890, 175	127, 646, 179	123, 612, 499

Aggregate resources and liabilities of savings-banks from 1874 *to* 1877.

Resources.	1873–'74.	1874–'75.	1875–'76.	1876–'77.
	—— banks.	674 banks.	686 banks.	675 banks.
Loans on real estate	$315, 288, 088	$351, 336 551	$373, 501, 243	$369, 770, 878
Loans on personal and collateral security	168, 308, 332	181, 143, 206	164, 024, 477	114, 474, 163
United States bonds	66, 414, 629	83, 206, 272	108, 162, 624	115, 389, 880
State, municipal, and other stocks and bonds	148, 456, 231	161, 334, 436	169, 801, 399	184, 116, 602
Railroad bonds and stocks	17, 981, 807	20, 690, 901	23, 992, 313	24, 586, 503
Bank stock	29, 545, 071	30, 508, 752	33, 267, 494	34, 571, 531
Real estate	11, 378, 364	14, 136, 748	15, 540, 384	21, 037, 426
Other investments	8, 780, 263	11, 354, 781	20, 730, 050	18, 135, 673
Expenses	931, 959	1, 248, 688	866, 013	1, 029, 238
Due from banks	18, 431, 846	23, 378, 937	23, 011, 142	23, 522, 572
Cash	15, 715, 134	17, 858, 182	18, 456, 405	16, 160, 096
Totals	801, 231, 724	896, 197, 454	951, 353, 544	922, 794, 562
Liabilities.				
Deposits	759, 946, 632	849, 581, 633	891, 459, 890	866, 498, 452
Surplus fund	12, 590, 196	16, 499, 565	51, 321, 033	43, 835, 885
Undivided profits	26, 623, 850	29, 072, 493	5, 497, 503	9, 200, 778
Other liabilities	2, 071, 046	1, 043, 763	3, 075, 118	3, 259, 447
Totals	801, 231, 724	896, 197, 454	951, 353, 544	922, 794, 562

Table, by States, of the aggregate deposits of savings-banks, with the number of their depositors and the average amount due to each, in 1876 *and* 1877.

States.	1875–'76.			1876–'77.		
	Number of depositors.	Amount of deposits.	Average to each depositor.	Number of depositors.	Amount of deposits.	Average to each depositor.
Maine	101, 376	$32, 083, 314	$316 00	90, 621	$26, 662, 150	$294 21
New Hampshire	100, 191	31, 198, 064	326 01	98, 683	30, 963, 047	313 76
Vermont	25, 060	6, 653, 540	265 50	*25, 671	6, 815, 829	265 50
Massachusetts	720, 639	234, 974, 691	326 06	739, 289	243, 340, 643	329 15
Rhode Island	101, 635	51, 311, 331	504 85	99, 865	50, 542, 272	506 10
Connecticut	208, 030	76, 489, 310	367 69	203, 514	78, 524, 172	385 84
New York	859, 738	319, 260, 202	371 00	861, 603	319, 716, 864	371 07
New Jersey	*93, 000	32, 450, 313	348 92	*84, 026	29, 318, 543	348 92
Pennsylvania	*64, 000	16, 627, 820	259 79	*67, 660	17, 577, 468	259 79
Maryland	*49, 000	19, 077, 026	389 34	*50, 197	19, 543, 967	389 34
Ohio	.....	.....	.....	26, 037	10, 041, 726	385 67
Indiana	.....	.....	.....	*5, 548	1, 986, 025	358 00
California	91, 933	72, 569, 103	789 36	*42, 600	31, 185, 600	732 05
Totals	2, 414, 602	892, 694, 714	369 69	2, 395, 314	866, 218, 306	361 63

* Estimated.

AGGREGATE RESOURCES AND LIABILITIES

OF

THE NATIONAL BANKS

FROM

OCTOBER, 1863, TO OCTOBER, 1877.

Aggregate resources and liabilities of the National

1863.

Resources.	JANUARY.	APRIL.	JULY.	OCTOBER 5.
				66 banks.
Loans and discounts				$5,466,088 33
U. S. bonds and securities				5,662,600 00
Other items				106,009 12
Due from nat'l and other banks				2,625,597 05
Real estate, furniture, &c				177,565 69
Current expenses				53,808 92
Premiums paid				2,503 69
Checks and other cash items				492,138 58
Bills of national and other banks				764,725 00
Specie and other lawful money				1,446,607 62
Total				16,797,644 00

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTOBER 3.
	139 banks.	307 banks.	467 banks.	508 banks.
Loans and discounts	$10,666,095 60	$31,593,943 43	$70,746,513 33	$93,238,657 92
U. S. bonds and securities	15,112,250 00	41,175,150 00	92,530,500 00	108,064,400 00
Other items	74,571 48	432,059 95	842,017 73	1,434,739 76
Due from national banks		4,699,479 56	15,935,730 13	19,965,720 47
Due from other b'ks and bankers	*4,786,124 58	8,537,908 94	17,337,558 66	14,051,396 31
Real estate, furniture, &c	381,144 00	755,696 41	1,694,049 46	2,202,318 20
Current expenses	118,854 43	352,720 77	502,341 31	1,021,569 02
Checks and other cash items	577,507 92	2,651,916 96	5,057,122 90	7,640,169 14
Bills of national and other banks	895,521 00	1,660,000 00	5,344,172 00	4,687,727 00
Specie and other lawful money	5,018,622 57	22,961,411 64	42,283,798 23	44,801,497 48
Total	37,630,691 58	114,820,287 66	252,273,803 75	297,108,195 30

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OCTOBER 2.
	638 banks.	907 banks.	1,294 banks.	1,513 banks.
Loans and discounts	$166,448,718 00	$252,404,208 07	$362,442,743 08	$487,170,136 29
U. S. bonds and securities	176,578,750 00	277,619,900 00	391,744,850 00	427,731,300 00
Other items	3,294,883 27	4,275,769 51	12,569,120 38	19,048,513 15
Due from national banks	30,820,175 44	40,963,243 47	76,977,539 59	89,978,980 55
Due from other b'ks and bankers	19,836,072 83	22,554,636 57	26,078,028 01	17,393,232 25
Real estate, furniture, &c	4,083,226 12	6,525,118 80	11,231,257 28	14,703,281 77
Current expenses	1,053,725 34	2,298,025 65	2,338,775 56	4,539,525 11
Premiums paid	1,323,023 56	1,823,291 84	2,243,210 31	2,585,501 06
Checks and other cash items	17,837,496 77	29,681,394 13	41,314,904 50	72,309,854 44
Bills of national and other banks	14,275,153 00	13,710,370 00	21,651,826 00	16,247,241 00
Specie	4,481,937 68	6,659,660 47	9,437,060 40	18,072,012 59
Legal tender and fract'l cur'ncy	72,535,504 67	112,999,320 59	168,426,166 55	189,988,496 28
Total	512,568,666 68	771,514,939 10	1,126,455,481 66	1,359,768,074 49

* Including national banks.

Banks from October, 1863, to October, 1877.

1863.

Liabilities.	JANUARY.	APRIL.	JULY.	OCTOBER 5.
				66 banks.
Capital stock				$7,188,393 00
Undivided profits				128,030 06
Individual and other deposits				8,497,681 84
Due to nat'l and other banks*				981,178 59
Other items				2,360 51
Total				16,797,644 00

1864.

	JANUARY 4.	APRIL 4.	JULY 4.	OCTOBER 3.
	139 banks.	307 banks.	467 banks.	508 banks.
Capital stock	$14,740,522 00	$42,204,474 00	$75,213,945 00	$86,782,802 00
Surplus fund			1,129,910 22	2,010,286 10
Undivided profits	432,827 81	1,625,656 87	3,094,330 11	5,982,392 22
National bank notes outstanding	30,155 00	9,797,975 00	25,825,665 00	45,260,504 00
Individual and other deposits	19,450,492 53	51,274,914 01	119,414,239 03	122,166,536 40
Due to nat'l and other banks*	2,153,779 38	6,814,930 40	27,382,006 37	34,862,384 81
Other items	822,914 86	3,102,337 38	213,708 02	43,289 77
Total	37,630,691 58	114,820,287 66	252,273,803 75	297,108,195 30

1865.

	JANUARY 2.	APRIL 3.	JULY 3.	OCTOBER 2.
	638 banks.	907 banks.	1,294 banks.	1,513 banks.
Capital stock	$135,618,874 00	$215,326,023 00	$325,834,558 00	$393,157,206 00
Surplus fund	8,663,311 22	17,318,942 65	31,303,565 64	38,713,380 72
Undivided profits	12,283,812 65	17,809,307 14	23,159,408 17	32,350,278 19
National bank notes outstanding	66,769,375 00	98,896,488 00	131,452,158 00	171,321,903 00
Individual and other deposits	183,479,636 98	262,961,473 13	398,357,559 59	500,910,873 22
United States deposits	37,764,729 77	57,630,141 01	58,032,720 67	48,170,381 31
Due to national banks	30,619,175 57	41,301,031 16	78,261,045 64	90,044,837 08
Due to other banks and bank'rs*	37,104,130 62	59,692,581 64	79,591,594 93	84,155,161 27
Other items	265,620 87	578,951 37	462,871 02	944,053 70
Total	512,568,666 68	771,514,939 10	1,126,455,481 66	1,359,768,074 49

* Including State bank circulation outstanding.

Aggregate resources and liabilities of the National

1866.

Resources.	JANUARY 1.	APRIL 2.	JULY 2.	OCTOBER 1.
	1,582 banks.	1,612 banks.	1,634 banks.	1,644 banks.
Loans and discounts	$500, 650, 109 19	$528, 080, 526 70	$550, 353, 094 17	$603, 314, 704 83
U. S. bonds dep'd to secure circ'n.	298, 376, 850 00	315, 850, 300 00	326, 483, 350 00	331, 843, 200 00
Other U. S. bonds and securities.	142, 003, 500 00	125, 625, 750 00	121, 152, 950 00	94, 974, 650 00
Oth'r stocks, bonds, and mortg's.	17, 483, 753 18	17, 379, 738 92	17, 565, 911 46	15, 887, 490 06
Due from national banks	93, 254, 551 02	87, 564, 329 71	96, 696, 482 66	107, 650, 174 18
Due from other b'ks and bank'rs.	14, 658, 229 87	13, 682, 345 12	13, 982, 613 23	15, 211, 117 16
Real estate, furniture, &c	15, 436, 296 16	15, 895, 564 46	16, 730, 923 62	17, 134, 002 58
Current expenses	3, 193, 717 78	4, 927, 599 79	3, 032, 716 27	5, 311, 253 35
Premiums paid	2, 423, 918 02	2, 253, 516 31	2, 398, 872 26	2, 493, 773 47
Checks and other cash items	89, 837, 684 50	105, 490, 619 36	96, 077, 134 53	103, 684, 249 21
Bills of national and other banks.	20, 406, 442 00	18, 279, 816 00	17, 866, 742 00	17, 437, 779 00
Specie	19, 205, 018 75	17, 529, 778 42	12, 629, 376 30	9, 226, 831 82
Legal tenders and fract'l cur'ncy	187, 846, 548 82	189, 867, 852 52	201, 425, 041 63	205, 793, 578 76
Total	1, 404, 776, 619 29	1, 442, 407, 737 31	1, 476, 395, 208 13	1, 526, 962, 804 42

1867.

	JANUARY 7.	APRIL 1.	JULY 1.	OCTOBER 7.
	1,648 banks.	1,642 banks.	1,636 banks.	1,642 banks.
Loans and discounts	$608, 771, 799 61	$597, 648, 286 53	$588, 450, 396 12	$609, 675, 214 61
U.S. bonds dep'd to secure circ'n.	339, 570, 700 00	338, 863, 650 00	337, 684, 250 00	338, 640, 150 00
U.S. bonds dep'd to sec're dep'ts.	36, 185, 950 00	38, 465, 800 00	38, 368, 950 00	37, 862, 100 00
U.S. bonds and sec'ties on hand.	52, 949, 300 00	46, 639, 400 00	45, 633, 700 00	42, 460, 800 00
Oth'r stocks, bonds, and mortg's.	15, 073, 737 45	20, 194, 875 21	21, 452, 615 43	21, 507, 881 42
Due from national banks	92, 552, 206 29	94, 121, 186 21	92, 308, 911 87	95, 217, 610 14
Due from other b'ks and bank'rs.	12, 996, 157 49	10, 737, 392 90	9, 663, 322 82	8, 389, 226 47
Real estate, furniture, &c	18, 925, 315 51	19, 625, 893 81	19, 800, 905 86	20, 639, 708 23
Current expenses	2, 822, 675 18	5, 693, 784 17	3, 249, 153 31	5, 297, 494 13
Premiums paid	2, 860, 398 85	3, 411, 325 56	3, 338, 600 37	2, 764, 186 35
Checks and other cash items	101, 430, 220 18	87, 951, 405 13	128, 312, 177 79	134, 603, 231 51
Bills of national banks	19, 263, 718 00	12, 873, 785 00	16, 138, 769 00	11, 841, 104 00
Bills of other banks	1, 176, 142 00	825, 748 00	531, 267 00	333, 209 00
Specie	19, 726, 043 20	11, 444, 529 15	11, 128, 672 98	12, 798, 044 40
Legal tenders and fract'l cur'ncy	104, 872, 371 64	92, 861, 254 17	102, 534, 613 46	100, 550, 849 91
Compound interest notes	82, 047, 250 00	84, 065, 790 00	75, 488, 220 00	56, 888, 250 00
Total	1, 511, 222, 985 40	1, 465, 451, 105 84	1, 494, 084, 526 01	1, 499, 469, 060 17

1868.

	JANUARY 6.	APRIL 6.	JULY 6.	OCTOBER 5.
	1,642 banks.	1,643 banks.	1,640 banks.	1,643 banks.
Loans and discounts	$616, 603, 479 89	$628, 029, 347 65	$655, 729, 546 42	$657, 668, 847 83
U.S. bonds dep'd to secure circ'n.	339, 064, 200 00	339, 686, 650 00	339, 569, 100 00	340, 487, 050 00
U.S. bonds dep'd to sec're dep'ts.	37, 315, 750 00	37, 446, 000 00	37, 853, 150 00	37, 360, 150 00
U.S. bonds and sec'ties on hand.	44, 164, 500 00	45, 958, 550 00	43, 068, 350 00	36, 817, 600 00
Oth'r stocks, bonds, and mortg's.	19, 365, 864 77	19, 874, 384 33	20, 007, 327 42	20, 693, 406 40
Due from national banks	99, 311, 446 60	95, 900, 606 35	114, 434, 097 93	102, 278, 547 77
Due from other b'ks and bank'rs.	8, 480, 199 74	7, 074, 297 44	8, 642, 456 72	7, 848, 822 24
Real estate, furniture, &c	21, 125, 665 68	22, 052, 570 25	22, 699, 829 70	22, 747, 875 18
Current expenses	2, 986, 893 86	5, 428, 460 25	2, 938, 519 04	5, 278, 911 22
Premiums paid	2, 464, 536 96	2, 660, 106 09	2, 432, 074 37	1, 819, 815 50
Checks and other cash items	109, 390, 266 37	114, 993, 036 23	124, 076, 097 71	143, 241, 394 99
Bills of national banks	16, 655, 572 00	12, 573, 514 00	13, 210, 179 00	11, 842, 974 00
Bills of other banks	261, 269 00	196, 106 00	342, 550 00	222, 668 00
Fractional currency	1, 927, 876 78	1, 825, 640 16	1, 863, 358 91	2, 262, 791 97
Specie	20, 981, 601 45	18, 373, 943 22	20, 755, 919 04	13, 003, 713 39
Legal tender notes	114, 306, 491 00	84, 390, 219 00	100, 166, 100 00	92, 453, 475 00
Compound interest notes	39, 997, 030 00	38, 917, 490 00	19, 473, 420 00	4, 513, 730 00
Three per cent. certificates	8, 245, 000 00	24, 255, 000 00	44, 905, 000 00	59, 080, 000 00
Total	1, 502, 647, 644 10	1, 499, 668, 920 97	1, 572, 167, 076 26	1, 559, 621, 773 49

Banks from October, 1863, *to October*, 1877—Continued.

1866.

Liabilities.	JANUARY 1.	APRIL 2.	JULY 2.	OCTOBER 1.
	1,582 banks.	1,612 banks.	1,684 banks.	1,644 banks.
Capital stock	$403, 357, 346 00	$409, 273, 534 00	$414, 270, 493 00	$415, 472, 369 00
Surplus fund	43, 000, 370 78	44, 687, 810 54	50, 151, 991 77	53, 359, 277 64
Undivided profits	28, 972, 493 70	30, 964, 422 73	29, 286, 175 45	32, 593, 486 69
National bank notes outstanding	213, 239, 530 00	248, 886, 282 00	267, 798, 678 00	280, 253, 818 00
State bank notes outstanding	45, 449, 155 00	33, 800, 865 00	19, 996, 163 00	9, 748, 025 00
Individual deposits	522, 507, 829 27	534, 734, 950 33	533, 338, 174 25	564, 616, 777 64
U. S. deposits	29, 747, 236 15	29, 150, 729 82	36, 038, 185 03	30, 420, 819 80
Dep'ts of U. S. disbursing officers	.....	.....	3, 066, 892 22	2, 979, 955 77
Due to national banks	94, 709, 074 15	89, 067, 501 54	96, 496, 726 42	110, 531, 957 31
Due to other banks and bankers	23, 793, 584 24	21, 841, 041 35	25, 951, 728 99	26, 986, 317 57
Total	1, 404, 776, 619 29	1, 442, 407, 737 31	1, 476, 395, 208 13	1, 526, 962, 804 42

1867.

	JANUARY 7.	APRIL 1.	JULY 1.	OCTOBER 7.
	1,648 banks.	1,642 banks.	1,636 banks.	1,642 banks.
Capital stock	$420, 229, 739 00	$419, 399, 484 00	$418, 558, 148 00	$420, 073, 415 00
Surplus fund	59, 992, 874 57	60, 206, 013 58	63, 232, 811 12	66, 695, 587 01
Undivided profits	26, 961, 382 60	31, 131, 034 39	30, 656, 222 84	33, 751, 446 21
National bank notes outstanding	291, 436, 749 00	292, 788, 572 00	291, 769, 553 00	293, 887, 941 00
State bank notes outstanding	6, 961, 499 00	5, 460, 312 00	4, 484, 112 00	4, 092, 153 06
Individual deposits	558, 699, 768 06	512, 046, 182 47	539, 599, 076 10	540, 797, 837 51
U. S. deposits	27, 284, 876 93	27, 473, 005 66	29, 838, 391 53	23, 062, 119 92
Dep'ts of U. S. disbursing officers	2, 477, 509 48	2, 650, 981 39	3, 474, 192 74	4, 352, 379 43
Due to national banks	92, 761, 998 43	91, 156, 890 89	89, 821, 751 60	93, 111, 240 89
Due to other banks and bankers	24, 416, 588 33	23, 138, 629 46	22, 659, 267 08	19, 644, 940 20
Total	1, 511, 222, 985 40	1, 465, 451, 105 84	1, 494, 084, 526 01	1, 499, 469, 060 17

1868.

	JANUARY 6.	APRIL 6.	JULY 6.	OCTOBER 5.
	1,642 banks.	1,643 banks.	1,640 banks.	1,643 banks.
Capital stock	$420, 260, 790 00	$420, 676, 210 00	$420, 105, 011 00	$420, 634, 511 00
Surplus fund	70, 586, 125 70	72, 349, 119 60	75, 840, 118 94	77, 995, 761 40
Undivided profits	31, 399, 877 57	32, 861, 597 08	33, 543, 223 35	36, 095, 883 98
National bank notes outstanding	294, 377, 390 00	295, 336, 044 00	294, 908, 264 00	295, 769, 489 00
State bank notes outstanding	3, 792, 013 00	3, 310, 177 00	3, 163, 771 00	2, 906, 352 00
Individual deposits	534, 704, 709 00	532, 011, 480 36	575, 842, 070 12	580, 940, 820 85
U. S. deposits	24, 305, 638 02	22, 750, 342 77	24, 603, 676 96	17, 573, 250 64
Dep'ts of U. S. disbursing officers	3, 208, 783 03	4, 976, 682 31	3, 499, 389 99	4, 570, 478 16
Due to national banks	98, 144, 669 61	94, 073, 631 25	113, 306, 346 34	99, 414, 397 28
Due to other banks and bankers	21, 867, 648 17	21, 323, 636 60	27, 355, 204 56	23, 720, 829 18
Total	1, 502, 647, 644 10	1, 499, 668, 920 97	1, 572, 167, 076 26	1, 559, 621, 773 49

Aggregate resources and liabilities of the National

1869.

Resources.	JANUARY 4.	APRIL 17.	JUNE 12.	OCTOBER 9.
	1,628 banks.	1,620 banks.	1,619 banks.	1,617 banks.
Loans and discounts	$644, 945, 039 53	$662, 084, 813 47	$686, 347, 755 81	$682, 883, 106 97
U. S. bonds to secure circulat'n.	338, 539, 950 00	338, 379, 250 00	338, 699, 750 00	339, 480, 100 00
U. S. bonds to secure deposits	34, 538, 350 00	29, 721, 350 00	27, 625, 350 00	18, 704, 000 00
U. S. bonds and sec'ties on hand.	35, 010, 600 00	30, 226, 550 00	27, 476, 650 00	25, 903, 950 00
Oth'r stocks, bonds, and mortg's	20, 127, 732 96	20, 074, 435 69	20, 777, 560 53	22, 250, 697 14
Due from redeeming agents	65, 727, 070 80	57, 554, 382 55	62, 912, 636 82	56, 669, 562 84
Due from other national banks.	36, 067, 316 84	30, 520, 527 89	35, 556, 504 53	35, 393, 563 47
Due from State b'ks and bank'rs	7, 715, 719 34	8, 075, 595 60	9, 140, 919 24	8, 790, 418 57
Real estate, furniture, and fixt's.	23, 289, 838 28	23, 798, 188 13	23, 859, 271 17	25, 169, 188 95
Current expenses	3, 265, 990 81	5, 641, 195 01	5, 820, 577 87	5, 646, 382 96
Premiums paid	1, 654, 352 70	1, 716, 210 13	1, 809, 070 01	2, 092, 364 85
Checks and other cash items	142, 605, 984 92	154, 137, 191 23	161, 614, 852 66	108, 809, 817 37
Bills of other national banks	14, 684, 799 00	11, 725, 239 00	11, 524, 447 00	10, 776, 023 00
Fractional currency	2, 280, 471 06	2, 088, 545 18	1, 804, 855 53	2, 090, 727 38
Specie	29, 626, 750 26	9, 944, 532 15	18, 455, 090 48	23, 002, 405 83
Legal tender notes	88, 239, 300 00	80, 875, 161 00	80, 934, 119 00	83, 719, 295 00
Three per cent. certificates	52, 075, 000 00	51, 190, 000 00	49, 815, 000 00	45, 845, 000 00
Total	1, 540, 394, 266 50	1, 517, 753, 167 03	1, 564, 174, 410 65	1, 497, 226, 604 33

1870.

	JANUARY 22.	MARCH 24.	JUNE 9.	OCTOBER 8.	DECEMBER 28.
	1,615 banks.	1,615 banks.	1,612 banks.	1,615 banks.	1,648 banks.
Loans and discounts	$688, 875, 203 70	$710, 848, 609 39	$719, 341, 186 06	$715, 928, 079 81	$725, 515, 538 49
Bonds for circulation	339, 350, 750 00	339, 251, 350 00	338, 845, 200 00	340, 857, 450 00	344, 104, 200 00
Bonds for deposits	17, 592, 000 00	16, 102, 000 00	15, 704, 000 00	15, 381, 500 00	15, 189, 500 00
U. S. bonds on hand	24, 677, 100 00	27, 292, 150 00	28, 276, 600 00	22, 323, 800 00	23, 893, 300 00
Other stocks and b'ds.	21, 082, 412 00	20, 524, 294 55	23, 300, 681 87	23, 614, 721 25	22, 686, 358 59
Due from red'g agents.	71, 641, 486 05	73, 435, 117 98	74, 635, 405 61	66, 275, 668 92	64, 805, 062 88
Due from nat'l banks	31, 994, 609 26	29, 510, 688 11	36, 128, 750 66	33, 948, 805 65	37, 478, 166 49
Due from State banks.	9, 319, 560 54	10, 238, 219 85	10, 430, 781 32	9, 202, 496 71	9, 824, 144 18
Real estate, &c	26, 002, 713 01	26, 330, 701 24	26, 593, 357 00	27, 470, 746 97	28, 021, 637 44
Current expenses	3, 469, 588 00	6, 683, 189 54	6, 324, 955 47	5, 871, 750 02	6, 905, 073 32
Premiums paid	2, 439, 591 41	2, 680, 882 39	3, 076, 456 74	2, 491, 222 11	3, 251, 648 72
Cash items	111, 624, 822 00	11, 267, 703 12	11, 497, 534 13	12, 536, 613 57	13, 229, 403 34
Clearing-house exch'gs	.....	75, 317, 992 22	83, 936, 515 64	79, 089, 688 39	76, 208, 707 00
National bank notes	15, 840, 669 00	14, 226, 817 00	16, 342, 582 00	12, 512, 927 00	17, 001, 846 00
Fractional currency	2, 476, 966 75	2, 285, 499 02	2, 184, 714 39	2, 078, 178 05	2, 150, 522 89
Specie	48, 345, 383 72	37, 096, 543 44	31, 099, 437 78	18, 460, 011 47	26, 307, 251 59
Legal tender notes	87, 708, 502 00	82, 485, 978 00	94, 573, 751 00	79, 324, 577 00	80, 580, 745 00
Three per cent. cert'fs.	43, 820, 000 00	43, 570, 000 00	43, 465, 000 00	43, 345, 000 00	41, 845, 000 00
Total	1,546,261,357 44	1,529,147,735 85	1,565,756,909 67	1,510,713,236 92	1,538,998,105 93

1871.

	MARCH 18.	APRIL 29.	JUNE 10.	OCTOBER 2.	DECEMBER 16.
	1,688 banks.	1,707 banks.	1,723 banks.	1,767 banks.	1,790 banks.
Loans and discounts	$767, 858, 490 59	$779, 321, 828 11	$789, 416, 568 13	$831, 552, 210 00	$818, 996, 311 74
Bonds for circulation	351, 556, 700 00	354, 427, 200 00	357, 388, 950 00	364, 475, 800 00	366, 840, 200 00
Bonds for deposits	15, 231, 500 00	15, 236, 500 00	15, 250, 500 00	28, 087, 500 00	23, 155, 150 00
U. S. bonds on hand	23, 911, 350 00	22, 487, 950 00	24, 200, 300 00	17, 753, 650 00	17, 675, 500 00
Other stocks and b'ds.	22, 763, 869 20	22, 414, 659 05	23, 132, 871 05	24, 517, 059 35	23, 061, 184 20
Due from red'g agents.	83, 809, 188 92	85, 061, 016 31	92, 369, 246 71	86, 878, 608 84	77, 985, 600 53
Due from nat'l banks.	30, 201, 119 99	38, 332, 679 74	39, 636, 579 35	43, 525, 362 05	43, 313, 344 78
Due from State banks.	10, 271, 605 34	11, 478, 174 71	11, 853, 308 60	12, 772, 669 83	13, 069, 301 40
Real estate, &c	28, 805, 814 79	29, 242, 762 79	29, 637, 999 30	30, 089, 783 85	30, 070, 330 57
Current expenses	6, 694, 014 17	6, 764, 159 73	6, 295, 099 46	6, 153, 370 29	7, 330, 424 12
Premiums paid	3, 939, 995 20	4, 414, 755 40	5, 026, 385 97	5, 500, 890 17	5, 956, 073 74
Cash items	11, 642, 644 74	12, 749, 289 84	13, 101, 497 95	14, 058, 268 86	13, 784, 424 76
Clearing-house exch'gs	100, 693, 917 54	130, 855, 698 15	102, 091, 311 75	101, 165, 854 52	114, 538, 539 93
National bank notes	13, 137, 006 00	16, 632, 323 00	19, 101, 389 00	14, 197, 653 00	13, 085, 904 00
Fractional currency	2, 103, 298 16	2, 135, 763 09	2, 160, 713 22	2, 095, 485 79	2, 061, 600 89
Specie	25, 769, 166 64	22, 732, 027 02	19, 924, 955 16	13, 252, 998 17	29, 595, 299 56
Legal tender notes	91, 072, 349 00	106, 219, 126 00	122, 137, 660 00	109, 414, 735 00	93, 942, 707 00
Three per cent. cert'fs.	37, 570, 000 00	33, 935, 000 00	30, 690, 000 00	25, 075, 000 00	21, 400, 000 00
Total	1,627,032,030 28	1,694,440,912 94	1,703,415,335 65	1,730,566,899 72	1,715,861,897 22

Banks from October, 1863, *to October*, 1877—Continued.

1869.

Liabilities.	JANUARY 4.	APRIL 17.	JUNE 12.	OCTOBER 9.
	1,628 banks.	1,620 banks.	1,619 banks.	1,617 banks.
Capital stock	$419, 040, 931 00	$420, 818, 721 00	$422, 659, 260 00	$426, 399, 151 00
Surplus fund	81, 169, 936 52	82, 653, 989 19	82, 218, 576 47	86, 165, 334 32
Undivided profits	35, 318, 273 71	37, 489, 314 82	43, 812, 898 70	40, 687, 300 92
National bank notes outstanding	294, 476, 702 00	292, 457, 098 00	292, 753, 286 00	293, 593, 645 00
State bank notes outstanding	2, 734, 669 00	2, 615, 387 00	2, 558, 874 00	2, 454, 697 00
Individual deposits	568, 530, 934 11	547, 922, 174 91	574, 307, 382 77	511, 400, 196 63
U. S. deposits	13, 211, 850 19	10, 114, 328 32	10, 301, 907 71	7, 112, 646 67
Dep'ts of U. S. disbursing offic'rs	3, 472, 884 90	3, 665, 131 61	2, 454, 048 99	4, 516, 648 12
Due to national banks	95, 453, 139 33	92, 662, 648 49	100, 933, 910 03	95, 067, 892 83
Due to State banks and bankers	26, 984, 945 74	23, 018, 610 62	28, 046, 771 30	23, 849, 371 62
Notes and bills re-discounted	.....	2, 464, 849 91	2, 392, 205 61	3, 839, 357 10
Bills payable	.....	1, 870, 913 26	1, 735, 289 07	2, 140, 363 12
Total	1, 540, 394, 266 50	1, 517, 753, 167 03	1, 564, 174, 410 65	1, 497, 226, 604 33

1870.

	JANUARY 22.	MARCH 24.	JUNE 9.	OCTOBER 8.	DECEMBER 28.
	1,615 banks.	1,615 banks.	1,612 banks.	1,615 banks.	1,648 banks.
Capital stock	$426, 074, 954 00	$427, 504, 247 00	$427, 235, 701 00	$430, 399, 301 00	$435, 356, 004 00
Surplus fund	90, 174, 281 14	90, 229, 954 59	91, 689, 834 12	94, 061, 438 95	94, 705, 740 34
Undivided profits	34, 300, 430 80	43, 109, 471 62	42, 861, 712 59	38, 608, 618 91	46, 056, 428 55
Nat'l bank circulation	292, 838, 935 00	292, 509, 149 00	291, 183, 614 00	291, 798, 640 00	296, 205, 446 00
State bank circulation	2, 351, 993 00	2, 279, 469 00	2, 222, 793 00	2, 138, 548 00	2, 091, 799 00
Dividends unpaid	2, 299, 296 27	1, 483, 416 15	1, 517, 595 18	2, 462, 591 31	2, 242, 556 49
Individual deposits	546, 236, 881 57	516, 058, 085 26	542, 261, 563 18	501, 407, 586 90	507, 368, 618 67
U. S. deposits	6, 750, 139 19	6, 424, 421 25	10, 677, 873 92	6, 807, 978 49	6, 074, 407 90
Dep'ts U. S. dis. offic'rs	2, 592, 001 21	4, 778, 225 93	2, 592, 967 54	4, 550, 142 68	4, 155, 304 25
Due to national banks	108, 351, 300 33	109, 667, 715 95	115, 456, 491 84	100, 348, 292 45	106, 090, 414 53
Due to State banks	28, 904, 849 14	29, 767, 575 21	33, 012, 162 78	29, 693, 910 80	29, 200, 587 29
Notes re-discounted	3, 842, 542 30	2, 462, 647 49	2, 741, 843 53	3, 843, 577 67	4, 612, 131 08
Bills payable	1, 543, 753 49	2, 873, 357 40	2, 302, 756 99	4, 592, 609 76	4, 838, 667 83
Total	1,546,261,357 44	1,529,147,735 85	1,565,756,909 67	1,510,713,236 92	1,538, 998, 105 93

1871.

	MARCH 18.	APRIL 29.	JUNE 10.	OCTOBER 2.	DECEMBER 16.
	1,688 banks.	1,707 banks.	1,723 banks.	1,767 banks.	1,790 banks.
Capital stock	$444, 232, 771 00	$446, 925, 493 00	$450, 330, 841 00	$458, 255, 696 00	$460, 225, 866 00
Surplus fund	96, 862, 081 66	97, 620, 099 28	98, 322, 203 80	101, 112, 671 91	101, 573, 153 62
Undivided profits	43, 883, 857 64	44, 776, 030 71	45, 535, 227 79	42, 008, 714 38	48, 630, 925 81
Nat'l bank circulation	301, 713, 460 00	306, 131, 393 00	307, 793, 880 00	315, 519, 117 00	318, 265, 481 00
State bank circulation	2, 035, 800 00	1, 982, 580 00	1, 968, 058 00	1, 921, 056 00	1, 886, 538 00
Dividends unpaid	1, 263, 767 70	2, 235, 248 46	1, 408, 628 25	4, 540, 194 61	1, 393, 427 98
Individual deposits	561, 190, 830 41	611, 025, 174 10	602, 110, 758 16	600, 868, 486 55	596, 586, 487 54
U. S. deposits	6, 314, 957 81	6, 521, 572 92	6, 265, 167 94	20, 511, 935 98	14, 829, 525 65
Dep'ts U. S. dis. offic'rs	4, 813, 016 66	3, 757, 873 84	4, 893, 907 25	5, 393, 598 89	5, 399, 108 34
Due to national banks	118, 904, 865 84	128, 037, 469 17	135, 167, 847 69	131, 730, 713 04	118, 657, 614 16
Due to State banks	37, 311, 519 13	36, 113, 290 67	41, 219, 802 96	40, 211, 971 67	38, 116, 950 67
Notes re-discounted	3, 256, 896 42	3, 573, 723 02	3, 120, 039 09	3, 964, 552 57	4, 922, 455 78
Bills payable	5, 248, 206 01	5, 740, 964 77	5, 278, 973 72	4, 528, 191 12	5, 374, 362 67
Total	1,627,032,030 28	1,694,440,912 94	1,703,415,335 65	1,730,566,899 72	1, 715, 861, 897 22

Aggregate resources and liabilities of the National

1872.

Resources.	FEBRUARY 27.	APRIL 19.	JUNE 10.	OCTOBER 3.	DECEMBER 27.
	1,814 banks.	1,843 banks.	1,853 banks.	1,919 banks.	1,940 banks.
Loans and discounts	$839, 665, 077 91	$844, 902, 253 49	$871, 531, 448 67	$877, 197, 923 47	$885, 653, 449 62
Bonds for circulation	370, 924, 700 00	374, 428, 450 00	377, 029, 700 00	382, 046, 400 00	384, 458, 500 00
Bonds for deposits	15, 870, 000 00	15, 169, 000 00	15, 409, 950 00	15, 479, 750 00	16, 304, 750 00
U. S. bonds on hand	21, 323, 150 00	19, 292, 100 00	16, 458, 250 00	12, 142, 550 00	10, 306, 100 00
Other stocks and b'ds	22, 838, 338 80	21, 538, 914 06	22, 270, 610 47	23, 533, 151 73	23, 160, 557 29
Due from red'g agents	89, 548, 329 93	82, 120, 017 24	91, 564, 269 53	80, 717, 071 30	86, 401, 459 44
Due from nat'l banks	38, 282, 905 86	36, 697, 592 81	39, 468, 323 39	34, 486, 593 87	42, 707, 613 54
Due from State banks	12, 269, 822 68	12, 299, 716 94	13, 014, 265 26	12, 976, 878 01	12, 008, 843 54
Real estate, &c	30, 637, 676 75	30, 809, 274 98	31, 123, 843 21	32, 276, 498 17	33, 014, 796 83
Current expenses	6, 265, 655 13	7, 026, 041 23	6, 719, 794 90	6, 310, 428 79	8, 454, 803 97
Premiums paid	6, 308, 821 86	6, 544, 279 29	6, 616, 174 75	6, 546, 848 52	7, 097, 847 86
Cash items	12, 143, 403 12	12, 461, 171 40	13, 458, 753 80	14, 916, 784 34	13, 696, 723 85
Clearing-house exch'gs	93, 154, 319 74	114, 195, 966 36	88, 592, 800 16	110, 086, 315 37	90, 145, 482 72
National bank notes	15, 552, 087 00	18, 492, 832 00	16, 253, 560 00	15, 787, 296 00	19, 070, 322 00
Fractional currency	2, 278, 143 24	2, 143, 249 29	2, 069, 464 12	2, 151, 747 88	2, 270, 576 32
Specie	25, 507, 825 32	24, 433, 899 46	24, 256, 644 14	10, 229, 756 79	19, 047, 336 45
Legal tender notes	97, 865, 400 00	105, 732, 455 00	122, 994, 417 00	105, 121, 104 00	102, 922, 369 00
U. S. cert'fs of deposit	.....	.....	.....	6, 710, 000 00	12, 650, 000 00
Three per cent. cert'fs	18, 980, 000 00	15, 365, 000 00	12, 005, 000 00	7, 140, 000 00	4, 185, 000 00
Total	1,719,415,657 34	1,743,652,213 55	1,770,837,269 40	1,755,857,098 24	1,773,556,532 43

1873.

	FEBRUARY 28.	APRIL 25.	JUNE 13.	SEPTEMBER 12.	DECEMBER 26.
	1,947 banks.	1,962 banks.	1,968 banks.	1,976 banks.	1,976 banks.
Loans and discounts	$913, 265, 189 67	$912, 064, 267 31	$925, 557, 682 42	$944, 220, 116 34	$856, 816, 555 05
Bonds for circulation	384, 675, 050 00	386, 763, 800 00	388, 080, 300 00	388, 330, 400 00	389, 384, 400 00
Bonds for deposits	15, 035, 000 00	16, 235, 000 00	15, 935, 000 00	14, 805, 000 00	14, 815, 200 00
U. S. bonds on hand	10, 436, 950 00	9, 613, 550 00	9, 789, 400 00	8, 824, 850 00	8, 630, 850 00
Other stocks and b'ds	22, 063, 306 20	22, 449, 146 04	22, 912, 415 63	23, 709, 034 53	24, 358, 125 06
Due from red'g agents	95, 773, 077 10	88, 815, 557 80	97, 143, 326 94	96, 134, 120 66	73, 032, 046 87
Due from nat'l banks	39, 483, 700 09	38, 671, 088 63	43, 328, 792 29	41, 413, 680 06	40, 404, 757 97
Due from State banks	13, 595, 679 17	12, 883, 353 37	14, 073, 287 77	12, 022, 873 41	11, 185, 253 08
Real estate, &c	34, 023, 057 77	34, 216, 878 07	34, 820, 562 77	34, 661, 823 21	35, 556, 746 48
Current expenses	6, 977, 831 35	7, 410, 045 87	7, 154, 211 69	6, 985, 436 99	8, 678, 170 39
Premiums paid	7, 205, 259 67	7, 559, 987 67	7, 890, 962 14	7, 752, 843 87	7, 987, 707 14
Cash items	11, 761, 711 50	11, 425, 209 00	13, 036, 482 58	11, 433, 913 22	12, 321, 972 80
Clearing-house exch'gs	131, 383, 860 95	94, 132, 125 24	91, 918, 526 59	88, 926, 003 53	62, 881, 342 16
National bank notes	15, 998, 779 00	19, 310, 202 00	20, 394, 772 00	16, 103, 842 00	21, 403, 179 00
Fractional currency	2, 289, 680 21	2, 198, 973 37	2, 197, 559 84	2, 302, 775 26	2, 287, 454 03
Specie	17, 777, 673 53	16, 868, 808 74	27, 950, 086 72	19, 868, 469 45	26, 907, 037 58
Legal tender notes	97, 141, 909 00	100, 605, 287 00	106, 381, 491 00	92, 522, 663 00	108, 719, 506 00
U. S. cert'fs of deposit	18, 460, 000 00	18, 370, 000 00	22, 365, 000 00	20, 610, 000 00	24, 010, 000 00
Three per cent. cert'fs	1, 805, 000 00	710, 000 00	305, 000 00	.....	.....
Total	1,839,152,715 21	1,800,303,280 11	1,851,234,860 38	1,830,627,845 53	1,729,380,303 61

1874.

	FEBRUARY 27.	MAY 1.	UNE 26.	OCTOBER 2.	DECEMBER 31.
	1,975 banks.	1,978 banks.	1,983 banks.	2,004 banks.	2,027 banks.
Loans and discounts	$897, 859, 600 46	$923, 347, 030 79	$926, 195, 071 70	$954, 394, 791 59	$955, 862, 580 51
Bonds for circulation	389, 614, 700 00	389, 249, 100 00	390, 281, 700 00	383, 254, 800 00	382, 976, 200 00
Bonds for deposits	14, 600, 200 00	14, 890, 200 00	14, 890, 200 00	14, 691, 700 00	14, 714, 000 00
U. S. bonds on hand	11, 043, 400 00	10, 152, 000 00	10, 456, 900 00	13, 313, 550 00	15, 290, 300 00
Other stocks and b'ds	25, 305, 736 24	25, 460, 460 20	27, 010, 727 48	27, 807, 826 92	28, 313, 473 12
Due from res've ag'ts	101, 502, 861 58	94, 017, 603 31	97, 871, 517 06	83, 885, 126 94	80, 488, 831 45
Due from nat'l banks	36, 624, 001 39	41, 291, 015 24	45, 770, 715 59	39, 695, 309 47	48, 100, 842 62
Due from State banks	11, 496, 711 47	12, 374, 391 28	12, 469, 592 33	11, 196, 611 73	11, 655, 573 07
Real estate, &c	36, 043, 741 50	36, 708, 066 39	37, 270, 876 51	38, 112, 926 52	39, 190, 683 04
Current expenses	6, 998, 875 75	7, 547, 203 05	7, 550, 125 20	7, 658, 738 82	5, 510, 566 47
Premiums paid	8, 741, 028 77	8, 680, 370 84	8, 563, 262 27	8, 376, 659 07	8, 626, 112 16
Cash items	10, 269, 955 50	11, 949, 020 71	10, 496, 257 00	12, 296, 416 77	14, 005, 517 33
Clearing-house exch'gs	62, 768, 119 19	94, 877, 796 52	63, 896, 271 31	97, 383, 687 11	112, 995, 317 55
National bank notes	20, 003, 251 00	20, 673, 452 00	23, 527, 991 00	18, 450, 013 00	22, 532, 336 00
Fractional currency	2, 309, 919 73	2, 187, 186 69	2, 283, 898 92	2, 224, 943 12	2, 392, 668 74
Specie	33, 365, 863 58	32, 569, 969 26	22, 326, 207 27	21, 240, 945 23	22, 436, 761 04
Legal tender notes	102, 717, 563 00	101, 692, 930 00	103, 108, 350 00	80, 021, 946 00	82, 604, 791 00
U. S. cert'fs of deposit	37, 235, 000 00	40, 135, 000 00	47, 780, 000 00	42, 825, 000 00	33, 670, 000 00
Dep. with U. S. Treas.	.....	.....	91, 250 00	20, 349, 950 15	21, 043, 084 36
Total	1,808,500,529 16	1,867,802,796 28	1,851,840,913 64	1,877 180,942 44	1,902,409,638 46

Banks from October, 1863, *to October*, 1877—Continued.

1872.

Liabilities.	FEBRUARY 27.	APRIL 19.	JUNE 10.	OCTOBER 3.	DECEMBER 27.
	1,814 banks.	1,843 banks.	1,853 banks.	1,919 banks.	1,940 banks.
Capital stock	$464,081,744 00	$467,924,318 00	$470,543,301 00	$479,629,174 00	$482,606,252 00
Surplus fund	103,787,082 62	104,312,525 81	105,181,943 28	110,257,516 45	111,410,248 98
Undivided profits	43,310,344 46	46,428,590 90	50,234,298 32	46,623,784 50	56,762,411 89
Nat'l bank circulation	321,634,675 00	325,305,752 00	327,092,752 00	333,495,027 00	336,289,285 00
State bank circulation	1,830,563 00	1,763,885 00	1,700,935 00	1,567,143 00	1,511,396 00
Dividends unpaid	1,451,746 29	1,561,914 45	1,454,044 06	3,149,749 61	1,356,934 48
Individual deposits	593,645,666 16	620,775,265 78	618,801,619 49	613,290,671 45	598,114,679 26
U. S. deposits	7,114,893 47	6,355,722 95	6,993,014 77	7,853,772 41	7,863,894 93
Dep'ts U. S. dis. officers	5,024,699 44	3,416,371 16	5,463,953 48	4,563,833 79	5,136,597 74
Due to national banks	128,627,494 44	120,755,565 86	132,804,924 02	110,047,347 67	124,218,392 83
Due to State banks	39,025,165 44	35,005,127 84	39,878,826 42	33,789,083 82	34,794,963 37
Notes re-discounted	3,818,686 91	4,225,622 04	4,745,178 22	5,549,431 88	6,545,059 78
Bills payable	6,062,896 11	5,821,551 76	5,942,479 34	6,040,562 66	6,946,416 17
Total	1,719,415,657 34	1,743,652,213 55	1,770,837,269 40	1,755,857,098 24	1,773,556,532 43

1873.

	FEBRUARY 28.	APRIL 25.	JUNE 13.	SEPTEMBER 12.	DECEMBER 26.
	1,947 banks.	1,962 banks.	1,968 banks.	1,976 banks.	1,976 banks.
Capital stock	$484,551,811 00	$487,891,251 00	$490,109,801 00	$491,072,616 00	$490,266,611 00
Surplus fund	114,681,048 73	115,805,574 57	116,847,454 62	120,314,499 20	120,961,267 91
Undivided profits	48,578,045 28	52,415,348 46	55,306,154 69	54,515,131 76	58,375,169 43
Nat'l bank circulation	336,292,459 00	338,163,864 00	338,788,504 00	339,081,799 00	341,320,256 00
State bank circulation	1,368,271 00	1,280,208 00	1,224,470 00	1,188,853 00	1,130,585 00
Dividends unpaid	1,465,993 60	1,462,336 77	1,400,491 90	1,402,547 89	1,269,474 74
Individual deposits	656,187,551 61	616,848,358 25	641,121,775 27	622,685,563 29	540,510,602 78
U. S. deposits	7,044,848 34	7,880,057 73	8,691,001 95	7,829,327 73	7,680,375 26
Dep'ts U. S. dis. officers	5,835,696 60	4,425,750 14	6,416,275 10	8,098,560 13	4,705,593 36
Due to national banks	134,231,842 95	126,631,926 24	137,856,085 67	133,672,732 94	114,996,666 54
Due to State banks	38,124,803 85	35,036,433 18	40,741,788 47	39,298,148 14	36,598,076 29
Notes re-discounted	5,117,810 50	5,403,043 38	5,515,900 67	5,987,512 36	3,811,487 89
Bills payable	5,672,532 75	7,059,128 39	7,215,157 04	5,480,554 09	7,754,137 41
Total	1,839,152,715 21	1,800,303,280 11	1,851,234,860 38	1,830,627,845 53	1,729,380,303 61

1874.

	FEBRUARY 27.	MAY 1.	JUNE 26.	OCTOBER 2.	DECEMBER 31.
	1,975 banks.	1,978 banks.	1,983 banks.	2,004 banks.	2,027 banks.
Capital stock	$490,859,901 00	$490,077,101 00	$491,003,711 00	$493,765,121 00	$495,802,481 00
Surplus fund	123,497,347 20	125,561,081 23	126,239,308 41	128,958,106 84	130,485,641 37
Other undivided profits	50,236,919 88	54,331,713 13	58,332,965 71	51,484,437 32	51,477,629 33
Nat'l bank circulation	339,602,955 00	340,267,649 00	338,538,743 00	333,225,298 00	331,193,159 00
State bank circulation	1,078,988 00	1,049,286 00	1,009,021 00	964,567 00	860,417 00
Dividends unpaid	1,291,055 63	2,259,129 91	1,242,474 81	3,516,276 99	6,088,845 01
Individual deposits	595,350,334 90	649,286,298 95	622,863,154 44	669,068,995 88	682,846,607 45
United States deposits	7,276,959 87	7,994,422 27	7,322,830 85	7,302,153 58	7,492,307 78
Dep'ts U. S. dis. officers	5,034,624 46	3,297,689 24	3,238,639 20	3,927,828 27	3,579,722 90
Due to national banks	138,435,388 39	135,640,418 24	143,033,822 25	125,102,049 93	129,188,671 42
Due to State banks	48,112,223 40	48,683,924 34	50,227,426 18	50,718,007 87	51,629,602 36
Notes re-discounted	3,448,828 92	4,581,420 38	4,436,256 22	4,197,372 25	6,365,652 97
Bills payable	4,275,002 51	4,772,662 59	4,352,560 57	4,950,727 51	5,398,900 83
Total	1,808,500,529 16	1,867,802,796 28	1,851,840,913 64	1,877,180,942 44	1,902,409,638 46

Aggregate resources and liabilities of the National

1875.

Resources.	MARCH 1.	MAY 1.	JUNE 30.	OCTOBER 1.	DECEMBER 17.
	2,029 banks.	2,046 banks.	2,076 banks.	2,088 banks.	2,086 banks.
Loans and discounts	$956, 485, 939 35	$971, 835, 298 74	$972, 926, 532 14	$984, 691, 434 40	$962, 571, 807 70
Bonds for circulation	380, 682, 650 00	378, 026, 900 00	375, 127, 900 00	370, 321, 700 00	363, 618, 100 00
Bonds for deposits	14, 492, 200 00	14, 372, 200 00	14, 147, 200 00	14, 097, 200 00	13, 981, 500 00
U. S. bonds on hand	18, 062, 150 00	14, 297, 650 00	12, 753, 000 00	13, 989, 950 00	16, 009, 550 00
Other stocks and b'ds.	28, 268, 841 69	29, 102, 197 10	32, 010, 316 18	33, 505, 045 15	31, 657, 960 52
Due from res've ag'ts.	89, 991, 175 34	80, 620, 878 75	89, 788, 903 73	85, 701, 259 82	81, 462, 682 27
Due from nat'l banks	44, 720, 394 11	46, 039, 597 57	48, 513, 388 86	47, 028, 769 18	44, 831, 891 48
Due from State banks	12, 724, 243 97	12, 094, 086 39	11, 625, 647 15	11, 963, 768 90	11, 895, 551 08
Real estate, &c	39, 430, 952 12	40, 312, 285 99	40, 969, 020 49	42, 366, 647 65	41, 583, 311 94
Current expenses	7, 790, 581 86	7, 706, 700 42	4, 992, 044 34	7, 841, 213 05	9, 218, 455 47
Premiums paid	9, 006, 880 92	8, 434, 453 14	8, 742, 393 83	8, 670, 091 18	9, 442, 801 54
Cash items	11, 734, 762 42	13, 122, 145 88	12, 433, 100 43	12, 758, 872 03	11, 238, 720 72
Clearing-house exch'gs	81, 127, 796 39	116, 970, 819 05	88, 924, 025 93	75, 142, 863 45	67, 886, 967 04
Bills of other banks	18, 909, 397 00	19, 504, 640 00	24, 261, 961 00	18, 528, 837 00	17, 166, 190 00
Fractional currency	3, 008, 592 12	2, 702, 326 44	2, 620, 504 26	2, 595, 631 78	2, 901, 023 10
Specie	16, 667, 106 17	10, 620, 361 64	18, 959, 582 30	8, 050, 329 73	17, 070, 905 90
Legal tender notes	78, 508, 170 00	84, 015, 928 00	87, 492, 895 00	76, 458, 734 00	70, 725, 077 00
U. S. cert'fs of deposit	37, 200, 000 00	38, 615, 000 00	47, 310, 000 00	48, 810, 000 00	31, 005, 000 00
Due from U. S. Treas	21, 007, 919 76	21, 454, 422 29	19, 640, 785 52	19, 686, 960 30	19, 202, 256 68
Total	1,869,819,753 22	1,909,847,891 40	1,913,239,201 16	1,882,209,307 62	1,823,469,752 44

1876.

Resources.	MARCH 10.	MAY 12.	JUNE 30.	OCTOBER 2.	DECEMBER 22.
	2,091 banks.	2,089 banks.	2,091 banks.	2,089 banks.	2,082 banks.
Loans and discounts	$950, 205, 555 62	$939, 895, 085 34	$933, 686, 530 45	$931, 304, 714 06	$929, 066, 408 42
Bonds for circulation	354, 547, 750 00	344, 537, 350 00	339, 141, 750 00	337, 170, 400 00	336, 705, 300 00
Bonds for deposits	14, 246, 500 00	14, 128, 000 00	14, 328, 000 00	14, 698, 000 00	14, 757, 000 00
U. S. bonds on hand	25, 910, 650 00	26, 577, 000 00	30, 842, 300 00	33, 142, 150 00	31, 937, 950 00
Other stocks and b'ds.	30, 425, 430 43	30, 905, 195 82	32, 482, 805 75	34, 445, 157 16	31, 565, 914 50
Due from res've ag'ts.	99, 068, 360 35	86, 769, 083 97	87, 989, 900 90	87, 326, 950 48	83, 789, 174 65
Due from nat'l banks	42, 341, 542 67	44, 328, 609 46	47, 417, 029 03	47, 525, 089 98	44, 011, 664 97
Due from State banks	11, 180, 562 15	11, 262, 193 96	10, 989, 507 95	12, 061, 283 08	12, 415, 841 97
Real estate, &c.	41, 937, 617 25	42, 183, 958 78	42, 722, 415 27	43, 121, 942 01	43, 498, 445 49
Current expenses	8, 296, 207 85	6, 820, 573 35	5, 025, 549 38	6, 987, 644 46	9, 818, 422 88
Premiums paid	10, 946, 713 15	10, 414, 347 28	10, 621, 634 03	10, 715, 251 16	10, 811, 300 66
Cash items	9, 517, 868 86	9, 693, 186 37	11, 724, 592 67	12, 043, 139 68	10, 658, 709 26
Clearing-house exch'gs	58, 863, 182 43	56, 806, 632 63	75, 328, 878 84	87, 870, 817 06	68, 027, 016 40
Bills of other banks	18, 536, 502 00	20, 347, 964 00	20, 398, 422 00	15, 910, 315 00	17, 521, 663 00
Fractional currency	3, 215, 594 30	2, 771, 886 26	1, 987, 897 44	1, 417, 203 66	1, 146, 741 94
Specie	29, 077, 345 85	21, 714, 594 36	25, 218, 469 92	21, 360, 767 42	32, 999, 647 89
Legal tender notes	76, 768, 446 00	79, 858, 661 00	90, 836, 876 00	84, 250, 847 00	66, 221, 400 00
U. S. cert'fs of deposit	30, 805, 000 00	27, 380, 000 00	27, 955, 000 00	29, 170, 000 00	26, 095, 000 00
Due from U. S. Treas.	18, 479, 112 79	16, 911, 680 20	17, 063, 407 65	16, 743, 695 40	16, 359, 491 73
Total	1,834,369,941 70	1,793,306,002 78	1,825,760,967 28	1,827,265,367 61	1,787,407,093 76

1877.

Resources.	JANUARY 20.	APRIL 14.	JUNE 22.	OCTOBER 1.
	2,083 banks.	2,073 banks.	2,078 banks.	2,080 banks.
Loans and discounts	$920, 561, 018 65	$911, 946, 833 88	$901, 731, 416 03	$891, 920, 593 54
Bonds for circulation	337, 590, 700 00	339, 658, 100 00	337, 754, 100 00	336, 810, 950 00
Bonds for deposit	14, 782, 000 00	15, 084, 000 00	14, 971, 000 00	14, 903, 000 00
U. S. bonds on hand	31, 988, 650 00	32, 964, 250 00	32, 344, 050 00	30, 088, 700 00
Other stocks and bonds	31, 819, 930 20	32, 554, 594 44	35, 653, 755 29	34, 435, 995 21
Due from reserve agents	88, 698, 308 85	84, 942, 718 41	82, 132, 099 96	73, 284, 133 12
Due from national banks	44, 844, 616 88	42, 027, 778 81	44, 567, 303 63	45, 217, 246 82
Due from State banks	13, 680, 990 81	11, 911, 437 36	11, 246, 349 79	11, 415, 761 60
Real estate, &c	43 704, 335 47	44, 736, 549 09	44, 818, 722 07	45, 229, 983 25
Current expenses	4, 131, 516 48	7, 842, 296 86	7, 910, 864 84	6, 915, 792 50
Premiums paid	10, 991, 714 50	10, 494, 505 12	10, 320, 674 34	9, 219, 174 62
Cash items	10, 295, 404 19	10, 410, 623 87	10, 099, 988 46	11, 674, 587 50
Clearing-house exchanges	81, 117, 889 04	85, 159 422 74	57, 861, 481 13	74, 525, 215 89
Bills of other banks	18, 418, 727 00	17, 942, 693 00	20, 182, 948 00	15, 531, 467 00
Fractional currency	1, 238, 228 08	1, 114, 820 09	1, 055, 123 61	900, 805 47
Specie	49, 709, 267 55	27, 070, 037 78	21, 335, 996 06	22, 658, 820 31
Legal tender notes	72, 689, 710 00	72, 351, 573 00	78, 004, 386 00	66, 920, 684 00
U. S. certificates of deposit	25, 470, 000 00	32, 100, 000 00	44, 430, 000 00	33, 410, 000 00
Due from U. S. Treasurer	16, 441, 509 98	16, 291, 040 84	17, 932, 574 60	16, 021, 753 01
Total	1, 818, 174, 517 68	1, 796, 603, 275 29	1, 774, 352, 832 81	1, 741, 034, 663 84

Banks from October, 1863, *to October*, 1877—Continued.

1875.

Liabilities.	MARCH 1.	MAY 1.	JUNE 30.	OCTOBER 1.	DECEMBER 17.
	2,029 banks.	2,046 banks.	2,076 banks.	2,088 banks.	2,086 banks.
Capital stock	$496, 272, 901 00	$498, 717, 143 00	$501, 568, 563 50	$504, 829, 769 00	$505, 485, 865 00
Surplus fund	131, 249, 079 47	131, 604, 608 66	133, 169, 094 79	134, 356, 076 41	133, 085, 422 30
Undivided profits	51, 650, 243 62	55, 907, 619 95	52, 160, 104 68	52, 964, 953 50	59, 204, 957 81
Nat'l bank circulation	324, 525, 349 00	323, 321, 230 00	318, 148, 406 00	318, 350, 379 00	314, 979, 451 00
State bank circulation	824, 876 00	815, 229 00	786, 844 00	772, 348 00	752, 722 00
Dividends unpaid	1, 601, 255 48	2, 501, 742 39	6, 105, 519 34	4, 003, 534 90	1, 353, 396 80
Individual deposits	647, 735, 879 69	695, 347, 677 70	686, 478, 630 48	664, 579, 619 3	618, 517, 245 74
United States deposits	7, 971, 932 75	6, 797, 972 00	6, 714, 328 70	6, 507, 531 59	6, 652, 556 67
Dep'ts U. S. dis. officers	5, 330, 414 16	2, 766, 387 41	3, 459, 061 80	4, 271, 195 19	4, 232, 550 87
Due to national banks	137, 735, 121 44	127, 280, 034 02	138, 914, 828 39	129, 810, 681 60	119, 843, 665 44
Due to State banks	55, 294, 663 84	53, 037, 582 89	55, 714, 055 18	49, 918, 530 95	47, 048, 174 56
Notes re-discounted	4, 841, 600 20	5, 671, 031 44	4, 261, 464 45	5, 254, 453 66	5, 257, 160 61
Bills payable	4, 786, 436 57	6, 079, 632 94	5, 758, 299 85	6, 590, 234 43	7, 056, 583 64
Total	1,869,819,753 22	1,909,847,891 40	1,913,239,201 16	1,882,209,307 62	1, 823, 469, 752 44

1876.

Liabilities.	MARCH 10.	MAY 12.	JUNE 30.	OCTOBER 2.	DECEMBER 22.
	2,091 banks.	2,089 banks.	2,091 banks.	2,089 banks.	2,082 banks.
Capital stock	$504, 818, 666 00	$500, 982, 006 00	$500, 393, 796 00	$499, 802, 232 00	$497, 482, 016 00
Surplus fund	133, 091, 739 50	131, 795, 199 94	131, 897, 197 21	132, 202, 282 00	131, 390, 664 67
Undivided profits	51, 177, 031 26	49, 039, 278 75	46, 609, 341 51	46, 445, 215 59	52, 327, 715 08
Nat'l bank circulation	307, 476, 155 00	300, 252, 085 00	294, 444, 678 00	291, 544, 020 00	292, 011, 575 00
State bank circulation	714, 539 00	667, 060 00	658, 938 00	628, 847 00	608, 548 00
Dividends unpaid	1, 405, 829 06	2, 325, 523 51	6, 116, 679 30	3, 848, 705 64	1, 286, 540 28
Individual deposits	620, 674, 211 05	612, 355, 096 59	641, 432, 886 08	651, 385, 210 19	619, 350, 223 06
United States deposits	6, 606, 394 90	8, 493, 878 18	7, 667, 722 97	7, 256, 801 42	6, 727, 155 14
Dep'ts U. S. dis. officers	4, 313, 915 45	2, 505, 273 30	3, 392, 939 48	3, 746, 781 58	4, 749, 615 39
Due to national banks	139, 407, 880 06	127, 880, 045 04	131, 702, 164 87	131, 535, 969 04	122, 351, 818 09
Due to State banks	54, 002, 131 54	46, 706, 969 52	51, 403, 995 59	48, 250, 111 63	48, 685, 392 14
Notes re-discounted	4, 631, 882 57	4, 653, 460 08	3, 867, 622 24	4, 464, 407 31	4, 553, 158 76
Bills payable	6, 049, 566 31	5, 650, 126 87	6, 173, 006 03	6, 154, 784 21	5, 882, 672 15
Total	1,834,369,941 70	1,793,306,002 78	1,825,760,967 28	1,827,265,367 61	1, 787, 407, 093 76

1877.

Liabilities.	JANUARY 20.	APRIL 14.	JUNE 22.	OCTOBER 1.
	2,083 banks.	2,073 banks.	2,078 banks.	2,080 banks.
Capital stock	$493, 634, 611 00	$489, 684, 645 00	$481, 044, 771 00	$479, 467, 771 00
Surplus fund	130, 224, 169 02	127, 793, 320 52	124, 714, 072 93	122, 776, 121 24
Undivided profits	37, 456, 530 32	45, 609, 418 27	50, 508, 351 70	44, 572, 678 72
National bank circulation	292, 851, 351 00	294, 710, 313 00	290, 002, 057 00	291, 874, 236 00
State bank circulation	581, 242 00	535, 963 00	521, 611 00	481, 738 00
Dividends unpaid	2, 448, 909 70	1, 853, 974 79	1, 398, 101 52	3, 623, 703 43
Individual deposits	659, 891, 969 76	641, 772, 528 08	636, 267, 529 20	616, 403, 987 12
United States deposits	7, 234, 696 96	7. 584. 267 72	7, 187, 431 67	7, 972, 714 75
Deposits U. S. disbursing officers	3, 108, 316 55	3, 076, 878 70	3, 710, 167 20	2, 376, 983 02
Due to national banks	130, 293, 566 36	125, 422, 444 43	121, 443, 601 23	115, 028, 954 38
Due to State banks	49, 965, 770 27	48, 604, 820 09	48, 352, 583 90	46, 577, 439 88
Notes re-discounted	4, 000, 063 82	3, 985, 459 75	2, 953, 128 58	3, 791, 219 47
Bills payable	6, 483, 320 92	5, 969, 241 94	6, 249, 426 88	6, 137, 116 83
Total	1, 818, 174, 517 68	1, 796, 603, 275 29	1, 774, 352, 833 81	1, 741, 084, 663 84

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
OFFICE DIRECTOR OF THE MINT,
November 13, 1877.

SIR: In compliance with section 345, Title VII, Revised Statutes United States, I have the honor to submit the following report of the operations of the mints and assay-offices for the fiscal year ended June 30, 1877.

The amounts of gold and silver deposits and purchases, coins struck, and bars manufactured, were as follows:

DEPOSITS AND PURCHASES.

Gold deposits	$60,382,502 76
Silver deposits and purchases	37,429,329 93
Total amount received and operated upon	97,811,832 69

Deducting redeposits—bars made and issued by one institution and deposited at another—the deposits were:

Gold	$48,787,778 71
Silver	31,745,285 71
Total	80,533,064 42

COINAGE.

	Pieces.	Value.
Gold	2,222,292	$44,078,199
Silver, (trade-dollars)	9,162,900	9,162,900
Silver, (fractional coin)	70,387,300	19,387,035
Minor coin	4,196,500	62,165
	85,968,992	72,690,299

BARS.

Fine gold	$4,109,837 94	
Unparted gold	3,053,653 15	
		$7,163,491 09
Fine silver	8,886,201 34	
Standard	113,978 32	
Sterling	53,359 88	
Unparted silver	512,438 46	
		9,565,978 00
		16,729,469 09

The distribution of the gold and silver bullion deposited and purchased, including redeposits, was as follows:

	Gold deposits.	Silver deposits and purchases.	Total.
Mint at Philadelphia	$9, 555, 402 60	$10, 953, 943 80	$20, 509, 346 40
Mint at San Francisco	36, 424, 088 73	15, 071, 633 22	51, 495, 721 95
Mint at Carson	1, 738, 298 28	3, 653, 630 89	5, 391, 929 17
Mint at Denver	565, 288 28	11, 218 50	576, 506 78
Mint at New Orleans*	5, 076 56	16, 280 18	21, 356 74
Assay-office at New York	11, 863, 146 21	7, 660, 268 14	19, 523, 414 35
Assay-office at Boise	80, 040 54	170 95	80, 211 49
Assay-office at Helena†	140, 800 23	62, 163 11	202, 963 34
Assay-office at Charlotte	10, 361 33	21 14	10, 382 47
Total	60, 382, 502 76	37, 429, 329 93	97, 811, 832 69

* Opened as an assay-office October 23, 1876. † Commenced operations January 15, 1877.

The coinage at the different mints during the fiscal year was as follows:

Description.	Pieces.	Value.
Mint at Philadelphia:		
Gold coinage	494, 020	$9, 803, 564 00
Silver coinage, (trade-dollars)	899, 900	899, 900 00
Silver coinage, (fractional coin)	35, 245, 300	10, 545, 035 00
Minor coinage	4, 196, 500	62, 165 00
Total	40, 835, 720	21, 310, 664 00
Mint at San Francisco:		
Gold coinage	1, 637, 000	32, 552, 500 00
Silver coinage, (trade-dollars)	8, 042, 000	8, 042, 000 00
Silver coinage, (fractional coin)	18, 850, 000	5, 507, 000 00
Total	28, 529, 000	46, 101, 500 00
Mint at Carson:		
Gold coinage	91, 272	1, 722, 135 00
Silver coinage, (trade-dollars)	221, 000	221, 000 00
Silver coinage, (fractional coin)	16, 292, 000	3, 335, 000 00
Total	16, 604, 272	5, 278, 135 00
Total coinage	85, 968, 992	72, 690, 299 00

The bars made and issued at the mints and assay-offices were as follows:

	Gold.		Silver.				Total.
	Fine.	Unparted.	Fine.	Standard.	Sterling.	Unparted.	
Mint at Philadelphia	$64, 265 85		$74, 441 96	$11, 957 13			$150, 664 94
Mint at San Francisco	72, 705 13	$2, 249, 668 50	387, 885 92			$426, 917 06	3, 137, 176 61
Mint at Carson			659, 609 28				659, 609 28
Mint at Denver		567, 703 99				6, 886 02	574, 592 01
Mint at New Orleans		5, 076 56				16, 280 18	21, 356 74
Assay-office at New York	3, 972, 866 96		7, 764, 264 18	102, 021 19	$53, 359 88		11, 892, 512 21
Assay-office at Boise		80, 040 54				170 95	80, 211 49
Assay-office at Helena		140, 800 23				62, 163 11	202, 963 34
Assay-office at Charlotte		10, 361 33				21 14	10, 382 47
Total	4, 109, 837 94	3, 053, 653 15	8, 886, 201 34	113, 978 32	53, 359 88	512, 438 46	16, 729, 469 09

Compared with the previous year, there was an increase of $2,902,232.26 in the amount of gold operated upon; $8,913,627.14 in the amount of silver operated upon; $5,899,236.50 in gold coinage; $3,030,850 in trade-dollar, and $6,392,582.50 in fractional-silver coinage.

When it is considered that a given value of silver in our fractional coins is nearly fifteen times the weight of the same value in gold coins, and in trade-dollars more than sixteen times the weight of gold, and that the silver coins comprised 79,550,200 pieces, amounting to $28,549,935 in nominal value, the magnitude of the work executed at the mints will at once be understood.

The following table exhibits in detail the earnings, gains, and expenditures of the mint establishment during the fiscal year:

Statement of earnings and expenditures of the mints and assay-offices of the United States for the fiscal year ended June 30, 1877.

	Mints.				Assay-offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boise City.	Charlotte, N. C.	New Orleans.	Helena, Mont.	
EARNINGS.										
Coinage charge, (trade-dollars)	$13,607 89	$120,370 23	$3,202 37							$137,180 49
Parting, refining, &c	5,276 79	172,394 32	33,391 35		$99,137 66					310,200 12
Seigniorage on fractional silver coin	1,630,578 28	920,346 81	484,251 11							3,035,176 20
Sweeps and grains from deposit melting-room	1,478 42	2,077 21	1,462 14	$426 15					$211 02	5,654 94
Gain on minor coinage	38,376 01									38,376 01
Profits on medals	6,100 96									6,100 96
Proceeds sale old materials	368 43	4,879 45						$90 44		5,338 32
Assay of ores, &c	163 50			339 00	463 00	$57 00	$7 50	21 00	145 00	1,196 00
Alloy and toughening charge		3,332 87	198 48		3,431 73					6,963 08
Premium on drafts		15 27								15 27
Melting, assaying, and stamping				720 63		275 35	97 50	27 06	196 87	1,317 41
Gain by recoinage old silver coin	258 98									258 98
Amount received for striking Venezuelan coins	1,840 00									1,840 00
Total	1,698,049 26	1,223,416 16	522,505 45	1,485 78	103,032 37	332 35	105 00	138 50	552 89	3,549,617 78
EXPENDITURES.										
Salaries	35,762 33	24,893 23	23,423 80	8,255 98	33,236 31	2,366 87	1,104 50	3,834 18	4,001 36	136,878 56
Wages of workmen	302,899 34	274,959 65	80,214 39	9,999 40	29,200 05			2,999 60	1,306 97	701,579 40
Contingent expenses	81,668 28	74,999 92	34,998 03	2,965 84	13,889 83	564 04	500 00	4,999 28	4,607 36	219,192 58
Parting and refining expenses	4,349 70	168,371 60	27,198 33		61,861 77					261,781 40
Expenses distributing fractional silver coin	43,214 02	77,296 37	46,646 97							167,157 36
Expenses distributing minor coins	5,003 72									5,003 72
Expenses manufacture fractional silver coin	21,480 36	131,910 53	36,999 40							190,390 29
Wastage of operative officers	13,111 22	15,094 12	8,936 65							37,141 99
Loss on sale of sweeps	10,393 72	9,188 75	2,602 37		11,613 48					33,798 32
Total	517,882 69	776,714 17	261,019 94	21,221 22	149,801 44	2,930 91	1,604 50	11,833 06	9,915 69	1,752,923 62

COINAGE EXECUTED FOR THE GOVERNMENT OF VENEZUELA.

Early in the last fiscal year the following coins, composed of an alloy of copper, nickel, and zinc, were struck at the mint in Philadelphia for the Government of Venezuela, viz:

10,000,000 pieces of "un centavo," of the nominal value of $100,000.

2,000,000 pieces of "dos y medio centavos," of the nominal value of $50,000.

The planchets for these coins were prepared by private enterprise at the expense of the agent of the above-named government, and the coins were simply stamped at the mint, the expense of which operation was paid to the mint, and afterward into the Treasury of the United States. The stamping of these pieces did not in any way interfere with the regular coinage operations.

ASSAY OF FOREIGN COINS.

During the year various gold and silver foreign coins have been assayed at the mints of Philadelphia and San Francisco and assay-office at New York. The results furnished exhibit the actual weight and fineness of the several coins, as determined by our trials, and not the standard weight and fineness prescribed by the laws of the respective countries.

Samples of the annual pyx coins of the imperial mint at Osaka were assayed at the mint in Philadelphia by request of the Japanese minister, and the results confirmed the assays made at the Japan mint, and also showed the closeness to which the coins of that empire conform to the legal standard for fineness.

INTRODUCTION OF AUTOMATIC WEIGHING-MACHINES.

Gold coins and trade-dollars are the only pieces singly adjusted and weighed by hand, dependence being placed upon the draw-bench to insure a uniformity in the thickness of the rolled strips from which the blanks for the fractional coins are cut.

The legal deviation from standard weight on these fractional coins is three times as great as that on the gold coin, the evident intention of the law being that the adjustment should be made by machinery, and the delay and expense attending adjustment of single pieces by hand avoided. Experience has demonstrated that this method cannot always be relied upon to secure a uniform adjustment of these pieces within the limit of deviation allowed by law. At the first session of the Forty-fourth Congress an appropriation was made for procuring automatic weighing and assorting machines, and two were accordingly ordered from Seyss & Co., Atzgersdorf, near Vienna, for the use of the mint at Philadelphia, and one manufactured by Napier & Son, of London, for the mint at San Francisco. The machines imported from Austria have been in constant use and with very satisfactory results. They have been employed mainly on the half dollar planchets, and their combined capacity is about one hundred and sixty blanks per minute. Those outside of the legal tolerance are invariably detected and automatically separated from the others.

Owing to delay in the receipt of the Napier machine, it has only lately been erected at the mint at San Francisco, and has been partially tested upon the small gold coins. The rate of adjustment is about 40 blanks per minute, but the results are equally as satisfactory as those from the Seyss machine.

The use of these machines has demonstrated the fact that without the employment of some such safeguard, a small percentage of fractional coins, slightly beyond the legal tolerance for weight, may escape observation and pass into circulation.

An appropriation should be procured to supply the mints with a sufficient number of these machines to test all the blanks for fractional coins.

DENVER MINT.

The building occupied as an assay-office in Denver, Colo., was orignally purchased from private parties and enlarged by the government. From settling of the foundations it has become dilapidated to an extent rendering it unsafe and unsuitable to occupy much longer for melting and assaying purposes. The propriety of procuring an appropriation sufficient to construct a new assay-office at Denver, after the plan of the one recently constructed at Helena, Mont., is presented for your consideration.

ASSAY-OFFICE AT HELENA AND MINT AT NEW ORLEANS.

Soon after the close of the fiscal year ended June 30, 1876, the building erected for an assay-office at Helena, Mont., was completed, and it was formally opened for the reception of deposits for melt and assay October 23, 1876, since when the amount of business transacted has steadily been on the increase.

An appropriation having been made for the purpose of reopening the mint at New Orleans as an assay-office, the necessary repairs and preparations were made and operations commenced January 15, 1877. The number and amount of deposits received have been inconsiderable, being principally confined to old plate and jewelry.

The square of ground upon which the mint building was erected was, by a resolution of the city council of New Orleans, approved May 11, 1835, ceded to the United States for the "express and only purpose of erecting thereon a branch of the Mint of the United States, together with the necessary appendages;" and that "should it hereafter be deemed necessary by the Government of the United States to remove the mint contemplated to be established, as aforesaid, or to cease to occupy it for such purposes, then the said act to be null and void."

Measures have been taken having for their object the reversion of this square of ground to the city of New Orleans, and it is understood have been held in abeyance only by a prospect of the mint being reopened as a coinage mint. In the event of a silver dollar being authorized by Congress to be coined, and additional coining facilities be required, the facts in connection with this subject should be considered.

WITHDRAWAL OF CERTAIN THREE-CENT SILVER COINS FROM CIRCULATION RECOMMENDED.

There are in circulation some of the three-cent silver pieces coined prior to March 3, 1853, which are on y seven hundred and fifty thousandths fine. These coins were issued under the provisions of the act of March 3, 1851, for postal-currency purposes, and which fixed their fineness as above stated. The standard for this denomination was increased to nine hundred thousandths fine by the act of March 3, 1853. The standard for the gold and silver coins being nine hundred thousandths, those of the fineness of seven hundred and fifty thousandths

should be called in, especially as they are much worn. The propriety of procuring legislation for the withdrawal of these coins from circulation is submitted for your consideration.

SILVER PURCHASES.

The purchases of silver bullion for the fractional coinage from January, 1875 to June 30, 1877, amounted to 25,619,212.23 fine ounces, at a cost of $30,456,599.35, or an average cost per ounce fine of $118\frac{8}{10}$ cents. The average London rate during that period was 54.77083 pence per ounce, British standard, equivalent to $1.20,06 per ounce fine.

From July 1 to October 31, 1877, the government purchased 3,088,-422.34 fine ounces, at a cost of $3,662,373.91, or an average cost per ounce fine of $118\frac{5}{10}$ cents. The average London rate during that period was $54\frac{3}{8}$ pence, or $119\frac{2}{10}$ cents per ounce fine.

The total purchases of silver bullion made by the government from January, 1875, to October 31, 1877, inclusive, were 28,707,634.57 fine ounces, at a total cost of $34,118,973.26, or an average cost of $118\frac{8}{10}$ cents per ounce fine. During that period the London rate averaged 54.7656 pence, or $1.20,05 per ounce fine. The purchases were therefore obtained by the government at $1\frac{2}{10}$ cents lower than the equivalent of the average London rate.

The total bullion purchased, 28,707,634.57 fine, or 31,897,371.73 standard ounces, costing $34,118,973.26, will produce, at the coining rate of $1,24.4168 per standard ounce, fractional silver coins to the amount of $39,685,688, and give a seigniorage or gain of $5,566,714.74.

In procuring this silver, the rule as to price has always been to purchase as much below the equivalent of the London rate as possible, and not above it if it could be avoided.

The largest purchases have been made either after a heavy decline in price or on a declining market. After our heavy purchases in July, 1876, at the equivalents of 47, $47\frac{1}{2}$, and 48 pence, the price advanced within thirty days to $53\frac{3}{4}$ pence; and again in October and November of the same year, when large purchases were made at about $53\frac{1}{2}$, $53\frac{3}{4}$, and $54\frac{1}{8}$ pence, the price soon after rapidly advanced, reaching by December 14, $58\frac{1}{2}$ pence. In only a single instance did the price decline after a considerable purchase. That was toward the close of February, 1877, when purchases were made at about 56 pence. The price afterward gradually declined to $53\frac{1}{2}$ pence. Purchases were continued as the market declined and an average price of about 54 pence secured. The decline in this instance was caused by free sales by the German Government and a simultaneous intermission of the demand for export to China and the Indies, and of which we had no information. It should be noted that for some time in the autumn of the year 1876 the demand at San Francisco for export to China was so great as to carry the price of silver in that city nearly two cents an ounce above the equivalent of the London rate, and rendered necessary a resort indirectly to the London market for a moderate supply to meet our coinage requirements.

An examination made by the Treasury commission in San Francisco in relation to the purchases of silver for the fractional coinage brought out some valuable information in relation to the exports of silver to India and China, the effect upon the price in that city as compared with London and New York, and the cross-exchanges connected therewith. This information is contained in the appendix.

REFINING AND PARTING OF BULLION.

The act making appropriations for the legislative, executive, and judi-

cial expenses of the government for the year ended June 30, 1877, and for other purposes, contained the following:

"And refining and parting of bullion shall be carried on at the mints in the United States and the assay-office, New York; and it shall be lawful to apply the moneys arising from charges collected from depositors for these operations, pursuant to law, to the defraying in full of the expenses thereof, including labor, materials, and wastage; but no part of moneys otherwise appropriated for the support of the mints and assay-office at New York shall be used to defray the expenses of refining and parting bullion."

This law was re-enacted in the general appropriation act for the fiscal year ending June 30, 1878. Under its provisions the expenses of parting and refining at the different mints and assay-office, New York, have to be defrayed out of the funds arising from the charges made, and deducted from deposits requiring these operations, which charges are required to be fixed from time to time by the Director of the Mint, with the approval of the Secretary of the Treasury, so as to equal, but not exceed, in their judgment, the cost of these operations respectively, including wastage, materials, and labor. The money arising from this source is paid into the Treasury of the United States to the credit of the refining account, and afterward drawn out by requisitions, the same as the regular appropriations, and expended under the laws and regulations governing the mints.

The result of the first year's operations has been to show that the schedule of charges in force at the time the new law took effect have been sufficient to defray the expenses of the several refineries, including necessary repairs. This result has been due, however, in some degree to the government having been able to control, to some extent, the distribution of what is usually termed doré bullion, *i. e.*, silver bullion containing gold in partable quantity, through its purchases, from time to time, for the fractional silver coinage.

Without the necessary supply of this class of bullion there will be difficulty in future in executing this law at the San Francisco and Carson mints, for the reason that gold deposits containing small percentages of silver cannot be parted at the present rate of charges unless doré silver, containing from 5 to 45 per cent. of gold, be added, sufficient to give a mixture suitable for economical parting. Without this the charge for parting gold bullion would have to be increased, which would practically exclude it from the mint.

The experience of the last few months shows that when there is but a limited demand for trade-dollars for export, and the government is not buying doré bullion, very small quantities of the latter are deposited at the mints; meanwhile, it becomes necessary to either reduce the working force employed in the refineries or suspend the pay of the workmen. Should this continue for any length of time, it may be difficult to retain skilled workmen.

The practicability of executing the law in future will depend very much upon the character of the legislation which may be enacted in relation to silver coinage.

EARNINGS, EXPENSES, AND OPERATIONS OF THE MINTS, FROM JULY, 1849, TO JUNE 30, 1877.

For comparison as to the cost of coinage in different years and for other useful purposes in connection with the various operations and processes employed in the coinage, statements have been prepared

under my instructions by Mr. M. V. Davis, of this office, exhibiting in detail and under appropriate heads the cost, including wastage and loss on sale of sweeps, of conducting the mint at Philadelphia, from July 1, 1849, the year in which gold deposits of any magnitude from the then newly-discovered mines of California commenced to be made, and the mints at San Francisco and Carson, and assay-office, New York, from the date of their organization to the close of the last fiscal year; also statements for the same period, showing the amounts realized from charges, seigniorage, gain on minor coinage, and income from every other source.

These statements are believed to present substantially a correct history of the extensive bullion and coinage operations of the mints in Philadelphia, San Francisco, and Carson, and assay-office, New York, for the periods referred to, compared with which the coinage previously executed was quite insignificant.

The most important features shown by the statistics are—

First. That, placing the earnings and seigniorage against the total expenses, the metallic-money system has been nearly self-sustaining.

Second. That the total wastage incurred has been only 16 per centum of the legal allowance.

Third. A marked reduction in the cost of coinage under the coinage act of 1873 as compared with several preceding years.

The total coinage executed at the three coinage mints from the fiscal year ended June 30, 1850, to the fiscal year ended June 30, 1877, has been:

Gold	$861,965,700 50
Silver	113,181,141 50
Minor	11,620,638 81
Total coinage	986,767,480 81
Fine gold bars manufactured, stamped, and issued	32,808,424 33
Fine silver bars manufactured, stamped, and issued	7,030,562 90
Total bars	39,838,987 23
Total expenditures, (including assay-office at New York)	25,177,251 37
Total income	24,754,589 09
Excess of expenditures	422,662 28
Total wastage, included in above expenditures	762,453 00
Loss on sale of sweeps, included in above expenditures	215,526 75

The loss on sale of sweeps is the difference between their assay value, with which the operative officers returning them are credited, and the amount realized from their sale to private smelters, previous to which disposition they are subjected to such processes for the recovery of bullion as are practicable to use in the mints, and in their sale care is taken to insure competition.

IMPROVED DESIGN OF COINAGE.

The interesting report of Mr. Freemantle, deputy master of the royal mint, for the calendar year 1876, calls attention to the fact that designs of modern coins are in almost all respects decidedly inferior to those of coinages in former times, and that in no respect has this inferiority been more apparent than in the manner in which the important question of portraiture has from time to time been treated. There is much force in Mr. Freemantle's remarks upon this subject, and it is proper to add that a close examination of some foreign gold coins of comparatively

recent issue shows the principal device to have been brought out in such high relief as to leave it unprotected by the outer rim which is intended to prevent the devices from coming in contact when piled face to face, as the coins are liable to be when in circulation, and also to prevent the coins from rocking when piled together. These defects cause a greater loss by abrasion than would otherwise be the case.

In this connection it is proper to observe that for nearly a year past devices and new dies for the improvement of our coinage have been in preparation by skilled artists. Specimen coins from some of these dies will at an early day be submitted for your inspection, and should a silver dollar for circulation be authorized by Congress, the designs for the same can be selected from those above referred to, and considerable time saved in commencing its coinage.

All our coins are mechanically well executed, but the devices can no doubt be improved. Such improvement is important, for the reason, that the finer the engraving and finish of the devices and inscriptions are, the more difficult the coins are to counterfeit. No changes in devices will be recommended, however, until specimen coins showing a decided superiority over those now in use shall have been produced, but everything will be in readiness to make any changes which after due deliberation may be decided upon as soon as Congress finally acts upon the various coinage propositions now before it.

The excellent finish of the trade-dollar has attracted attention and been commended in other countries. So far as is known, it has not been successfully counterfeited either in this country or China.

THE TRADE-DOLLAR.

The trade-dollar continues to grow in favor in China, and the demand at San Francisco for the past fiscal year for export to that empire averaged over $687,000 per month, and in some months more than twice that amount was exported.

On account of its superior mintage, it is difficult to counterfeit, and its close conformity to standard fineness and weight gives it some advantages over its principal competitor, the Mexican dollar, which it is likely to supplant to a still greater extent, notwithstanding the prestige the latter has long enjoyed as the successor of the Spanish dollar, and also some favoritism in its behalf by local customs authorities at certain Chinese ports.

On the first of October last there were several hundred thousand Mexican dollars held by bankers in San Francisco. One of these bankers telegraphed to London asking the price at which Mexican dollars could be sold in that city, and received an answer that there was no demand for that coin for export, and it was being used for melting purposes. At the same time the Chinese residents in San Francisco were paying for trade-dollars 2 per cent. above the price of Mexican dollars in London, both coins being very nearly equal in intrinsic value. This shows a decided preference for the trade-dollar.

The testimony of intelligent bankers, thoroughly familiar with the Chinese exchanges, (recently given before the United States Treasury commission in San Francisco,) shows conclusively that the coinage of trade-dollars has been attended with decided advantages both as respects our commercial and mining interests, and there can be no doubt but that it should be continued on a scale equal to the requirements for export to China. It may be added here, that the Japanese Government, desiring to reap the benefits of a coinage manufactured exclusively for

trade purposes, have followed the example of the United States, and are now coining a trade-dollar of the same weight and fineness as our own, with the evident intention of exporting it to China, where it has been made a legal tender at one or two ports. Its general appearance is similar to the "yen," substituting, however, the English inscription "420 trade-dollar 900," instead of "416 one yen 900."

The trade-dollar has of late entered to some extent into domestic circulation, and this for the reason that, from time to time since United States notes have appreciated nearly to par with gold, holders of silver bullion have been able to have the same manufactured into these coins, and exchange them at par for United States notes with a small profit. This fact, on becoming known, was regarded as indicating that the trade-dollar coinage was, for the time being (October last) in excess of the export demand, and led to the issuing of an order by the Secretary of the Treasury to temporarily intermit the receipt of deposits at the mints for these coins.

There are weighty reasons why the trade-dollar should not be coined for domestic circulation, but it is hardly worth while to state them, since the law provides very clearly that they shall be coined only to meet the export demand, and leaves no discretion as to their coinage for any other purpose.

THE PRESENT AVERAGE PRODUCTION OF GOLD AND SILVER FROM THE MINES OF THE UNITED STATES.

I have availed myself of every facility to procure full information in relation to the product of the gold and silver mines of the United States, for the purpose of estimating approximately the present annual yield, with the following results based upon the production for the first six months of the year and the average monthly out-turn since, so far as it was possible to ascertain the same:

State or Territory.	Gold.	Silver.	Total.
California	$15,000,000	$1,000,000	$16,000,000
Nevada	18,000,000	26,000,000	44,000,000
Montana	3,200,000	750,000	3,950,000
Idaho	1,500,000	250,000	1,750,000
Utah	350,000	5,075,000	5,425,000
Colorado	3,000,000	4,500,000	7,500,000
Arizona	300,000	500,000	800,000
New Mexico	175,000	500,000	675,000
Oregon	1,000,000	100,000	1,100,000
Washington	300,000	50,000	350,000
Dakota	2,000,000	.....	2,000,000
Lake Superior	.....	200,000	200,000
Virginia	50,000	.....	50,000
North Carolina	100,000	.....	100,000
Georgia	100,000	.....	100,000
Other sources	25,000	25,000	50,000
Total	45,100,000	38,950,000	84,050,000

It is impossible to state with any degree of accuracy how long this large rate of production will be maintained. A gradual increase may be expected in Montana and Arizona, and there is nothing to indicate a decrease in any bullion-producing State or Territory, except in the State of Nevada, and that depends upon contingencies which to a great extent must be a matter of conjecture only. Several mines in different localities in that State have within the last year or two been opened and are producing considerable bullion, but whether they, and others which in the mean time may be discovered, will yield sufficient

to make up the decrease, which, unless other ore-bodies on the Comstock shall be found, must sooner or later take place, is somewhat doubtful.

The superintendent of the mint at San Francisco has furnished, at my request, a statement, embraced in the appendix, of the yield of about thirty different mines, the bullion from which finds a market in San Francisco.

The yield of bullion from the two mines which embrace the great ore-chimney discovered in 1874 in the Comstock lode has, according to the official statement of the managers, amounted, up to October 31, 1877, to $78,852,918.48, of which $36,736,347.91 was gold. These mines are now producing at the rate of nearly three million dollars per month.

MONEY STATISTICS.

An estimate of the stock of gold and silver coin and bullion in the United States June 30, 1876, based upon the estimate of the previous year, domestic production, and difference between importation and exportation during the fiscal year ended that date, fixed the amount at $181,678,000, of which $30,113,000 were silver.

Taking the above amount as a basis for an estimate of the stock in this country—June 30, 1877, we have:

Amount of gold coin and bullion on hand June 30, 1876		$151,565,000
Add the product of the mines during the past fiscal year, about		44,000,000
Importations		26,245,604
Total		221,810,604
Deduct exportations	$26,590,374	
And probable amount used in the arts and manufactures	2,500,000	
		29,090,374
Leaves a net balance of		192,720,230

as the amount of gold coin and bullion in the country June 30, 1877.

The estimated amount of silver coin and bullion June 30, 1876, was		$30,113,000
Adding the production of the past fiscal year		38,000,000
Importations		14,486,991
Gives		82,599,991
Deduct exportations	$29,464,363	
And probable amount used in the arts and manufactures	3,000,000	
		32,464,363
Leaves a net balance of		50,135,628

as the stock of silver coin and bullion in the country June 30, 1877, of a total of gold and silver of $242,855,858, and an increase for the year of $61,177,858.

During the quarter of the current fiscal year ended September 30, 1877, the addition to the amount of gold coin and bullion is estimated at	$14,738,865
Silver coin and bullion	3,357,028
Total	18,095,893
Adding these items to the amounts estimated to have been in the country June 30, 1877, gives as the total amount of gold coin and bullion October 31, 1877	$207,459,095
Total silver coin and bullion October 31, 1877	53,492,656
Total coin and bullion	260,951,751

An estimate of the amount of coin in the country is always a matter of uncertainty. One of the obstacles in the way is the impossibility of determining with any degree of accuracy the amount of gold and silver consumed in arts and manufactures, especially as both coin and bars are used for that purpose. It is also quite as difficult to ascertain the amount of coin in private hands.

At the time the issue of silver coins in redemption of fractional currency commenced it was supposed that the amount of silver coins in this country was very inconsiderable, but as soon as it became apparent that the new issue would remain permanently in circulation silver coins of the old standard made their appearance after being hoarded for many years. This circumstance tends to show that the amount of coins in private hands is larger than is generally estimated. I think it is not far out of the way to state the amount of gold coin and bullion now in this country at about $185,000,000, and silver coin and bullion at about $50,000,000.

CHANGES IN THE RELATIVE VALUE OF GOLD AND SILVER.

In my reports for the fiscal years 1872, 1873, and 1874, the causes operating to produce an important change in the relative value of gold and silver were fully stated and discussed. Chief among them was the change from the silver to the gold standard by the German Empire, the limitation placed upon the coinage of legal-tender silver money by the countries of the double standard, diminished demand for export to the Indies, and increased production of silver from the mines of the United States. Attention was also called to the opportunity which the change in relative value would afford for substituting on advantageous terms, and in advance of specie resumption, fractional silver coins for the fractional notes then in circulation, and the practicability of such a measure demonstrated.

The substitution has since been substantially accomplished on terms not only as favorable as were expected, but more so than could be probably done hereafter.

Since the change in the relative value of the metals occurred and assumed a somewhat stable character, the causes which produced the same have been the subject of careful, intelligent, and exhaustive examination and report by two commissions—one in Great Britain, appointed by Parliament, and the other in the United States, constituted by an act of Congress. Both of these commissions substantially agreed in assigning the change in the German money system and limitation placed on the legal-tender silver coinage in France and some other countries of the double standard as the principal causes of the change in relative value referred to. The British commission regarded the change as due to depreciation of silver, while the majority report of the American commission appears to hold that the change is due as much to an appreciation of gold as it is to a depreciation of silver, as the following extract will show:

Changes in the relative value of the two metals are entirely different from changes in their absolute value, or, in other words, their value as compared with all other things. Thus, one metal may have fallen greatly, as compared with the other, and at the same time not only may not have lost, but may even have increased in purchasing power. In describing a divergence in the relative value of the metals, without reference to the purchasing power of either, it is as correct to say that one has risen in value as to say that the other has fallen. In fact, looking only to the relation of the metals, both things have occurred; one has fallen and one has risen, each relatively to the other to the full extent of the divergence. In order to ascertain whether silver has fallen or gold risen since 1873, not relatively to each other but relatively to all

other things, a comparison must be made betweeen general prices in gold and silver respectively, then and now. Such a comparison would show that the purchasing power of gold has increased since then in all countries, and that the purchasing power of silver has decreased in none.

The concluding paragraph is an expression of opinion that the purchasing power of gold has increased since 1873 in all countries, and that the purchasing power of silver has decreased in none, and not a fact, ascertained and established according to the rule that the commission lays down for the correct determination of the question. To determine with any degree of accuracy such a question according to the rule prescribed by the commission has always been one of the most difficult within the range of political economy, and much more so in recent years, on account of changes in money systems of unusual importance, which largely influence the supply and demand in respect to the precious metals for coinage. The operation that, according to the concurrent testimony of all intelligent investigators, has had more effect in producing the change in relative value of the precious metals than all others, has been the gradual converting of the silver coins of Germany into commercial bullion bars, and the transfer of these bars principally to the oriental nations, and replacing the silver coins thus withdrawn by gold drawn from other countries and from the annual production of the mines of the world.

A circumstance which would appear to prove beyond reasonable doubt that the change in relative value of gold and silver is due chiefly to a depreciation or fall in the value of silver, is that within the last twenty-two months the export of silver to the eastern nations from London and San Francisco has amounted to about $143,500,000, and that under this unprecedented demand, including the consumption during the same period of about $28,300,000 for the fractional currency in the United States, making together over $171,800,000,* the average price of that metal has not risen above 54 pence against $60\frac{5}{16}$ pence, the average of 1872.

If silver had not really depreciated, this demand, which probably exceeded the entire gold coinage of the world for the same period, would have carried the price to or above the point at which it ruled before the German money system was changed. In the face of these facts, the assumption that gold has appreciated in value does not appear to be well founded.

If it be answered that the known ability of Germany to freely supply the market with silver has kept down the value of that metal, it only shows the more conclusively that silver has depreciated, and that the chief cause of the depreciation has been, as before stated, the change in the German money system.

The extraordinary demand for silver for export to eastern nations, referred to above, which commenced in August, 1876, and continued with but slight intermission until November of this year, has generally

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* Exports during calendar year 1876:

From Southampton	$45,846,240
From San Francisco	9,597,906
Exports during ten months, October 31, 1877:	
From Southampton	66,726,604
From Venice	1,500,829
From Marseilles	3,541,765
From San Francisco	16,326,950
Consumption in the United States for fractional coinage	28,317,662
Total consumption in twenty-two months, exclusive of European coinages and amounts used in arts and manufactures in America and Europe	171,857,956

been considered as having been caused by the famine prevailing in certain districts in India, which had to be supplied with food procured from Siam and paid for with silver, but the depreciation of silver, which reached the lowest point on record in July, 1876, has been a more potent cause.

That metal being the sole money standard of the great populations of Asia, and having depreciated in value, an addition to the stock ordinarily performing the functions of money, corresponding with the percentage of depreciation, has been necessary, and this in accordance with a general law governing depreciated money, which requires an increase in volume proportionate to decrease in purchasing power. The indications at present are that the Oriental demand has already been met, and if so, the exports of silver to the East may, and probably will, be comparatively light for some years to come. Reliable statistics from 1833 to the present time show that unusually heavy demands for silver, from the East, have rarely continued more than two consecutive years. But however this may prove, it is certain that the Asiatic demand for silver in the future will have an important influence in deranging double standards. If it be light, silver will depreciate further, and become the actual money standard wherever the law has fixed a double or alternate standard, and per contra, if, after the German stock should have been exhausted, such a demand as that of the last twenty-two months should at any time arise, gold would become the actual standard.

A double standard, being subject to important variations from causes of this character, cannot be regarded as having advantages over a single standard.

In connection with this subject it may be stated that in 1864 there was an extraordinary demand for silver for export to India, under which the price rose from about 60¾ pence to 62½ pence, and caused the exportation during that year, from France alone, of about $65,000,000, and that afterward the exports to the East steadily declined, until they fell in 1868 to about $8,000,000, and afterward did not reach as high as $35,000,000 until 1876.

It should here be added that if the United States restore the double standard on the ratio or relative value of 1 to 15.98 and an extraordinary demand for export to India should at some future time arise, the legal-tender silver coins would be drawn upon to meet the same, while the coins of other countries representing silver in the ratio of 1 to 15½, would remain undisturbed, at least until our stock should first be exhausted.

In closing their mints against silver, France, Belgium, and the Netherlands clearly showed a determination not to depart from the gold valuation, nor allow their gold coins to be exported in exchange for silver. The average price of silver for the last few months may be fairly stated at 54 pence per ounce 925 thousandths fine, which makes an ounce of pure gold equal in value to $17\frac{46}{100}$ ounces of pure silver. The ratio or relative valuation in the legal tender coins of the countries last referred to being 1 to 15½, silver must advance $12\frac{7}{10}$ per cent. in gold value to reach the same. The ratio proposed in the United States is 1 to $15\frac{98}{100}$, which would value silver $9\frac{2}{10}$ per cent. above the average market rate, (54 pence.)

If the change in the relative value of gold and silver is in fact due to a fall in the value or purchasing power of silver, as appears to be pretty clearly established, any proposition to make it an unlimited legal tender at its former valuation, or say 8 to 10 per cent. above its present gold value, involves most important considerations in respect to unex-

pired money obligations which cannot be too carefully considered before final action shall be taken.

These facts are presented for your consideration in view of the proposition now pending to re-establish the double standard in this country, the demand for which appears to have arisen chiefly from a belief pretty widely entertained in some sections of this country that gold has within the last few years appreciated in value sufficient to cause injury to debtors, and which does not appear to be sustained by any facts or evidence that have yet been presented.

MONEY STANDARD AND SILVER COINAGE.

In my report for the fiscal year ended June 30, 1876, the metallic-money standard of the United States and various propositions for changing the same were carefully reviewed. The adherence to gold as the standard of value and money of large payments was recommended, and that the free use of silver coin in small payments should be encouraged and provided for; also the furnishing of all trade silver coins that might be required for export. Upon a careful review I can see no sufficient reasons for changing my views upon the subject, except that there should be a silver dollar authorized by law as an auxiliary to the money of large payments, which should be coined and issued exclusively on government account, for the reason that the government as representing the people, and not individuals, should realize the gain, which would arise from its coinage, until the price of silver advances to 59 pence, in consequence of its having a higher nominal or legal-tender value than its value as bullion; also in order to insure the general distribution of the new coin to all parts of the country, and which can only be accomplished by the government paying the expenses of transportation out of the gain or seigniorage.

The importance of this last point will be better understood when it is considered that more than half of our minting capacity is in the States on the Pacific coast, and where but a small amount of silver dollars will be required for circulation. The silver dollars which may be coined at these mints will have to be transported in bulk to the States east of the Rocky Mountains.

The legal tender of the silver dollar, it is suggested, should be limited to an amount sufficient to prevent it from expelling gold from the country.

For the purpose of restricting the issue of silver coins to the requirements of the public for such money, as well as to keep them at par with the full legal-tender money, they should be issued only in exchange for United States notes and gold coin. If such a restriction be placed on the issue, no limitation as to the amount to be coined will be necessary. These coins should also by law be made receivable by the United States for all dues except duties on imports.

With our present minting capacity we could, with a full working force, coin silver-dollar pieces at the rate of $2.000,000 per month, and at the same time manufacture the necessary gold, trade, and fractional silver coinage. The issue of silver dollars for circulation to the amount above stated, ($2,000,000 per month,) would no doubt prove of much benefit to the public, and aid in stimulating the revival of business. It would also serve to steady the value of silver and protect our important silver-mining interests.

Under such a system the required coinage could probably be executed with the present minting capacity, and with but a small increase of appropriations; but if a double standard should be established, addi-

tional vault-room, both for the mints and the Treasury offices, will become necessary and should be promptly provided. A given value in silver coin or bullion would, under the proposed ratio, be nearly sixteen times the weight of the same value in gold, and about twenty-seven times its bulk. The cost of coining a silver dollar will be about the same as that of a twenty, ten, or five dollar gold piece, and the execution of a large silver coinage will involve about four times the expense of a corresponding value in gold coins of different denominations.

Under existing laws, bullion deposited at the assay-office in the city of New York, is paid for there and transferred to the mint at Philadelphia, and the resulting coins returned to the assay-office, the transfer each way being at the expense of the government.

The foregoing suggestions and facts in relation to the coinage of silver are submitted for your consideration in order that, should the coinage for depositors of unlimited legal-tender silver dollars be authorized, the mints, as to appropriations, may be promptly placed in condition to execute the large silver coinage which would beyond doubt devolve upon them.

REGULATIONS FOR THE TRANSACTION OF BUSINESS AT THE MINTS AND ASSAY-OFFICES.

Immediately after entering upon my duties as Director under the coinage act of 1873, my attention was given to the preparation of instructions and regulations, having for their object the careful, skillful, and economical conducting of the various processes and operations appertaining to the coinage, and to insure safety to the government and correct returns to depositors of bullion.

The regulations then in force were adopted with such modifications as were required to make them conform to the new law, and have since been amended from time to time by the addition of such checks as careful observation and experience have shown to be advisable or necessary. Among these amendments is a regulation requiring a more perfect system of receiving, distributing, and accounting for the various articles ordinarily consumed in the mints, and under which each article delivered to any officer is charged and receipted for, and a record kept in such manner as to show at any time the supplies purchased and consumed. At the end of each fiscal year the books are required to be balanced as to each article of supply, an inventory of the number and quantity on hand taken, and, after verification with the books, transmitted to the Director.

It is believed that the regulations are now as complete as they can be made, and with a view to put them in form for ready reference and more convenient use, they will be compiled, and a new edition printed at an early day.

My obligations are due to the clerks of this office, and to the officers, clerks, and workmen of the different mints and assay-offices, for the faithful and intelligent discharge of their respective duties.

Statements containing full information in detail, respecting the coinage and collateral subjects, are presented in the Appendix.

I have the honor to be, very respectfully,

H. R. LINDERMAN,
Director of the Mint.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

Deposits and purchases of bullion at the mints and assay-offices during the fiscal year ended June 30, 1877.

Description.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
GOLD.										
Bars, (redeposits)	$8,637,132 91	$2,249,668 51	.....	.....	.....	$707,922 63	.....	.....	.....	$11,594,724 05
United States bullion	525,026 60	33,735,335 77	$1,738,298 28	$562,429 22	$363 01	6,685,821 98	$80,040 54	$140,800 23	$9,988 30	43,478,103 93
United States coin	74,269 56	99 91	.....	.....	391 96	372,578 25	.....	.....	.....	447,339 68
Jewelers' bars	265,093 46	.....	.....	2,859 06	4,223 79	565,361 91	.....	.....	373 03	837,911 25
Foreign bullion	38,184 76	362,902 16	.....	.....	.....	1,530,076 20	.....	.....	.....	1,931,163 12
Foreign coin	15,695 31	76,082 38	.....	.....	97 80	2,001,385 24	.....	.....	.....	2,093,260 73
Total gold	9,555,402 60	36,424,088 73	1,738,298 28	565,288 28	5,076 56	11,863,146 21	80,040 54	140,800 23	10,361 33	60,382,502 76
SILVER.										
Bars, (redeposits)	4,770,934 17	319,115 13	233,500 00	.....	.....	360,494 92	.....	.....	.....	5,684,044 22
United States bullion	4,123,709 13	13,181,033 12	3,420,130 89	11,218 50	.....	6,311,137 61	170 95	62,163 11	17 53	27,109,580 84
United States coin	8,232 79	1,020,000 00	.....	.....	.....	130 28	.....	.....	.....	1,028,363 07
Jewelers' bars	41,991 11	.....	.....	.....	7,623 39	358,111 95	.....	.....	3 61	407,730 06
Foreign bullion	1,954,026 73	427,200 46	.....	.....	246 59	572,523 48	.....	.....	.....	2,953,997 26
Foreign coin	55,049 87	124,284 51	.....	.....	8,410 20	57,869 90	.....	.....	.....	245,614 48
Total silver	10,953,943 80	15,071,633 22	3,653,630 89	11,218 50	16,280 18	7,660,268 14	170 95	62,163 11	21 14	37,429,329 93
Total amount received and operated upon	20,509,346 40	51,495,721 95	5,391,929 17	576,506 78	21,356 74	19,523,414 35	80,211 49	202,963 34	10,382 47	97,811,832 69
LESS REDEPOSITS.										
Gold	8,637,132 91	2,249,668 51	.....	.....	.....	707,922 63	.....	.....	.....	11,594,724 05
Silver	4,770,934 17	319,115 13	233,500 00	.....	.....	360,494 92	.....	.....	.....	5,684,044 22
Total redeposits	13,408,067 08	2,568,783 64	233,500 00	.....	.....	1,068,417 55	.....	.....	.....	17,278,768 27
Total deposits and purchases	7,101,279 32	48,926,938 31	5,158,429 17	576,506 78	21,356 74	18,454,996 80	80,211 49	202,963 34	10,382 47	80,533,064 42

Coinage executed at the mints of the United States during the fiscal year ended June 30, 1877.

Denomination.	Mint of the United States, Philadelphia.		Mint of the United States, San Francisco.		Mint of the United States, Carson.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.								
Double-eagles	489,700	$9,794,000	1,623,000	$32,460,000	84,385	$1,687,700	2,197,085	$43,941,700
Eagles	120	1,200	5,500	55,000			5,620	56,200
Half-eagles	180	900	6,500	32,500	6,887	34,435	13,567	67,835
Three-dollars	1,488	4,464					1,488	4,464
Quarter-eagles	312	780	2,000	5,000			2,312	5,780
Dollars	2,220	2,220					2,220	2,220
Total gold	494,020	9,803,564	1,637,000	32,552,500	91,272	1,722,135	2,222,292	44,078,199
SILVER.								
Trade-dollars	899,900	899,900	8,042,000	8,042,000	221,000	221,000	9,162,900	9,162,900
Half-dollars	11,298,700	5,649,350	5,650,000	2,825,000	2,544,000	1,272,000	19,492,700	9,746,350
Quarter-dollars	16,668,700	4,167,175	9,080,000	2,270,000	4,588,000	1,147,000	30,336,700	7,584,175
Twenty-cents	7,200	1,440					7,200	1,440
Dimes	7,270,700	727,070	4,120,000	412,000	9,160,000	916,000	20,550,700	2,055,070
Total silver	36,145,200	11,444,935	26,892,000	13,549,000	16,513,000	3,556,000	79,550,200	28,549,935
MINOR.								
Five-cent	505,000	25,250					505,000	25,250
Three-cent								
One-cent	3,691,500	36,915					3,691,500	36,915
Total minor	4,196,500	62,165					4,196,500	62,165
Total coinage	40,835,720	21,310,664	28,529,000	46,101,500	16,604,272	5,278,135	85,968,992	72,690,299

Bars manufactured at the mints and assay-offices during the fiscal year ended June 30, 1877.

Description.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
GOLD.										
Fine bars	$64, 265 85	$72, 705 13	.....	.....	.....	$3, 972, 866 96	.....	.....	.....	$4, 109, 837 94
Unparted bars	.....	2, 249, 668 50	.....	$567, 705 99	$5, 076 56	.....	$80, 040 54	$140, 800 23	$10, 361 33	3, 053, 653 15
Total gold	64, 265 85	2, 322, 373 63	.....	567, 705 99	5, 076 56	3, 972, 866 96	80, 040 54	140, 800 23	10, 361 33	7, 163, 491 09
SILVER.										
Fine bars	74, 441 96	387, 885 92	$659, 609 28	.....	.....	7, 764, 264 18	.....	.....	.....	8, 886, 201 34
Standard bars	11, 957 13	.....	.....	.....	.....	102, 021 19	.....	.....	.....	113, 978 32
Sterling bars	.....	.....	.....	.....	.....	53, 359 88	.....	.....	.....	53, 359 88
Unparted bars	.....	426, 917 06	.....	6, 886 02	16, 280 18	.....	170 95	62, 163 11	21 14	512, 438 46
Total silver	86, 399 09	814, 802 98	659, 609 28	6, 886 02	16, 280 18	7, 9.9, 645 25	170 95	62, 163 11	21 14	9, 565, 978 00
Total gold and silver	150, 664 94	3, 137, 176 61	659, 609 28	574, 592 01	21, 356 74	11, 892, 512 21	80, 211 49	202, 963 34	10, 382 47	16, 729, 469 09

Gold and silver of domestic production (including United States bullion purchased) deposited at the mints and assay-offices during the fiscal year ended June 30, 1877.

Locality.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
GOLD.										
Alabama	$2,168 93					$302 44				$2,471 37
Alaska		$12,552 90								12,552 90
Arizona	191 25	221,521 28				18,937 67				240,650 20
California	3,068 86	8,943,859 61			$363 01	943,348 03				9,890,639 51
Colorado	57,524 16	1,320 88		$487,953 45		1,880,622 88				2,427,421 37
Dakota	221,016·63	10,029 60		64,087 38		163,321 81				458,455 42
Georgia	45,187 08					27,312 67				72,499 75
Idaho	10,992 94	535,760 21				525,063 36	$72,253 18			1,144,069 69
Kansas	804 01									804 01
Montana	23,945 16	29,626 20		1,078 24		1,995,361 68		$140,800 23		2,190,811 51
Nebraska	719 68					7,424 58				8,144 26
Nevada	247 50	51,911 26	$88,496 99			57,726 09				198,381 84
New Hampshire	65 32									65 32
New Mexico	358 20	1,355 15		4,718 14		69,027 67				75,459 16
North Carolina	69,640 25					1,246 61			$9,139 34	80,026 20
Oregon	7,380 02	678,755 60					5,956 03			692,091 65
South Carolina						258 49			679 12	937 61
Tennessee	117 58					208 69				326 27
Utah		3,266 17				27,300 14				30,566 31
Vermont	113 43									113 43
Virginia	2,066 14					684 62				2,750 76
Washington	503 93	22,933 85								23,437 78
Wyoming	4,413 69	440 73		2,637 39		419,408 74				426,900 55
Refined gold		20,464,997 79								20,464,997 79
Parted from silver	11,081 44		1,464,722 25			548,265 81				2,024,069 50
Contained in silver		2,757,004 54		1,954 62			88 96			2,759,048 12
Other sources	63,420 40				4,713 55				542 87	68,676 82
Total gold	525,026 60	33,735,335 77	1,553,219 24	562,429 22	5,076 56	6,685,821 98	78,298 17	140,800 23	10,361 33	43,296,369 10
SILVER.										
Arizona	145 70	256,669 68				11,241 72				268,057 10
California	8,377 14	140,209 62				1,617 48				150,204 24
Colorado	138,521 21			4,949 00		2,930,303 43				3,073,773 64
Idaho	4,035 45	38,473 27					81 99			42,590 71
Lake Superior	2,702 03					167,833 00				170,535 03
Montana	395 56					467,038 24		62,163 11		529,596 91

Gold and silver of domestic production (including United States bullion purchased) deposited at the mints aud assay-offices, &c.—Continued.

Locality.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
SILVER Continued.										
Nebraska	$7, 818 36									$7, 818 36
Nevada	2, 863, 901 68	$5, 325, 537 96	$3, 257, 690 81			$1, 037, 326 48				12, 484, 456 93
New Mexico	889 61					370, 239 28				371, 128 89
Utah	4, 078 37	65, 003 82				1, 239, 241 45				1, 308, 323 64
Wyoming						5, 037 11				5, 037 11
Refined silver		6, 799, 065 33								6, 799, 065 33
Parted from gold	12, 797 64		1, 879 51			81, 259 42				95, 936 57
Contained in gold		83, 239 99		$6, 269 50			$1, 831 33			91, 340 82
Other sources	1, 279, 646 38	472, 833 45			$16, 280 18				$21 14	1, 768, 781 15
Total silver	4, 323, 309 13	13, 181, 033 12	3, 259, 570 32	11, 218 50	16, 280 18	6, 311, 137 61	1, 913 32	$62, 163 11	21 14	27, 166, 646 43
Total gold and silver	4, 848, 335 73	46, 916, 368 89	4, 812, 789 56	573, 647 72	21, 356 74	12, 996, 959 59	80, 211 49	202, 963 34	10, 382 47	70, 463, 015 53

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
October 10, 1877.

SIR: The following report, which embraces the operation of this office during the fiscal year ending June 30, 1877, is respectfully submitted.

The number of warrants examined, countersigned, entered upon blotters, and posted into ledgers was as follows:

Treasury proper	2,631
Public debt	219
Quarterly salaries	1,159
Diplomatic and consular	3,477
Customs	5,095
Internal revenue	4,883
Judiciary	2,518
War pay	6,263
War repay	1,098
Navy pay	2,261
Navy repay	220
Interior civil	1,984
Interior pay	2,894
Interior repay	715
Appropriation	146
Customs, (covering)	1,416
Land, (covering)	819
Internal revenue, (covering)	1,839
Miscellaneous, (covering)	6,750
Miscellaneous repay, (covering)	1,924

The following accounts were received from the First and Fifth Auditors of the Treasury and the Commissioner of the General Land Office, and revised and certified, viz:

Judiciary, embracing the accounts of the United States marshals for their fees and for the expenses of the United States courts, of the United States district attorneys, and of the commissioners and clerks of the United States courts.	2,356
Diplomatic and consular, embracing the accounts arising from our intercourse with foreign nations, expenses of consuls for sick and disabled seamen, of our commercial agents in foreign countries	2,212
Awards by the court of Alabama claims	1,003
Public lands, embracing the accounts of the registers and receivers of land-offices, and surveyors-general and their deputies, and of lands erroneously sold	2,567
Steamboats, embracing accounts for the expenses of the inspection of steam-vessels and salaries of inspectors	316
Mint and assay-offices, embracing the accounts of gold, silver, and cent coinage, of bullion, of salaries of the officers, and general expenses	221
Public debt, embracing the account of the Treasurer of the United States, and the accounts of the assistant treasurers for the redemption of United States stocks and notes, and for the payment of the interest on the public debt	655
Public printing, embracing accounts for printing, for paper and for binding.	73
Territorial, embracing accounts for the legislative expenses of the several Territories and all the expenses incident to their government	327

Congressional, embracing accounts for salaries, for contingent expenses, and for other expenses of the United States Senate and House of Representatives	127
Internal-revenue collectors' accounts of the revenue collected, the expenses of collecting the same, compensation of collectors, and the expenses of their offices	1,950
Internal-revenue-stamp agents' accounts for the sale of stamps	572
Miscellaneous internal revenue, embracing accounts of supervisors, surveyors, agents, accounts for redemption of stamps, for drawback, &c	2,483
Internal-revenue assessors' accounts for the expenses of levying the taxes and for their own compensation	10
Miscellaneous, embracing accounts for the contingent expenses of all the Executive Departments at Washington, salaries of judges, district attorneys, and marshals, expenses of the Coast Survey, of public buildings and grounds, &c.	2,609
Number of letters written from this office on official business	10,445
Number of receipts for tax-lists, given by collectors, examined, registered, and filed	1,732
Number of books of tax-paid spirits, tobacco, and special stamps counted and certified	16,564
Number of requisitions examined, entered, and reported, viz:	
Diplomatic and consular	1,154
Collectors of internal revenue	1,691
United States marshals	383
Mints	121

The above detail exhibits but a portion of the duties pertaining to this office. There should be added the examination, registering, and filing of official bonds; the examination, filing, and registering of powers of attorney for the collection of money due to public creditors from the government; the examination and decision of applications for the issue of securities in place of those lost or destroyed, and a variety of miscellaneous business occurring daily, which need not be mentioned in detail.

I commend the persons employed in the office for their faithful and efficient service.

Respectfully submitted.

J. TARBELL,
Acting Comptroller.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
October 15, 1877.

SIR: In compliance with your request, I submit herewith a summary statement of business done in this office during the fiscal year which ended on the 30th day of June, 1877.

The following table shows the total number of accounts and claims received and adjusted and the amounts allowed thereon, including miscellaneous cases under special acts of Congress:

From—	Received.	Revised.	Amount.
Second Auditor	8,962	8,907	$24,035,996
Third Auditor	4,962	5,049	63,558,043
Fourth Auditor	2,281	2,302	20,001,103
Miscellaneous	764	490	238,431
Total	16,969	16,748	107,833,573

These have been duly revised and entered, and the balances due thereon certified for allowance and payment.

The following tables furnish a more detailed statement of the same accounts and claims, showing the number received, the number revised, the character of the same, the amounts allowed, and the source from which they were received:

Accounts received and revised during the year.

Character of accounts.	Received.	Revised.	Amount.
From the Second Auditor:			
1. Of Army recruiting-officers for the regular recruiting-service	160	150	$127,892
2. Of Army paymasters for pay of the Army, including mileage to officers and general expenses	405	481	10,861,246
3. Special accounts settled by the paymasters' division	835	835	791,917
4. Of disbursing-officers of the Ordnance Department for the expenses of the ordnance-service, and for ordnance, ordnance-stores and supplies, armories, and arsenals	441	449	2,123,725
5. Of agents of Indian affairs for the current and contingent expenses of the Indian service, including annuities and instalments under treaties	2,122	2,104	8,907,961
6. Of disbursing-officers of the Medical Department for medical and hospital supplies and medical services	527	527	349,172
7. Of disbursements for contingent expenses of the War Department	103	100	167,355
8. Of disbursing-officers of the Freedmen's Bureau	1	1	16,456
9. Of Freedmen's pay and bounty to colored soldiers	5	5	127,772
10. Of money received and disbursed for the Soldiers' Home	3	3	5,890
Total	4,602	4,655	23,479,386

Accounts received and revised during the year—Continued.

Character of accounts.	Received.	Revised.	Amount.
From the Third Auditor:			
1. Of disbursing-officers of the Quartermaster's Department for the regular supplies and incidental expenses	851	972	$11, 493, 951
2. Of disbursing-officers of the Subsistence Department	627	620	4, 273, 199
3. Of disbursing-officers of the Engineer Department for military surveys, the construction of fortifications, river and harbor surveys and improvements	76	88	7, 106, 728
4. Of pension-agents for the payment of pensions, &c	447	438	37, 588, 227
Total	2, 001	2, 118	60, 462, 105
From the Fourth Auditor:			
1. Of the disbursing-officers of the Marine Corps	8	7	485, 766
2. Of the paymasters of the Navy proper	200	206	5, 133, 982
3. Of paymasters of the Navy Department at the navy-yards	78	81	8, 141, 161
4. Of paymasters of the Navy, acting as navy-agents and disbursing-officers	16	12	5, 159, 244
5. Of Navy pension-agents for the payment of pensions to the invalids of the Navy and Marine Corps	63	63	597, 639
Total	365	369	19, 517, 792

Claims received and revised during the year.

Character of claims.	Received.	Revised.	Amount.
From the Second Auditor:			
1. Soldiers' pay and bounty	4, 360	4, 252	$556, 610
From the Third Auditor:			
1. Lost property, under act of March 3, 1849	393	374	50, 708
2. Quartermaster and commissary stores, act of July 4, 1864	389	389	153, 499
3. Awards of Southern Claims Commission	1, 726	1, 726	958, 329
4. Miscellaneous	388	388	1, 821, 554
5. Oregon and Washington Territory Indian war claims	54	43	13, 963
6. State claims	11	11	197, 885
Total	2, 961	2, 931	3, 195, 938
From the Fourth Auditor:			
1. Sailors' pay and bounty	1, 496	1, 513	417, 110
2. Prize-money	420	420	66, 201
Total	1, 916	1, 933	483, 311
Referred cases involving disbursements	350	76	217, 114
Duplicate checks approved under act of February 2, 1872	414	414	21, 317
Total	764	490	238, 431

Number of single vouchers examined	1, 344, 319
Settlements recorded during the fiscal year	8, 321
Requisitions recorded during the fiscal year	13, 366
Differences recorded, (pages)	3, 926
Letters written on official business, (pages)	1, 229
Referred cases, not involving claims	4, 322
Bonds filed	122
Contracts filed	1, 091
Accounts on hand at the commencement of the fiscal year	871
Accounts on hand at the close of the fiscal year	808
Clerks at beginning of the fiscal year	70
Clerks at end of the fiscal year	52
Temporary clerks, part of the year	4

The business of the office, during the whole of the fiscal year reported, was conducted under the direction of my immediate predecessor, and this report is prepared from his records and files.

Respectfully,

W. W. UPTON,
Comptroller.

Hon. SECRETARY OF THE TREASURY.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 31, 1877.

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, 1877.

The number of accounts on hand July 1, 1876		209
The number of accounts received from the First Auditor during the year		6,529
		6,738
Number of accounts adjusted during the year	6,435	
Number of accounts returned to the First Auditor	10	
		6,445
Number of accounts on hand July 1, 1877		293

There was paid into the Treasury of the United States, from sources the accounts relating to which are settled in this office—

On account of customs	$130,956,493 07
On account of marine-hospital tax	372,465 70
On account of steamboat-inspections	261,657 56
On account of fines, penalties, and forfeitures	146,413 21
On account of storage, services of officers, &c	386,519 48
On account of customs-officers and emolument fees	511,780 15
On account of deceased passengers	110 00
	132,635,439 17

And there was paid out of the Treasury—

On account of expenses of collecting the revenue from customs	6,501,037 57
On account of refunding excess of deposits	2,098 805 31
On account of debentures	3,130,374 06
On account of public buildings	3,232,330 98
On account of construction and maintenance of lights	2,367,011 58
On account of construction and maintenance of revenue-cutters	876,857 99
On account of marine-hospital service	367,509 97
On account of life-saving stations	372,087 30
On account of compensation in lieu of moieties	32,392 13
On account of relief acts	12,512 08
On account of admission of foreign goods to Centennial	11,150 25
On account of seal-fisheries in Alaska	8,080 49
On account of metric standard weights and measures	9,700 00
On account of miscellaneous	1,849 19
	19,021,698 90

The number of estimates received	2,938
The number of requisitions issued	2,908
The amount involved in requisitions	$11,684,180 64
The number of letters received	9,556
The number of letters written	10,790
The number of letters recorded	8,966
The value of postage-stamps used	$357 45
The number of returns received and examined	9,263
The number of oaths examined and registered	3,838
The number of appointments registered	3,591
The average number of clerks employed	27
The amount involved in this statement	$163,341,676 16

Since my last annual report several irregularities have been detected among subordinate customs-officials, who have collected moneys belonging to the government and neglected to carry the proper credits in their accounts. Such delinquencies seem to indicate the necessity of some improvement upon the old methods of accounting which will effectually prevent the recurrence of like offenses. With this view, I addressed you the following letter, suggesting a system of checks and receipts, which, it is confidently expected, will accomplish the desired purpose, unless there should be collusion between the person paying and the officer receiving the money:

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., September 7, 1877.

SIR: In view of the result of the recent investigations at Norfolk and Richmond, Va., and Pensacola, Fla., it is evident that customs-officers, intrusted with the collection of moneys belonging to the United States, have at times made collections which they have omitted to mention in any manner, either in their accounts or in the records they are required to keep in their offices.

This manner of defrauding the United States of its just dues is probably the one most practiced and the one most difficult of detection, especially at the smaller ports, as instanced in the cases mentioned above.

On full consideration of the matter, I deem it my duty to call your attention to the fact, and to submit the following suggestions as indicative of a plan by which this manner of defrauding the government can be to a great extent, if not entirely, stopped, and if attempted, the guilty parties immediately detected.

All persons receiving money on government account should be instructed to give receipts therefor, stating specifically the kind and amount of the money received and on what account.

Notice to be posted in all public places where money is received, requesting persons paying to demand receipts.

These receipts are to be printed in books with stubs, numbered and issued by the department to the collecting-officers, who are to be held to a strict accountability for each of the receipts issued.

This system would require some months to perfect, and a considerable increase in the clerical force of this office; but I am fully convinced that much more than the sum expended in clerk-hire would be saved to the United States in the increase of collections, both by detection and prevention, and that it would add greatly to the general efficiency of the service.

Very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Customs.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

In pursuance of the recommendations of this letter and the authority of the department, the following blank has been prepared for use throughout the customs-service:

No. ——. Cat. No. 399. { DEPARTMENT CIRCULAR NO. 126, SERIES OF 1877.

☞Send the stubs to the Commissioner of Customs, Washington, by mail, when the receipts in the book are all used.

See that this stub is countersigned by the person receiving the receipt.

CUSTOM-HOUSE, PORT OF ——,
——, 18—.

Vessel: ——
Arrived: ——, 18

	Dollars.	Cents.
For duties: Coin		
Gold certificates		
Storage, &c		
Hospital-dues		
Fines, penalties, and forfeitures		
Inspection of steamboats		
Licenses to masters, mates, engineers, and pilots		
Miscellaneous customs-receipts		
Official fees, viz: Admeasurement		
Surveys		
Registry, &c		
Enrollment, &c		
License, &c		
Recording		
Entry of vessels		
Clearance of vessels		
Permits		
Bonds		
Entry of merchandise		
Official certificates and oaths		
Miscellaneous fees		

Received from ——, —— dollars —— cents, in full of above.
——, *Collector.*

Countersigned:
——, *Payor.*

(This form of receipt must not be used for tonnage-duty.)

No. ——. Cat. No. 399. { DEPARTMENT CIRCULAR NO. 126, SERIES OF 1877.

RECEIPT FOR DUTIES AND FEES.

"Receipts may be demanded, and, when demanded, must be given as a matter of right, for any payments of money on account of customs or other dues to the United States." * * * * (*General Customs Regulations of* 1874, *Art.* 1005.)

☞A receipt in this form must be given in every instance when moneys (other than tonnage-duty) are paid at the custom-house.☜

☞The person to whom this receipt is given, is requested to countersign the stub, and to inform the Commissioner of Customs in the event of his not doing so.

CUSTOM-HOUSE, PORT OF ——,
——, 18—.

Vessel ——
Arrive: ——, 18—.

	Dollars.	Cents.
For duties: Coin		
Gold certificates		
Storage, &c		
Hospital-dues		
Fines, penalties, and forfeitures		
Inspection of steamboats		
Licenses to masters, mates, engineers, and pilots		
Miscellaneous customs-receipts		
Official fees, viz: Admeasurement		
Surveys		
Registry, &c		
Enrollment, &c		
License, &c		
Recording		
Entry of vessels		
Clearance of vessels		
Permits		
Bonds		
Entry of merchandise		
Official certificates and oaths		
Miscellaneous fees		

Received from ——, —— dollars —— cents, in full of above.
——, *Collector.*

The formulas and suggestions of this receipt make the holder a detective on the official, which will not be objected to by honest men when it is remembered that they are made necessary by fraudulent practices, and are only intended to restrain the dishonest.

The adoption of this receipt will so increase the business of this office as to require the services of three clerks of the second class in addition to those now employed.

I therefore recommend this clerical increase, and that an appropriation be made accordingly.

In this connection, it may be suggested whether it is practicable and expedient to put in operation the system of paying all customs-dues by means of stamps. It is the teaching of observation that, in proportion as the number of persons who handle the money of others in business processes is limited, the amount of loss to the principal is diminished, and that the responsibility of the agents is more certain and direct. This fact is abundantly recognized by most private corporations, and the government should profit by the teachings of their examples and the safeguards they have successfully employed.

A railroad company, a steamship line, or a great exhibition deposits with its agents a given number of tickets of various values representing a certain amount of money. These tickets form the basis of an account, and they must be returned or balanced in cash. The payment of duties by means of stamps is about as direct as this. It is proposed that stamps of suitable denominations, convertible only in the payment of customs-dues, shall be issued by the Treasury Department for sale, through its authorized representatives, under such regulations as may be prescribed. As the sequent to this, officials making collections should be prohibited from receiving payments otherwise than by these stamps, which should be canceled and sent to this office in connection with the accounts to which they belong, thus forming in their issue, sale, cancellation, and return to the department the circuit of a complete transaction. A system like this, compelling the use of stamps, which are easily understood and direct in effect and can be used for but one purpose, will allay suspicion, protect the public from improper exaction, and the government from the fraudulent practices of unfaithful agents.

By section 305, Revised Statues, it is necessary, before any credit can be given in accounts for money paid into the Treasury, that a proper paper, technically called a covering-warrant, shall be issued. By this warrant credit is given to the person paying the money into the Treasury, and a corresponding charge is made against the Treasurer.

The present practice is to file the warrant with the account of the person who makes the deposit when credit is given, thus separating it from the accounts of the Treasurer. Six weeks are allowed after the termination of each quarter within which to close its transactions on the books of the Secretary of the Treasury, and to issue warrants for deposits made during that period.

After this, it is necessary that the warrants be countersigned by the Comptroller and registered by the Register, and the receipt of the Treasurer placed thereon. As the Treasurer is also obliged to make his account include these warrants before they can be delivered for use in the settlement made with the depositors, it frequently happens that a long time elapses between the deposit of the money and the production of the legal evidences of the deposit to the proper accounting-officer.

The result of this is either the accounts of the depositing-officers are settled without giving them credit for deposits made, of which they

justly complain, or that these adjustments are greatly delayed, and the business of the accounting-officer, instead of progressing regularly, is at times extremely heavy and at other times correspondingly light.

With the view of remedying these troubles, the following suggestions are offered:

While section 305, Revised Statutes, compels the issue of a warrant, I do not understand that it is necessary that the warrant itself be filed with the account in which credit is given. Would it not be proper for the Register of the Treasury, when warrants pass through his office, to post them on his ledger to the individual accounts of the depositors in the same manner as repay-warrants are now treated, and let the collection accounts be settled on the certificate of the Register, as is now the case with disbursement accounts? The warrants themselves could then be retained by the Treasurer of the United States, and filed with his accounts.

Should this course be adopted, I think it would expedite the settlement of collectors' accounts that pass through this office; and, as the Register posts these warrants in the manner suggested after the settlement, I do not see that there would be any material increase of clerical labor required by this change.

There are now many miscellaneous warrants issued covering money into the Treasury for which there are no corresponding accounts. The true theory of warrants appears to require an account to be stated by the accounting-officer on each, giving a history of the money, from what source derived, from whom collected, and by whom paid into the Treasury, with the circumstances of the collection.

The change proposed would, I think, meet this requirement and cause every covering-warrant to appear in an account.

The duties due on goods remaining in a bonded warehouse being the check to prove the correctness of the warehouse bond account, it is necessary that the fact of the goods as represented being actually in the warehouse should be ascertained from time to time by inspection. This is occasionally done in the smaller ports; but in the larger, I am not aware of any such examinations having been made. I would, therefore, suggest that measures be at once instituted to take inventories of all goods in warehouses at the larger ports, that the result be compared with the bonds and entries, and that, should any discrepancies exist, a rigid explanation be required. As the bond-accounts are settled in this office, and their correctness has not been ascertained for many years by the tests of an examination of the goods themselves, I have felt it to be an exacting duty to call the attention of the department to the existing condition of affairs.

In my letters to the Secretary of the Treasury of May 15, 1876, and March 20, 1877, I invoked the assistance of the department; but as yet this office has not received any report whatever of examinations in the great ports, nor has it been furnished the desired means of verifying for itself the correctness of these accounts, involving many millions of dollars annually. If there is no other way of performing this most important work, I would ask for such legislation as will authorize the appointment of at least four experts, to be placed under the direction of the Commissioner of Customs for its accomplishment.

It is a serious defect in our customs system which permits the importation of wines and spirits for consumption without preserving their identity in such a way that the packages may not be used time and again, to the predjudice of the internal revenue, after they have been emptied of their imported contents. Under existing regulations the

customs brand on a package protects the contents, but there is no adequate protection against abuse in its use after it performs the offices for which it was legally intended; and there is every reason to believe that packages of this description are in daily requisition for marketing illicit spirits without the payment of internal-revenue taxes. This evil has risen to such magnitude as to demand repressive action, and stringent legislation may be required for its complete correction.

One remedy which presents itself is in the use of a stamp with suitable penalties for its non-destruction when the package has been emptied, or for reusing in case the package is refilled.

Should additional legislation be advisable in this behalf, I suggest that the Commissioner of Internal Revenue and the Commissioner of Customs be consulted and joined in the preparation of the bill.

A statement of the bonded-warehouse transactions for the last fiscal year will be prepared and transmitted as soon as all the necessary returns shall have been received.

I have the honor to be, very respectfully,

HENRY C. JOHNSON,
Commissioner of Customs.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

Statement of warehouse transactions at the several districts and ports of the United States for the fiscal year ending June 30, 1877.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1876.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1877.
Albany				$102,236 91		$102,236 91				
Baltimore	$208,821 03	$2,738,377 82	$17,674 33	203,419 31	$33,721 99	2,258,668 74	$193,806 52	$59,763 92	$.79,444 43	$410,330 87
Buffalo Creek	2,421 92	9,282 23		459,842 92	45 44	13,758 21	141,096 55	314,885 98	354 13	1,497 64
Belfast	7,143 55	2,081 52	930 82			6,520 08		1,765 47		1,870 34
Bangor	1,749 24	3,141 54		231 16		5,121 94				
Bath	3,734 43	2,499 04	4,411 59	10,798 29	115 63	14,660 96	464 91	503 43	2,875 50	3,054 18
Barnstable	718 66		9,907 87	2,995 20		303 65		11,350 11		1,967 97
Burlington, Iowa				201 62		201 62				
Boston and Charlestown *	2,645,154 35	7,414,475 25	107,601 51	669,211 49	50,712 88	6,486,123 29	174,013 20	907,541 89	711,919 87	2,607,557 23
Brazos de Santiago	57,602 91	116,781 23	249,616 82	58,278 25	6 18	702 29	29,221 76	446,713 91	119 00	5,528 43
Chicago*	148,975 95	542,397 17	64,509 40	122,899 02	10,826 93	735,208 37	4,248 82	12,089 92	10,797 90	127,263 46
Champlain				166,767 76			160,994 25	5,773 51		
Cuyahoga	9,303 00	5,706 64	232 90	16,668 84	66 09	26,505 01	967 70	1,241 72	60 35	3,202 69
Charleston	4,863 23	890 28	1,254 28	749 08	127 47	5,244 62	32 80			2,606 92
Castine	551 62	360 93	1,059 14	43 68	3 41	82 30		1,502 94	02	433 52
Cincinnati	18,858 38	15,781 89	19,995 20	42,923 21	404 99	80,969 68	219 45			16,774 54
Cape Vincent				4,436 20			4,366 00	70 20		
Corpus Christi			104,909 41	269 10		307 95		104,870 56		
Detroit	70,241 92	19,418 61	63,377 92	785,023 88	102 80	120,124 40	137,607 11	661,474 68	7 20	18,951 74
Delaware			8,216 71			6,658 62				1,558 09
Dubuque				278 24		278 24				
Duluth	26,661 72			576,029 25	40 40	279 30	283 00	575,746 25	165 10	26,257 72
Evansville				223 96		223 96				
Erie		30,391 90		7,779 98		30,391 90	7,779 98			
Frenchman's Bay	238 28		545 38	1,007 50		6 78		1,506 56		277 82
Fall River		264 29		651 15		651 15	264 29			
Genesee	2,956 20	7,642 46	4,090 70	7,063 66	13 36	8,839 90	5,979 53	291 92		6,655 03
Gloucester	20,375 72	35,796 88	3,278 63	30 40	580 70	780 48	1,131 92	47,251 91	982 74	9,915 28
Georgetown, D. C	3,103 21		1,997 48	286 53	87 09	3,376 71			268 52	1,829 08
Galveston	16,985 82	73,014 49	2,433 63	2,890 48	537 73	34,775 87	1,303 25	50,612 16	967 36	8,203 51
Huron				400,668 41			109,337 15	291,331 26		
Key West	45,520 77	151,852 05	2,767 45	28,904 18	2,485 35	156,862 01	39,408 66	374 22	139 36	34,745 55
Kennebunk	1,234 36		780 62	354 47		1,234 36		354 47		780 62
Louisville	5,699 88	5,735 81	5,346 02	7,221 53	95 33	20,991 23			128 05	2,979 29
La Crosse				539 60		539 60				
Milwaukee	488 35	1,277 70	73 12	9,595 97	4 75	10,874 79			33 65	531 45

* To May 31.

Statement of warehouse transactions at the several districts and ports of the United States, &c.—Continued.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1876.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1877.
Mobile	$11,318 52	$19,914 17			$2 00	$22,246 21		$378 00		$8,610 48
Middletown	2,323 07		$7,293 06	$1,622 15	23 99	7,578 46				3,683 81
Miami	1,209 52	1,479 74	503 00	1,404 13	55 31	3,606 44				1,045 26
Memphis	13,532 41		603 03	6,908 86	1,138 35	9,733 72			$12,419 19	29 74
Montana and Idaho				7,907 41			$7,907 41			
Marblehead			102 32					102 32		
Minnesota	1,176 26	212 75	440 78	47,353 05		6,853 69	368 05	41,490 85		470 25
Niagara				1,575,844 42			1,069,391 91	506,452 51		
New Haven	21,020 50	366,532 00	5,866 38			322,826 48	16,275 61	1,809 21	15 00	52,492 58
New London	4,773 91	52,079 83		7,630 12		53,407 43	4,723 63	2,496 50		3,856 30
Newburyport	25,855 00	101,030 23	112 00	163 90	03	86,736 08		529 13		39,895 95
New Bedford	232 00	757 95	9,549 75	5,558 58		6,203 73		6,302 30		3,592 25
Norfolk and Portsmouth	296 42			841 88	29 64	1,044 74		123 20		
Nashville				2,884 54		2,154 54			730 00	
New Orleans	383,378 66	712,435 43	18,197 09	1,178,214 01	22,543 36	578,839 62	1,315,411 65	121,795 81	48,611 86	259,109 61
New York*	14,124,091 34	28,924,452 16	656,228 44	5,282,984 98	539,249 98	30,787,635 71	451,138 01	6,432,917 21	1,017,089 22	10,838,226 75
Oswego	3,935 51	443,555 70		59,740 72	10,773 70	121,612 09	324,713 64	1,879 80		9,800 10
Oswegatchie	1,517 96	10,359 34		11,933 35	26 36	10,455 57	11,933 35			1,448 09
Omaha				813 95		813 95				
Providence	10,579 89	11,971 54	57,727 69	7,477 12	174 64	32,190 61	48,462 10		46 66	7,231 51
Passamaquoddy	2,224 94	5,621 91	922 80	33,310 07		47 57	28,342 87	12,053 44	169 60	1,466 24
Philadelphia	732,743 55	1,740,481 92	29,589 11	103,880 20	25,456 67	1,712,625 01	70,968 91	70,545 28	112,222 34	665,789 91
Portsmouth	12,183 49	951 27	1,698 64	7,650 35	588 20	14,327 36		2,403 95		6,340 64
Portland and Falmouth	28,755 76	187,756 60	28,526 87	5,122,341 58	324 03	91,803 75	89,735 98	5,068,231 68	5,126 40	112,807 03
Pensacola	537 65					68 85				468 80
Petersburg	48 41			175 20	4 84	228 45				
Plymouth	4,531 87		12,057 75	787 28	1 99	16,381 69		997 20		
Pittsburgh	18,337 03	317 00	15,540 35	14,324 97	1,493 86	33,524 59			01	16,488 61
Puget's Sound				746 64		746 64				
Richmond†	125 76		3,669 55	909 53		2,830 24				1,874 60
San Francisco‡	1,451,564 06	4,221,527 08	75,355 90	509,299 55	34,995 01	3,570,856 36	142,584 41	633,125 91	209,051 07	1,737,123 85
Salem and Beverly	3,048 70	1,215 87	4,746 01			5,390 15		1,695 87		1,924 56
Savannah	971 86	612 80	1,249 52	11,735 22	130 88	2,043 31	5,789 93	5,945 29	39 04	882 71
Stonington				42 72				42 72		
Saint Louis	91,888 62	16,764 31	451,516 15	774,700 40	254 25	1,134,642 19	955 12		21 00	199,505 42
Vermont	2,149 48	651 81		2,125,806 47	170 64	2,293 41	600,560 01	1,525,249 70		675 28
Wheeling				3,443 94		3,443 94				

Wiscasset	344 05	2,073 21	1,878 71	13 60		349 55		2,117 97	01	1,842 04
Waldoborough				807 61		328 80		478 81		
Willamette	17,467 19	66,757 17	6,148 59	29,694 32	135 48	91,163 45		1,080 23	02	27,959 05
Total	20,275,567 89	48,066,681 52	2,064,534 42	20,629,474 05	737,551 73	48,930,539 30	5,201,789 44	17,937,261 88	2,413,804 60	17,290,414 39

* To April 30, 1877. † To November 30, 1876. ‡ To May 31.

RECAPITULATION.

Balance July 1, 1876	$20,275,567 89	Withdrawal duty paid	$48,930,539 30
Warehoused and bonded	48,066,681 52	Withdrawal for transportation	5,201,789 44
Rewarehoused and bonded	2,064,534 42	Withdrawal for exportation	17,937,261 88
Constructively warehoused	20,629,474 05	Allowances and deficiencies	2,413,804 60
Increase of duties ascertained on liquidation	737,551 73	Balance June 30, 1877	17,290,414 39
Total	91,773,809 61	Total	91,773,809 61

OFFICE OF COMMISSIONER OF CUSTOMS, *November* 6, 1877.

H. C. JOHNSON,
Commissioner of Customs.

Balance taken up in this statement		$20,275,567 89
Balance reported by last statement		19,240,848 16
Difference		1,034,719 73
Arising from:		
Increase in balance Boston, from April 1 to June 30	$164,402 81	
Increase in Brazos, from May 1 to June 30	5,198 92	
Increase in New York, from April 1 to June 30	874,084 94	
	1,043,686 67	
Less:		
Decrease in Pittsburgh, from April 1 to June 30	8,966 94	
		1,034,719 73

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
October 24, 1877.

SIR: I have the honor to submit the following exhibit of the business transacted in this office during the fiscal year ending June 30, 1877.

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Collectors of customs, for duties on merchandise and tonnage received	1,376	$144,777,543 15
Collectors of customs, for fees received under the provisions of section 4458 of the Revised Statutes, (S. B.)	1,072	261,005 27
Fines, penalties, and forfeitures	601	148,649 98
Marine-hospital money collected	1,510	376,284 35
Official emoluments of collectors, naval officers, and surveyors received	1,242	889,173 02
Moneys received from sale of old material	93	46,214 16
Moneys received from wages of seamen forfeited	1	5 16
Moneys received on account of deceased passengers	38	260 00
Moneys received from Pacific Railroad Companies for accrued interest on bonds	12	335,580 10
Treasurer of the United States, for moneys received	3	421,845,745 92
Mints and assay-offices	232	127,216,542 67
Miscellaneous receipts	836	596,655 83
Total	7,016	696,493,659 61
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1,706	6,778,251 96
Official emoluments of collectors, naval officers, and surveyors	1,244	557,362 92
Excess of deposits for unascertained duties	343	1,662,623 35
Debentures, drawbacks, bounties, and allowances	170	4,030,547 83
Light house establishment	625	2,346,393 74
Marine-hospital service	1,023	369,230 43
Revenue-cutter disbursements	540	771,729 16
Compensation in lieu of moieties	123	45,648 05
Duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid	1,046	554,574 20
Judiciary expenses, embracing accounts of United States marshals, district attorneys, commissioners and clerks, rent of court-houses, support of prisoners, &c	2,621	4,672,076 11
Mints and assay-offices	232	124,714,552 21
Territorial accounts, embracing contingent expenses of executive offices and expenses of the legislative assemblies	48	144,389 27
Salaries of the civil list, paid directly from the Treasury	1,290	559,281 28
Defense of suits and collection and examination of vouchers and records in relation to captured and abandoned property	31	40,794 57
Refunding proceeds of cotton unlawfully seized	4	16,469 80
Refunding proceeds of cotton seized by United States military	2	15,822 71
Treasurer of the United States, for general expenditures	3	436,889,004 83
Salaries and mileage of Senators	4	396,705 16
Salaries of officers and employés of the Senate	5	140,938 99
Contingent expenses of the Senate	26	175,990 41
Salaries and mileage of Members and Delegates of the House of Representatives	2	2,904,575 37
Salaries of officers of the House of Representatives	7	196,220 41
Contingent expenses of the House of Representatives	58	366,469 78

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Salaries, Congressional Library	3	$22,005 00
Salaries, Public Printer	6	15,993 97
Salaries of employés, Executive Mansion	4	12,081 16
Salaries, metropolitan police	5	162,516 10
Salaries of officers and employés, Independent Treasury	43	338,032 96
Contingent expenses of Independent Treasury	60	18,629 44
Disbursing-clerks, for salaries of the several departments of the government at Washington	316	5,631,960 65
Contingent expenses of said departments	266	1,511,235 72
Standard weights and measures	5	7,989 12
Survey of the coasts of the United States	26	566,712 36
Public printing and binding	80	1,747,948 99
Lithographing and engraving	4	5,088 22
Construction of court-houses and post-offices	262	2,822,199 50
Construction of custom-houses	246	4,601,500 51
Construction of appraisers' stores	8	108,255 10
Construction of marine hospitals	9	1,128 25
Construction of branch mints	30	106,083 68
Construction of light-houses	401	871,942 64
Construction of subtreasury	9	37,260 29
Construction of State Department	3	15,567 35
Construction of jail, District of Columbia	5	11,708 39
Furniture for State Department	3	8,808 99
Fuel, lights, and water for public buildings	1,219	528,716 98
Heating apparatus for public buildings	64	131,521 85
Furniture and repairs of furniture for public buildings	110	129,125 06
Repairs and preservation of public buildings	191	182,033 34
Annual repairs of the Treasury building	12	18,293 57
Purchase of lands for public buildings	9	797,717 37
Vaults, safes, and locks for public buildings	8	33,144 85
Traveling and incidental expenses of steamboat inspectors	326	26,561 15
Salaries, steamboat-inspection service	4	177,436 06
Government Hospital for Insane, current expenses	5	201,265 81
Government Hospital for Insane, erection of buildings	5	14,628 59
Columbia Hospital for Women, current expenses	5	19,596 46
Expenses board of health, District of Columbia	1	26,117 50
Maryland Institution for Instruction of Blind	4	2,837 50
Inquiries into the causes of steam-boiler explosions	6	6,205 08
Establishment of life-saving stations	157	145,693 37
Life-saving service, salaries of employés	64	231,655 20
Life-saving service, contingent expenses	56	24,164 99
Transfer by warrant and counter-warrant	42	24,632 44
Public buildings and grounds	57	270,321 53
Washington aqueduct	10	24,512 11
Pay of custodians and janitors	7	128,260 52
Suppressing counterfeiting and fraud	15	121,016 49
Geological survey of Territories	19	178,318 79
Collecting mining statistics	1	14,025 24
Propagation of food-fishes	30	49,873 29
Salaries and contingent expenses, Southern Claims Commission	4	20,952 45
International Exhibition of 1876	153	1,920,601 12
Improving Capitol grounds	6	108,894 21
Freedman's Hospital and Asylum	6	16,318 60
Department of Agriculture	49	171,032 75
Reform-School	3	12,075 28
War and Navy Department buildings	4	332,040 05
Judgments of the Court of Claims	6	6,659 48
Outstanding liabilities	135	12,805 63
Cotton-claims	1	463 38
Construction, equipment, and repairs of revenue-vessels	120	103,669 55
Expenses of transportation of United States notes, national currency, &c.	223	480,890 43
Redemption of the public debt, including principal and interest	137	190,141,655 99
Payment of interest on outstanding public debt	213	99,445,175 50
Reimbursement of the Treasurer of the United States for legal-tender notes and fractional currency destroyed	19	73,232,359 26
Interest on 3.65 District of Columbia bonds, registered and coupon	5	876,640 57
Interest on Louisville and Portland Canal Company's bonds	3	48,430 00
Interest on Navy pension fund	2	420,000 00
Expenses of buoyage	29	99,152 52
Expenses of fog-signals	15	12,002 70
Salaries of designated depositaries	4	5,250 00
National Association for Relief of Colored Women	6	8,998 80
Assay-office, Helena, Mont.	18	41,286 62
Columbia Institution for Deaf and Dumb, current expenses	6	60,412 64
Columbia Institution for Deaf and Dumb, erection of buildings	4	49,764 03
Printing reports of Commissioner of Agriculture	11	59,399 18
Publication of report of trial of W. W. Belknap	5	3,457 22
Investigating Federal officers	3	70,028 75
Annual repairs, Capitol	4	55,728 29

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Pedestal equestrian statue of General McPherson	4	$24, 972 14
Washington monument	1	2, 380 56
Commission repaving Pennsylvania avenue	5	5, 333 74
Conveying votes of electors	1	8, 857 00
Busts of late Chief Justices Taney and Chase	3	9, 250 00
Library of Congress, purchase of books, &c	31	47, 497 83
National Soldiers' and Sailors' Orphan Home	15	36, 286 69
Extra pay to discharged employés of the Bureau of Engraving and Printing	3	28, 568 40
Plans of public buildings	8	4, 671 69
Salaries of special agents	4	8, 747 68
Miscellaneous accounts	901	7, 926, 504 46
Total	17, 544	986, 401, 191 96

	Number.
Reports and certificates recorded	13, 059
Letters written	2, 055
Letters recorded	2, 055
Acknowledgments of accounts written	14, 227
Powers of attorney for collecting interest on the public debt registered and filed	4, 505
Requisitions answered	747
Judiciary emolument accounts registered and referred	439

Statement exhibiting transactions in bonded merchandise as shown by warehouse and bond accounts examined and adjusted during the fiscal year commencing July 1, 1876, *and ending June* 30, 1877.

Number of accounts 1, 634

DEBIT.

Balance of merchandise in warehouse per last report	$17, 331, 403 64
Duties on merchandise warehoused	63, 190, 774 12
Duties on merchandise rewarehoused	2, 351, 255 52
Duties on merchandise constructively warehoused	23, 249, 594 90
Increased and additional duties, and duties collected in excess	1, 596, 109 37
	107, 719, 137 55

CREDIT.

Duties on merchandise withdrawn for consumption	$63, 812, 668 33
Duties on merchandise withdrawn for transportation	5, 971, 227 20
Duties on merchandise withdrawn for exportation	20, 470, 762 04
Allowances for deficiencies and damage, &c	2, 986, 280 66
Materials withdrawn for the construction and repair of vessels	29, 846 48
Merchandise withdrawn free of duty	8, 480 95
Merchandise transferred to manufacturing warehouse	38, 919 22
Bonds delivered to district attorneys forprosecution	16, 967 53
Balance of merchandise in warehouse	14, 383, 985 14
	107, 719, 137 55

In submitting this report, I beg leave to acknowledge the able assistance I have received from the deputy auditor and the several chiefs of divisions in conducting the affairs of the office, and to commend the clerks and other employés generally for fidelity and efficiency in the discharge of their official duties.

Very respectfully,

D. W. MAHON,
Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
November 1, 1877.

SIR: I have the honor to submit the following report of the operations of this bureau during the fiscal year ending June 30, 1877.

BOOKKEEPERS' DIVISION.

Requisitions registered, journalized, and posted.

On what account drawn.	Debit requisitions, 3,294.	Credit requisitions, 663.
Pay Department	$13, 613, 456 84	$671, 539 24
Ordnance Department	1, 343, 928 56	26, 499 37
Medical Department	503, 598 61	10, 681 14
Quartermaster's Department	55 48	178, 584 14
Adjutant-General's Department	147, 368 73	10, 709 15
Appropriations under control of Secretary of War	75, 090 45	2, 462 93
Expenses of Commanding General's Office	3, 000 00	701 29
Soldiers' Home	133, 399 65	191 50
National Home for Disabled Volunteer Soldiers	670, 844 26	2, 110 82
Special acts of relief by Congress	8, 596 90	.....
Indian Department	5, 477, 833 73	201, 485 44
Transfer and counter requisitions, issued for the purpose of adjusting appropriations, carrying amounts to and from the books of the Third Auditor's Office, &c	484, 761 53	398, 064 76
Total	22, 461, 934 74 1, 503, 029 78	1, 503, 029 78
Net amount drawn from the Treasury by requisitions registered in this office from July 1, 1876, to June 30, 1877	20, 958, 904 96	

Appropriation warrants.

Credits, 42.

In favor of appropriations of the—

Pay Department	$13, 571, 252 85
Ordnance Department	1, 549, 488 07
Medical Department	492, 215 56
Adjutant-General's Department	222, 060 61
Quartermaster's Department	606, 000 00
War Department, (under control of Secretary of War)	108, 066 10

Soldiers' Home	$133,208 15
Special acts of relief by Congress	4,727 36
National Home for Disabled Volunteer Soldiers	670,733 44
Indian Department	5,947,362 14
Commanding General's Office	3,000 00
Total credits	23,308,114 28

Debits, 10.

(Transfer and surplus-fund warrants.)

War Department	1,205,768 42
Indian Department	1,247,521 05
Total debits	2,453,289 47

Condensed balance-sheets of appropriations.

	War Department.	Indian Department.
CREDIT.		
Balance to the credit of all appropriations July 1, 1876	$3,364,524 70	$4,507,619 08
Amount credited by appropriation-warrants during the fiscal year ending June 30, 1877	17,360,752 14	5,947,362 14
Amount credited by requisitions during the same period	1,267,822 12	235,207 76
Amount credited through Third Auditor's Office to appropriations used in common by both offices	77,070 67	.....
Total	22,070,169 63	10,690,188 98
DEBIT.		
Amount debited to appropriations by transfer and surplus-fund warrants during the fiscal year ending June 30, 1877	1,205,768 42	1,247,521 05
Amount drawn from appropriations by requisition during the same period	16,951,136 03	5,510,798 71
Amount drawn through the Third Auditor's Office from appropriations used in common by both offices	690,243 75	.....
Balance remaining to the credit of all appropriations on the books of this office June 30, 1877	3,223,021 43	3,931,869 22
Total	22,070,169 63	10,690,188 98

Settlements made, chiefly for the purpose of adjusting appropriations, 10; amount involved, $765,299.47.

Settlements entered.

Arrears of pay	19
Charges on account of overpayments	181
Charges and credits on account of ordnance property sold or lost by employés	59
Charges to officers for overpayments made on erroneous musters	25
Credits for refundments	248
Contingencies of the Army, disbursing accounts	36
Claims, war, $206,782.58	344
Claims, Indian, $3,580,925.17	1,732
Freedmen's branch, Adjutant-General's Office, disbursing accounts	7
Indian agents' disbursing accounts	214
Medical purveyors' and storekeepers' disbursing accounts	3
National Home for Disabled Volunteer Soldiers disbursing accounts	2
Ordance officers' and storekeepers' disbursing accounts	30
Paymasters' disbursing accounts	197
Proceeds of government property	6
Recruiting-officers' disbursing accounts	49
Removing suspensions, closing accounts, &c	87
Removing charges against officers for supposed overpayments, &c	82
Special acts of relief by Congress	4
Soldiers' Home	15
Transfers to Third Auditor	81
Transfers to Fourth Auditor	3
Miscellaneous	74
Total	3,498

During the year the sum of $2,354.45 has been recovered from 24 ex-Indian agents, and $228.37 from 10 recruiting-officers, to close their accounts on the books of this office. Six transcripts of charges for double payments have been prepared for suit, 72 bonds of disbursing-officers have been registered, 855 certificates of deposit have been listed, 537 certificates of non-indebtedness have been issued, and 1,222 letters written.

The work of this division shows a marked increase compared with last year, as the following items indicate:

	1876.	1877.	Increase.
Requisitions registered, &c	3,386	3,957	571
Warrants recorded and posted	44	52	8
Settlements entered, journalized. and posted	2,905	3,498	593
Bonds of disbursing-officers recorded	54	72	18
Certificates of non-indebtedness issued	309	537	228

PAYMASTERS' DIVISION.

Five hundred and eighteen paymasters' accounts have been audited and reported to the Second Comptroller since June 30, 1876, and 787 miscellaneous settlements made. Seventeen paymasters' accounts have been finally closed, as follows: In thirteen cases the balances due the United States aggregated $7,618.20, and that amount was recovered by suit and deposited in the Treasury. In four cases the paymasters were found to be creditors to the extent of $4,789.17, and that amount was paid them. The accounts of eight paymasters have been prepared for suit, the amount at issue being $36,979.56, chiefly on account of balances due the United States by paymasters who left the service in 1861.

The amount involved in the above-mentioned accounts and settlements is $12,939,155.21, as follows:

Disbursements, as per paymasters' accounts	$12,604,998 41
Payment of stoppages and fines to the Soldiers' Home	120,563 12
Amount stopped from the pay of enlisted men for tobacco furnished by the Subsistence Department, and transferred to the credit of that department on the Third Auditor's books	148,354 84
Amount charged to regular and volunteer officers for double payments	29,834 22
Amount charged to officers and men for over-payments	6,060 34
Amount of over-payments and double payments refunded	11,087 06
Amount stopped from the pay of officers and men for subsistence and quartermaster's stores, transportation, &c., and transferred to the credit of the proper appropriations on the Third Auditor's books	11,810 07
Miscellaneous charges, credits, and transfers	6,446 55
Total	12,939,155 21

There were 144 paymasters' accounts on hand July 1, 1876, 529 were received and 518 settled during the year, leaving 155 on hand June 30, 1877. One thousand one hundred and sixteen letters were received, briefed, and entered, and 1,318 written.

MISCELLANEOUS DIVISION.

Two thousand two hundred and seven accounts and claims pertaining to the Ordnance and Medical Departments, contingencies of the Army, Commanding General's Office, contingencies of the Adjutant-General's Department, regular and volunteer recruiting, local bounty, National

Home for Disabled Volunteer Soldiers, Freedmen's Branch of the Adjutant-General's Office, special acts of relief by Congress, &c., were adjusted in this division, and represented an expenditure of $2,622,792.33, as follows:

Ordnance Department	$1,456,737 29
Medical Department	341,517 29
Recruiting—regular, $105,894.73; volunteer, $26,804.43	132,699 16
Freedmen's Branch, Adjutant-General's Office	296,100 15
Appropriations under control of the Secretary of War	377,931 21
Special acts of relief by Congress	4,758 93
Miscellaneous	13,048 30
Total	2,622,792 33

The compilation of a complete record of payments to regular and volunteer officers is being proceeded with as rapidly as possible. An examination of 319 paymasters' accounts during the past year resulted in the detection of 72 cases of double payment to officers no longer in the service, against whom charges have been raised and measures taken to recover the amounts overpaid.

On July 1, 1876, there were 593 unsettled recruiting and other accounts on hand; 2,062 were received during the year, 2,207 were adjusted, and 448 remain on hand; 1,398 letters were written.

INDIAN DIVISION.

	On hand July 1, 1876.	Received during the year.	Adjusted during the year.	Remaining on hand June 30, 1877.	Amount involved.
Cash-accounts of Indian agents	256	728	726	258	$4,932,839 51
Property-accounts of Indian agents	1,004	448	630	822	.....
Claims of contractors, employés, and others	33	2,243	2,248	28	3,575,641 22
Total disbursements	.....	.....	.....	.....	8,508,480 73

The time of one clerk was occupied two months in compiling the customary statement of expenditures of the Indian Department required by law to be submitted to Congress annually.

A new set of books has been opened in which a record is kept of all articles purchased for the Indian service and paid for through this office, showing the date of purchase, the description and price of goods, the amount paid for transportation from the place of purchase to the place of delivery, the agency for which the articles are intended, and the name of the agent who receipts for them. This record answers a double purpose. It enables this office to prevent any overpayment on account of the transportation of Indian goods and supplies, and it shows exactly what articles each agent must account for in his property returns.

The Second Comptroller, in following up delinquent agents, has had to make frequent calls upon this office for transcripts of accounts for suit, and a great portion of the time of several clerks has been occupied in preparing such transcripts, and in making the supplementary settlements which transcripts for suit usually involve. In many cases, in

order to fix the responsibility of ex-agents for property not accounted for, it has been found necessary to re-examine, not only their individual property-accounts, but also the property-accounts of other agents from whom they received, or to whom they claimed to have transferred, the property in dispute. This description of work is more tedious than the ordinary adjustment of accounts, but the amount of labor bestowed upon it cannot very well be represented by figures.

In comparing this year's report with the one rendered last year, it will be seen that there has been a very large increase in the number of Indian claims referred to this office for payment, while the increase in the amount of said claims has been comparatively insignificant. In the fiscal year 1876 the claims numbered 1,236 and amounted to $3,556,298.38. In 1877 the number settled was 2,248, amounting to $3,575,641.21—an increase of nearly 82 per cent. in number, but only a little more than one-half of one per cent. in amount.

Letters written, 2,920; letters recorded, 2,552; pages of legal cap used in copying, 1,137, and 298 pages of folio post.

PAY AND BOUNTY DIVISION.

The work performed in the two branches of this division is set forth in the following statements:

Examining branch.

Class of claims.	Original claims.					Suspended claims.				Total number examined.	Letters written.
	Number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Number examined.	Number completed by additional evidence.	Number again suspended, additional evidence insufficient.	Number rejected.		
WHITE SOLDIERS.											
Arrears of pay and original bounty	6,380	5	4,645	....	1,730	26,485	1,934	20,938	3,613	32,865	37,269
Additional bounty, act July 28, 1866	3,555	4	2,833	11	707	9,442	1,020	7,024	1,398	12,997	15,242
Bounty, act April 22, 1872	172	1	90	1	80	1,260	206	1,002	52	1,432	1,237
COLORED SOLDIERS.											
Arrears of pay and all bounties	1,583	36	847	57	643	6,422	763	4,873	786	8,005	9,468
Total	11,690	46	8,415	69	3,160	43,609	3,923	33,837	5,849	55,299	63,216

Settling branch.

Class of claims.	Number of claims.				Letters written.	Certificates issued.	Amount involved.
	Received.	Allowed.	Rejected.	Total.			
WHITE SOLDIERS.							
Arrears of pay and original bounty	6,632	2,117	158	2,275	.....	.....	$297,019 69
Additional bounty, act July 28, 1866	2,668	1,117	123	1,240	.....	.....	115,939 35
Bounty, act April 22 1872	251	17	10	27	.....	.....	1,900 00
COLORED SOLDIERS.							
Arrears of pay and all bounties	2,102	979	200	1,179	.....	.....	162,481 75
Total	11,653	4,230	491	4,721	5,336	4,233	577,340 79

In addition to the foregoing, three settlements were made in this division on account of unclaimed amounts due deceased soldiers, upon which the sum of $6,160.30 was paid to the Soldiers' Home, under section 4818, Revised Statutes, making the aggregate disbursements $583,501.09.

The number of claims remaining on hand June 30, 1877, by actual count, is 15,446, classified as follows: Arrears of pay and original bounty, 6,641; additional bounty, act July 28, 1866, 1,765; bounty under act of April 22, 1872, 272; claims of colored soldiers, 6,768.

DIVISION FOR THE INVESTIGATION OF FRAUD.

During the last fiscal year 6,749 cases have been before this division for examination and investigation, of which 4,680 have been examined and 423 finally disposed of, leaving 6,326 now on hand for further investigation and final disposition. Briefs have been prepared in 410 cases; 56 cases have been arranged for the Department of Justice for suit and criminal prosecution, and 4,223 letters have been written.

The cases under investigation involve questions of alleged fraud in the preparation and prosecution of claims, forgery, unlawful withholding of money, overpayments to officers and enlisted men of the Regular Army and volunteer force, and are as follows: 1,286 cases of white and 1,674 cases of colored soldiers, in which notice of fraud was not presented to the office until after payment; 785 unpaid claims of white and 1,470 of colored soldiers, involving fraud, forgery, disputes, and contests as to identity and heirship, &c.; 699 miscellaneous settled claims of colored soldiers, involving questions of lawful inheritance of bounty, &c., and 412 cases in which officers are charged with pay overdrawn.

The amounts recovered by suit and otherwise, aggregate $159,513.99, of which $6,882.87 was returned to the Treasury in cases of white soldiers; $147,072.41 recovered by the Freedmen's branch of the Adjutant-General's Office and covered into the Treasury through this office; $2,543.89 recovered by judgments not yet satisfied; $1,928.66 deposited in the Treasury, being the proceeds of canceled certificates, (Second Auditor's;) $936.16 recovered from agents and paid to claimants direct; $100 recovered by reclamation through the assistant treasurer at New York, and $50 by fine.

In my report for the fiscal year ending June 30, 1875, the following remarks occur:

In my last annual report I said that the increase in the number of cases requiring investigation by this branch of the office was accounted for by the fact that since the

transfer of the Freedmen's Bureau to the War Department frauds and malfeasance had been discovered in the payment of claims by the subagents of the late Commissioner of the Bureau, and it was then presumed that the number would continue to increase until some definite action should be taken by superior authority, with a view of determining the civil liability of the bonded agents of the bureau. Many cases then in the hands of the law-officers of the government are yet in *statu quo* as regards action on the bonds, and it is perhaps advisable that they should remain so until the allegations of non-payment, false vouchers, &c., shall have been fully inquired into by the different United States attorneys, and some definite conclusion arrived at as to the facts and the liability of the bonds.

These remarks yet apply to this division; and I have only to add that, owing manifestly to the migratory character of the colored people and the uncertainty of their declarations when found, the United States attorneys have since returned a majority of the cases with reports of their inability to successfully investigate them. In some instances the fact that the colored soldiers or their heirs have been defrauded of their money has been fully established. Charges have accordingly been raised against the late Commissioner of the Freedmen's Bureau, and the matter placed in the hands of the Solicitor of the Treasury for appropriate action. Those people who have not received their money are clamorous for a resettlement of their claims, but under the resolution of Congress approved March 29, 1867, directing payment to the Commissioner of the Freedmen's Bureau, and charging him with the faithful disbursement of the funds, the accounting-officers hold that they have fulfilled their duty and discharged their trust so far as relates to the settlement of the claims, and that no claim can be resettled and pa d without specific authority from Congress, and the reappropriation of the necessary funds.

PROPERTY DIVISION.

The number of returns of clothing, camp and garrison equipage, &c., left unsettled on July 1, 1876, was 9,714. Since that date 3,213 have been received, and 4,983 examined, leaving 7,944 on hand June 30, 1877. In the settlement of these returns, charges amounting to $9,257.21 have been raised against officers for property not accounted for. Three thousand four hundred and thirty-one returns have been examined preliminary to settlement, and 2,779 letters have been written.

DIVISION OF INQUIRIES AND REPLIES.

Office making inquiry.	Inquiries on hand July 1, 1876.	Inquiries received during the year.	Inquiries answered during the year.	Inquiries unanswered June 30, 1877.
Adjutant-General	648	6,423	5,477	1,594
Paymaster-General	2	522	524	.....
Quartermaster-General	31	562	562	31
Commissary-General	.....	49	49	.....
Third Auditor	23	720	697	46
Fourth Auditor	4	18	19	3
Commissioner of Pensions	17	867	874	10
Miscellaneous	.....	309	307	2
Total	725	9,470	8,509	1,686

Of the 1,594 unanswered Adjutant-General's inquiries, all but about 75 are cases in which no issue is pending in that office, the object of the

inquiries being to correct or complete soldiers' records. Several hundred of these cases are suspended, awaiting information from the Paymaster-General.

The large amount of miscellaneous copying done in this division is indicated by the following items: Rolls and vouchers copied for the Adjutant-General, 285; for the Third Auditor, 4; for preservation in this office, 26; final statements copied, 586; affidavits, 507; applications for back pay, 135; letters, 112; miscellaneous documents, 238; pages of foolscap used in copying, 1,872. Three thousand six hundred and twenty-three letters were written, and 2,978 signatures compared. During the year 127 overpayments and double-payments were discovered, amounting to $5,495.95. Charges to the extent of $1,628.25 have been raised against enlisted men of volunteers for improper payments for the use and risk of private horses. Some of these improper payments were made during the war with Mexico, and one or two during the Florida war. The amounts overpaid are stopped by the Third Auditor from the claims of the soldiers for horses lost, and are transferred to the books of this office. The amount so transferred since June last was $1,678.59.

In December last the descriptive lists of soldiers, a large number of which accumulated in this office during the late war, were turned over to this division for appropriate disposition. Twelve thousand two hundred and nineteen of these lists have been properly briefed and filed away for future reference, and 3,459 have been filed with the soldiers' applications for arrears of pay and bounty. The record books of applications were examined in 37,269 cases to ascertain whether the soldiers' whose descriptive lists were received, had applied for bounty or back pay.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 18,854; letters written, 16,696; letters referred to other offices, 1,354; dead-letters received, briefed, and registered, 1,604; letters recorded and indexed, 1,273; letters with additional evidence received, briefed, and indexed, 15,108; claims received, briefed, and registered: War, 13,719; Indian, 2,022; miscellaneous vouchers received, stamped, and distributed, 59,124; pay and bounty certificates examined, registered, and mailed, 4,233; sent to the Paymaster-General, 13,170; reports calling for requisitions sent to the War Department, 375.

ARCHIVES DIVISION.

Confirmed settlements received from the Second Comptroller, entered, arranged, and placed in permanent files: paymasters', 172; Indian, 1,893; miscellaneous, 1,355; total 3,420. Paymasters' accounts received from the pay department and temporarily filed, awaiting settlement, 529; paymasters' accounts rearranged for greater convenience of reference, 714; paymasters' accounts unexamined, 155; miscellaneous accounts withdrawn for reference and returned to files 2,458; vouchers withdrawn for he use of settling clerks, 38,948; vouchers previously withdrawn, returned to files, 100,213; mutilated rolls repaired, 66,321; vouchers briefed, 352,272; letters written, 915.

RÉSUMÉ.

Accounts and settlements.	On hand July 1, 1876.	Received during the year.	Adjusted during the year.	On hand unsettled June 30, 1877.	Letters written.	Amount involved.
Paymasters' accounts	144	529	518	155	1,318	$12,604,998 41
Arrears of pay and bounty	17,890	11,653	13,799	*15,446	68,552	577,340 79
Ordnance accounts; Medical accounts; Recruiting accounts; Freedmen's Branch, Adjutant-General's Office; National Home for Disabled Volunteer Soldiers; Miscellaneous accounts and claims	583	2,062	2,207	448	1,398	2,622,792 33
Payments to the Soldiers' Home	.....	.....	15	.....	.....	126,723 42
Indian disbursing accounts	256	728	726	258	2,920	4,932,839 51
Indian claims	33	2,243	2,248	28	.....	3,575,641 22
Indian property accounts	1,004	448	630	822	.....	.....
War property accounts	9,714	3,213	4,983	7,944	2,779	.....
Miscellaneous settlements	.....	.....	797	....	1,222	1,105,616 57
Total	29,634	20,876	25,923	25,101	78,189	25,545,952 25

* Actual count.

In addition to the number of letters written, as stated above, 27,857 were written in the various divisions of the office, making a total of 106,046.

The average number of clerks employed during the year was 140.

The usual monthly and annual reports and statements have been prepared.

The following figures exhibit, as well as figures may do, what has been the work of this office since its organization in 1817, and furnish interesting statistical information. The first table shows the number of settlements of money-accounts and claims during the forty-four years from 1817 to 1861, divided into two periods, prior and subsequent to the Mexican war. The second table is a condensed statement of the money accounts and claims settled by the different divisions of the office from June 30, 1861, to June 30, 1877; and the third table shows the number of property-accounts adjusted, claims rejected, certificates furnished the Paymaster-General and Commissioner of Pensions during the same period.

Number of accounts settled from March 4, 1817, *to June* 30, 1861.

Accounts.	From March 4, 1817, to June 30, 1847.	From June 30, 1847, to June 30, 1861.	Total.
Ordnance, medical, and miscellaneous	13,232	6,695	19,927
Recruiting and disbursing officers	12,880	6,097	18,977
Arrears of pay, &c	6,283	21,361	27,644
Paymasters	1,759	1,427	3,186
Indian agents	3,254	5,562	8,816
Total	37,408	41,142	78,550

Statement of accounts settled and amounts involved from June 30, 1861, to June 30, 1877.

For the year ending—	Paymasters' accounts.		Ordnance, medical, and miscellaneous.		Indian agents' disbursing accounts and Indian claims.		Bounty, arrears of pay, &c.		Regular and volunteer recruiting accounts.		Freedmen's Bureau accounts.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No	Amount.	No.	Amount.
June 30, 1862	141	$4, 181, 276 33	4, 017	$29, 128, 526 30	616	$3, 335, 885 23	3, 328	$249, 180 64	1, 504	$217, 088 97	....	.....	9, 606	$37, 111, 957 47
June 30, 1863.	645	47, 875, 231 36	11, 802	38, 847, 899 20	590	2, 099, 257 87	19, 151	2, 443, 293 39	1, 356	398, 785 94	....	.....	33, 584	91, 664, 467 76
June 30, 1864.	773	88, 944, 415 39	15, 988	55, 539, 537 64	501	2, 242, 154 74	80, 756	10, 970, 528 91	1, 880	2, 220, 744 15	....	.....	99, 898	159, 917, 380 83
June 30, 1865.	738	90, 094, 847 46	22, 059	42, 647, 077 68	866	3, 231, 449 00	84, 517	14, 047, 599 35	2, 594	8, 019, 331 56	....	.....	110, 774	158, 040, 305 05
June 30, 1866	981	110, 209, 718 62	7, 228	26, 902, 784 54	448	2, 881, 256 33	78, 335	16, 189, 247 17	4, 317	21, 353, 127 68	....	.....	91, 309	177, 536, 134 34
June 30, 1867.	1, 451	183, 041, 476 09	3, 206	23, 050, 181 18	821	4, 273, 208 91	59, 121	10, 638, 782 78	3, 765	19, 891, 437 59	....	.....	68, 364	240, 895, 086 55
June 30, 1868.	1, 038	146, 305, 528 14	1, 897	20, 484, 802 13	962	5, 301, 722 89	203, 980	19, 598, 445 88	2, 416	5, 262, 140 63	....	.....	210, 293	196, 952, 639 67
June 30, 1869	1, 216	183, 052, 989 46	1, 990	8, 598, 706 04	1, 169	4, 715, 039 43	85, 279	8, 355, 618 22	1, 478	2, 841, 079 24	....	.....	91, 132	207, 563, 432 39
June 30, 1870	1, 083	141, 438, 620 99	1, 708	3, 571, 107 13	1, 172	3, 033, 827 41	53, 826	4, 160, 776 31	946	2, 443, 906 48	....	.....	58, 735	154, 648, 298 32
June 30, 1871.	843	124, 063, 652 23	2, 394	2, 023, 703 26	1, 482	8, 194, 634 63	40, 078	2, 348, 164 42	.....	957, 010 35	....	.....	44, 797	137, 587, 164 89
June 30, 1872.	2, 350	131, 057, 413 02	1, 805	1, 566, 924 96	1, 649	5, 351, 816 32	22, 170	1, 278, 160 29	.....	657, 266 02	....	.....	27, 974	139, 911, 580 61
June 30, 1873	1, 033	27, 116, 621 39	2, 567	1, 968, 183 01	1, 871	8, 329, 188 21	32, 420	1, 664, 985 64	.....	405, 060 44	....	$8, 541, 725 08	37, 891	48, 025, 763 77
June 30, 1874	1, 008	17, 257, 093 25	2, 708	6, 125, 429 70	1, 648	4, 974, 866 43	27, 315	1, 230, 827 94	.....	220, 489 75	....	778, 003 28	32, 679	30, 586, 710 35
June 30, 1875	506	14, 837, 714 29	2, 264	3, 164, 634 07	2, 107	6, 033, 207 25	13 476	981, 407 74	.....	223, 962 79	..	853, 668 13	24, 353	26, 094, 594 27
June 30, 1876.	565	15, 563, 739 75	2, 177	2, 346, 339 07	2, 242	7, 081, 603 57	11, 433	485, 084 65	.....	224, 877 89	...	210, 874 07	16, 417	25, 912, 519 00
June 30, 1877.	518	12, 604, 998 41	2, 207	2, 193, 993 02	2, 974	8, 508, 480 73	13, 799	577, 340 79	.....	132, 699 16	..	296, 100 15	19, 498	24, 313, 612 26
Total	14, 889	1, 337, 645, 396 18	86, 017	268, 159, 828 93	21, 118	79, 587, 598 95	835, 024	95, 219, 444 12	20, 256	65, 469, 008 64	..	10, 680, 370 71	977, 304	1, 856, 761, 647 53

Statement of property-accounts adjusted and miscellaneous work performed in connection with the settlement of accounts.

For the year ending—	Number of property-accounts adjusted.	Number of bounty-claims rejected.	Number of letters written.	Number of letters, &c., received, briefed, and registered.	Number of requisitions registered and posted.	Number of certificates from rolls, &c., furnished Adjutant-General's and other offices.
June 30, 1862	5, 021	822	14, 584	37, 473	5, 589	.....
June 30, 1863	7, 368	1, 470	40, 651	134, 816	5, 144	.....
June 30, 1864	29, 745	2, 374	108, 373	254, 690	5, 410	.....
June 30, 1865	163, 429	2, 210	126, 569	170, 340	5, 995	38, 904
June 30, 1866	176, 263	19, 099	370, 020	245, 903	2, 698	74, 041
June 30, 1867	141, 698	27, 236	478, 477	486, 305	2, 401	134, 328
June 30, 1868	129, 463	41, 217	603, 698	220, 209	1, 868	320, 408
June 30, 1869	91, 322	26, 526	405, 745	171, 931	2, 709	125, 315
June 30, 1870	43, 689	22, 865	363, 556	173, 487	2, 842	16, 435
June 30, 1871	39, 171	22, 955	233, 129	237, 754	2, 519	18, 138
June 30, 1872	237, 675	13, 873	202, 658	133, 957	2, 606	29, 309
June 30, 1873	41, 775	18, 346	265, 544	194, 574	2, 679	42, 309
June 30, 1874	31, 138	17, 618	237, 485	186, 584	3, 261	35, 647
June 30, 1875	4, 932	11, 981	131, 321	118, 602	3, 440	53, 849
June 30, 1876	4, 746	7, 856	101, 140	94, 464	3, 386	22, 874
June 30, 1877	5, 613	9, 56[illegible]	106, 046	116, 563	3, 957	9, 046
Total	1, 153, 048	246, 017	3, 788, 996	2, 977, 652	56, 504	920, 603

In 1861 the files of this office were conveniently accommodated in two rooms. At the present time they consist of more than twenty-two thousand cubic feet, and weigh about three hundred tons. That portion of them which consists of officers' property-returns, that have been examined and adjusted, is in two rented buildings, outside of Winder's building, where the examinations were made. The larger portion, which embraces the settlements of claims and accounts for the disbursement of money, occupies the entire attic story of Winder's building and cases in the corridors of that part of the building assigned to this office. Neither of the buildings containing the officers' returns is fire-proof, nor is the upper portion of Winder's building, where the most valuable files of the office are necessarily deposited. It is earnestly hoped that steps will be taken at an early day to render Winder's building fire-proof. The value of the files thus exposed will be appreciated, when it is understood that the money vouchers alone show the disbursement of over nineteen hundred millions of dollars, covering the pay of the Army; expenses of recruiting; collecting, drilling, and organizing volunteers; ordnance and ordnance stores, medical and hospital department, and the Indian service, with other miscellaneous matters since July 1, 1815.

The pay-rolls of the Army in the accounts of paymasters, besides furnishing the only evidence which the government has of the proper disbursement of some fifteen hundred millions of dollars, are, and will be in the future, of great value to the people of the country, especially to officers and soldiers, or their friends, as furnishing interesting and important incidents of personal history. There would seem to be no argument needed to demonstrate the importance of properly preserving them.

In consequence of the poor quality of paper employed in making these rolls, and their frequent handling in the office of the Paymaster-General and this office, while settling the accounts of paymasters and the various claims of soldiers and their heirs, they became so badly worn upon the

folds that most of them would fall into pieces upon being opened, often requiring great care to prevent the loss or displacement of some portion. This was especially true of those so frequently used in settling the various claims for bounty, since eighteen hundred and sixty-two, and I became satisfied that if what was called the "equalization of bounty bill" should become a law before the rolls could be repaired, they would be virtually destroyed before settlement of the claims under it could be made. It was not practicable to have photographic copies of them made until after they had been repaired, and an attempt to have them copied in any other way, besides involving an expense of twenty-five or thirty dollars apiece, would fail to secure the signatures, or fac-similes of them, of the officers and men who had been paid. An investigation showed that there must be over six hundred thousand mutilated rolls and vouchers in the office needing repairs to properly preserve them. Having satisfied myself that the best method would be to repair them with vellum, and that the work could be done cheaper and neater by women than men, I brought the subject to the attention of the Secretary in the summer of 1875, informing him orally of the whole matter, and in view of the magnitude and importance of the work, and that there was no appropriation for this office out of which it could be executed, it was determined to detail female clerks for the purpose of making the needed repairs. Work was commenced under this arrangement on the 17th of August, 1875, and has been done in a most satisfactory manner. On the 30th of September last, three hundred and eighty-five thousand eight hundred and seventy-five mutilated vouchers had been repaired, which are really stronger and better fitted to bear future handling than they were when first made, and there now remain about two hundred and ninety thousand, according to the best estimate that can be made, which need similar repairs. It is earnestly hoped that means will be furnished to complete this valuable and important work.

The condition of the work in the office is very satisfactory, and it affords me great pleasure to bear testimony to the ability, faithfulness, and efficiency of the gentlemen composing its clerical force. In fact all persons who are at present connected with it, are entitled to my special commendation.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE, *October* 31, 1877.

SIR: I have the honor to submit herewith report of the business transacted in this office during the fiscal year ended June 30, 1877.

The following statement shows in tabular form the number and amount of accounts and claims on hand, received, and settled, and the number unsettled at that date, viz:

Description of accounts and claims.	Number of accounts remaining on hand June 30, 1876.	Number of accounts received during the year ended June 30, 1877.	Number of accounts settled in fiscal year ended June 30, 1877.		Number of accounts unsettled June 30, 1877.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermaster's money	296	1,858	1,974	$8,135,493 59	180	$1,994,989 70
Quartermaster's property	134	3,780	3,734	.....	180	.....
Commissary's money	610	1,913	1,863	3,252,851 40	660	1,128,228 92
Commissary's provision-returns	506	1,913	1,863	.....	556	.....
Pension-agent's money	409	834	952	34,067,985 43	291	2,857,304 71
Engineer's money	36	189	166	5,818,052 58	59	2,132,649 69
Signal-officer's money	5	149	137	659,316 51	17	130,816 87
Signal-officer's property	37	1,534	1,402	.....	169	.....
Claims for horses lost	6,237	162	594	69,986 86	5,895	1,033,654 68
Claims for steamboats destroyed	73	2	2	60,000 00	73	703,028 87
Oregon war-claims	743	49	115	29,415 92	677	25,605 86
Miscellaneous claims	10,868	4,016	3,645	3,884,639 81	*11,239	7,111,356 10
State war-claims	6	9	9	249,465 44	6	2,932,585 54
Montana war-claims	.....	9	9	3,485 19	.....	.....
Dakota war-claims	.....	23	23	1,138 00	.....	.....
Total	19,960	16,440	16,398	56,231,830 73	20,002	20,050,220 94

* This is the amount stated in 9,424 cases, the amounts in the other (1,444) cases not being stated in the claim papers.

A comparison of the above table with that of the previous fiscal year shows an increase of 42 unsettled accounts and claims, involving $5,609,499.55 less in amount than on June 30, 1877.

BOOKKEEPERS' DIVISION; J. F. JONES, CHIEF.

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 Third Auditor's Office during the fiscal year ended June 30, 1877.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Number of requisitions drawn by the Secretaries of War and of the Interior upon the Secretary of the Treasury in favor of sundry persons, 5,684, amounting to $50,610,808.20, paid in the manner herein set forth, and out of the following appropriations, viz:					
Regular supplies of the Quartermaster's Department	$3,967,019 79	$25,027 59	$48 10	.....	$3,992,095 48
Incidental expenses of the Quartermaster's Department	849,663 94	16,805 26	33 70	.....	866,502 90
Barracks and quarters	1,151,847 79	87,787 98	48 92	.....	1,239,684 69
Transportation of the Army and its supplies	3,670,426 43	735,650 41	9,392 82	.....	4,415,469 66
Clothing of the Army	686,496 77	4,354 73	.....	.....	690,851 50
National cemeteries	137,617 05	175 00	.....	.....	137,792 05
Observation and report of storms	300,039 87	.....	.....	.....	300,039 87
Military posts on Yellowstone and Muscleshell Rivers	190,000 00	.....	.....	.....	190,000 00
Head-stones for national cemeteries	323,000 00	.....	.....	.....	323,000 00
Horses for cavalry and artillery	588,763 10	29,203 58	.....	.....	617,966 68
Construction and repair of hospitals	113,497 18	50 00	.....	.....	113,547 18
Pay of superintendents of national cemeteries	57,820 00	.....	.....	.....	57,820 00
Military prison at Fort Leavenworth, Kans	61,688 15	.....	.....	.....	61,688 15
Construction, maintenance, and repair of military telegraph lines	45,000 00	.....	.....	.....	45,000 00
Rent of building corner of Pennsylvania avenue and Fifteenth street	17,800 00	4,200 00	.....	.....	22,000 00
Erection of head-stones in national cemeteries	25,000 00	.....	.....	.....	25,000 00
Transportation of officers and their baggage	.....	111 94	214 70	.....	326 64
Military road from Sioux City, Iowa, to Fort Randall, Dak	2,500 00	.....	.....	.....	2,500 00
Claims for quartermaster's stores and commissary supplies, act July 4, 1864	.....	166,098 90	.....	.....	166,098 90
Pay, transportation, services, and supplies, Oregon and Washington volunteers 1855-'56	.....	9,093 92	.....	.....	9,093 92
Refunding to States expenses incurred, &c	.....	217,722 22	.....	.....	217,722 22
Signal-service	10,500 00	.....	.....	.....	10,500 00
Claims of loyal citizens for supplies, &c., furnished during the rebellion	.....	942,818 32	.....	.....	942,818 32
Reimbursing the State of Kentucky for expenses incurred, &c	.....	4,504 80	.....	.....	4,504 80
Construction of jetties and other works at South Pass, Mississippi River	.....	500,000 00	.....	.....	500,000 00
Commutation of rations of prisoners of war in rebel States	2,000 00	.....	.....	.....	2,000 00
Support of Bureau Refugees, Freedmen, and Abandoned Lands	.....	138 10	1,094 25	.....	1,232 35
Horses and other property lost in the military service	.....	47,701 54	1,107 76	.....	48,809 30
Sundry engineer appropriations	3,794,242 87	3,630 20	.....	.....	3,797,873 07
Military Academy, West Point, N. Y.	64,650 29	.....	.....	.....	64,650 29
Subsistence of the Army	2,628,250 93	24,458 03	1,973 45	.....	2,654,682 41
Army pensions	28,326,170 00	27,884 47	761 33	.....	28,354,815 80
Compensation to agents	203,175 00	.....	.....	.....	203,175 00
Fees for preparing vouchers	218,045 00	.....	.....	.....	218,045 00
Fees for examining-surgeons	67,610 00	.....	.....	.....	67,610 00
Relief of persons suffering from the ravages of grasshoppers	.....	.....	288 40	.....	288 40
Relief of Joseph Wilson	.....	.....	.....	15,300 00	15,300 00
Relief of Daniel Wormer	.....	.....	.....	2,000 00	2,000 00
Relief of Randall Brown	.....	.....	.....	1,500 00	1,500 00

Statement showing the financial operations of the Third Auditor's Office, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Relief of Mrs. James K. Polk				$1,500 00	$1,500 00
Relief of Louis Rosenbaum				1,424 37	1,424 37
Relief of Thomas Day				640 75	640 75
Relief of R. J. Henderson				7,253 90	7,253 90
Relief of certain officers of the Third Artillery, United States Army				3,600 00	3,600 00
Relief of C. C. Campbell				6,000 00	6,000 00
Relief of A. M. Garoutte				1,544 15	1,544 15
Relief of Almont Barnes				150 00	150 00
Relief of Joseph W. Parrish				4,280 00	4,280 00
Relief of Edwin Ebert				110 00	110 00
Relief of W. H. Woodward				588 00	588 00
Relief of J. B McCullough				328 87	328 87
Relief of W. S. McComb				195 00	195 00
Relief of Western and Atlanta Railroad Company of Georgia				199,038 58	199,038 58
Relief of W. W. Van Antwerp				150 00	150 00
	$47,497,024 16	$2,854,324 75	$13,855 67	245,603 62	50,610,808 20

PER CONTRA.

	Deposits.	Transfer accounts.	Total.
The number of credit and counter requisitions drawn by the Secretaries of War and the Interior on sundry persons in favor of the Treasurer of the United States, is 1,120, on which repayments into the Treasury have been made through the Third Auditor's Office, during the fiscal year ended June 30, 1877, as follows	$1,635,124 55	$294,029 04	$1,929,153 59

QUARTERMASTER'S DIVISION, I. S. TICHENOR, CHIEF.

The accounts of quartermasters embrace disbursements for barracks and quarters, hospitals, store-houses, 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 s ationery; 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 andgarrison 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.

Statement showing the operations of the quartermaster's division, Third Auditor's Office, for the fiscal year ending June 30, 1877.

	Money-accounts.		Property returns.	Supplemental settlements.			Signal-accounts.			Total.	
	Number.	Amount involved.		Property.	Money.	Amount involved.	Property.	Money.	Amount involved.	Number.	Amount involved.
On hand per last report	296	$1, 774, 686 07	134	.....	.....	.....	37	5	$26, 998 41	472	$1, 801, 684 48
Received during the fiscal year	1, 858	8, 355, 797 22	3, 780	65	238	$129, 391 29	1, 534	149	763, 134 97	7, 624	9, 248, 323 48
Total	2, 154	10, 130, 483 29	3, 914	65	238	129, 391 29	1, 571	154	790, 133 38	8, 096	11, 050, 007 96
Reported during the fiscal year	1, 974	8, 135, 493 59	3, 734	65	238	129, 391 29	1, 402	137	659, 316 51	7, 550	8, 924, 201 39
Remaining unsettled	180	1, 994, 989 70	180	.....	.....	.....	169	17	130, 816 87	546	2, 125, 806 57
Total	2, 154	10, 130, 483 29	3, 914	65	238	129, 391 29	1, 671	154	790, 133 38	8, 096	11, 050, 007 96

Number of letters written in the quartermasters's division, 6,438; average number of clerks employed, $27\frac{7}{12}$; number of pages written, 4,143; number of vouchers examined, 228,879.

The report exhibits the total number of money accounts and property returns on hand June 30, 1876; the number of each class of accounts received and examined, and the number remaining on hand at the close of the year.

A comparison with the last report shows a reduction in the average number of clerks employed in this division of twelve and a fraction; thus, average number employed during the fiscal year ending June 30, 1876, $39\frac{2}{3}$, and the average number employed during the year just closed, $27\frac{7}{12}$; notwithstanding such a large reduction, the current work has been kept well in hand, and there has been a steady closing up of the old unsettled accounts that accumulated during the war. The entire force employed in this division at the close of the fiscal year was 20, which number it is hoped will be sufficient to keep up the work.

No claims have been allowed under the second section of the act of May 18, 1872, commonly known as the eight-hour law.

Congress having failed to make appropriation for the support of the Army at its last session, some time must necessarily elapse before accounts for the next fiscal year will be received, which will enable the division to devote their entire time to closing up the accounts rendered prior to the close of the last fiscal year, and in which work the division is now engaged.

SUBSISTENCE DIVISION, ANDREW CAULDWELL, CHIEF.

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 to 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 vouchers and papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this office.

SUBSISTENCE ACCOUNTS.

	Money accounts.		Provision-returns.
	Number.	Amount involved.	
On hand per last report, June 30, 1876	610	$857, 269 33	506
Received during the fiscal year	1, 913	3, 523, 810 99	1, 913
Total	2, 523	4, 381, 080 32	2, 419
Audited during the fiscal year	1, 863	3, 252, 851 40	1, 863
Remaining on hand June 30, 1877	660	1, 128, 228 92	556

ENGINEER ACCOUNTS.

The engineer branch is engaged in the examination of the accounts of officers and agents of the Engineer Department, who, under 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 engineer branch for the fiscal year are shown by the following statement, viz:

	Money account.	
	Number.	Amount involved.
On hand per last report, June 30, 1876	36	$2,790,480 43
Received during the fiscal year	189	5,160,221 84
Total	225	7,950,702 27
Audited during the fiscal year	166	5,818,052 58
Remaining on hand June 30, 1877	59	2,132,649 69

Number of vouchers examined in subsistence and engineer division, 111,254; number of letters written, 1,610; number of "differences" written, 729; number of queries answered, 560; average number of clerks employed, 9½.

CLAIMS DIVISION, W. S. STETSON, CHIEF.

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 employés, 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, ETC.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1876	10,868	*$6,283,203 62	
Received during the year	4,016	†4,712,792 29	
Total	14,884	10,995,995 91	
Disposed of during the year	3,645	‡3,884,639 81	$2,697,914 06
On hand July 1, 1877	11,239	§7,111,356 10	2,697,914 06

* This is the amount claimed in 9,424 cases, the amounts in the other (1,444) cases not being stated in the claim papers.
† This is the amount claimed in 3,923 cases, the amounts in the other (93) cases not being stated.
‡ This is the amount claimed in 3,549 cases, the amounts in the other (96) cases not being stated.
§ This is the amount claimed in 9,798 cases, the amounts in the other (1,441) cases not being stated.

Number of letters written, 2,791.

Oregon and Washington Indian War-Claims, 1855–'56.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1876	743	*$50,109 03	
Received during the year	49	†4,912 85	
Total	792	55,021 88	
Disposed of during the year	115	‡29,415 92	$18,699 37
On hand July 1, 1877	677	§25,605 96	18,699 37

* This is the amount claimed in 401 cases, the amounts in the other (342) cases not being stated.
† This is the amount claimed in 17 cases. the amounts in the other (32) cases not being stated.
‡ This is the amount claimed in 64 cases, the amounts in the other (54) cases not being stated.
§ This is the amount claimed in 354 cases, the amounts in the other (323) cases not being stated.

Number of letters written, 61.

Lost vessels, &c., act March 3, 1849.

	No.	Amount. claimed.	Amount allowed.
On hand July 1, 1876	73	*$762,396 37	
Received during the year	2	†632 50	
Total	75	763,028 87	
Disposed of during the year	2	†60,000 00	31,882 72
On hand July 1, 1877	73	*703,028 87	31,882 72

* This is the amount claimed in 73 cases. † This is the amount claimed in 2 cases.

STATE AND HORSE CLAIMS DIVISION—T. E. G. PETTENGILL, CHIEF.

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 harnesses, while in said service, by impressment or contract.

State claims.

	Original accounts.		Suspended accounts.	
	No.	Amount.	No.	Amount.
On hand June 30, 1876	6	$3,024,089 65	38	$4,708,428 61
Received during the fiscal year ending June 30, 1877	9	157,961 33	.....	.....
Total	15	3,182,050 98	38	4,708,428 61
Reported during the fiscal year ending June 30, 1877	9	249,465 44	8	167,109 57
On hand June 30, 1877	6	2,932,585 54	30	4,541,319 04

Territorial claims.

	Montana war-claims.		Dakota war-claims.	
	No.	Amount.	No.	Amount.
On hand June 30, 1876	.....	.....	.....	.....
Received during the fiscal year ending June 30, 1877	9	$3,485 19	23	$1,138 00
Total	9	3,485 19	23	1,138 00
Reported during the fiscal year ending June 30, 1877	9	3,485 19	23	1,138 00
On hand June 30, 1877	.....	.....	.....	.....

Horse-claims.

	No.	Amount.	No.	Amount.
Claims on hand July 1, 1876	.....	.....	6,237	$1,064,556 74
Claims received during the year	.....	.....	126	33,049 05
Claims reconsidered during the year	.....	.....	36	6,035 75
Total	.....	.....	6,399	1,103,641 54
Claims allowed during the year	398	$52,260 13		
Disallowed on same	.....	7,267 10		
Claims rejected	106	10,459 63		
Deduct as finally disposed of during the year	.....	.....	504	69,986 86
Claims on hand July 1, 1877	.....	.....	5,895	1,033,654 68

Number of briefs made, 806; number of claims examined and suspended, 1,754; number of letters received and docketed, 3,942; number of letters written, 5,129; number of clerks employed, 7.

PENSION DIVISION, W. H. WHITNEY, CHIEF.

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensions throughout the United States. The Commissioner of Pensions is charged with the allowance and issue of all certificates for pensions under existing laws. The certificate issued in favor of the pensioner is sent directly to the agent for paying pensions, and at the same time a copy of the certificate is forwarded to this office for record. This certificate is recorded in a roll-book prepared for each agency, on which is given the name in full, rate, date of commencement, ending, or other data, to assist in the proper adjustment of payments when made by the several agents.

An account is kept with each pension-agent, charging him with all moneys advanced for payment to pensioners under his proper bond and fiscal year. At the end of each month the agent forwards his vouchers, abstract of payments, and money statement direct to this office, where a preliminary examination is made to see if the money advanced is properly accounted for; the receipt of the account is then acknowledged, and the account filed for audit. Each voucher is subsequently examined and the payment entered on the roll-book opposite the pensioner's name. Care has to be exercised to see that the rate, whether reduced or increased, to which the pensioner is entitled is properly paid.

Every odd year each invalid pensioner, whose disability does not exempt him, is subject to examination by duly appointed surgeons, and if the rate named in his certificate is less than the rate heretofore paid the agent can pay only at the reduced rate. The agent's account, when audited, is reported to the Second Comptroller for his revision, and a copy of the statement of errors, if any, sent to the agent for his information and explanation. The account, when returned from the Second Comptroller, is placed in the settled files, where it permanently remains. In cases of defalcation certified copies of all papers or transcripts of the account are prepared and forwarded to the Second Comptroller, who files therewith a certified copy of the bond, and forwards the same to the Solicitor of the Treasury for suit.

By the act of July 8, 1870, pensioners are paid quarterly instead of semi-annually as before; consequently double the amount of labor has to be performed in auditing accounts.

The act of July 12, 1870, requires all accounts to be audited by fiscal years, and the unexpended balances to be covered into the Treasury to the credit of the appropriation to which they properly belong.

As applied to pensions the law works well.

The act of February 14, 1871, granted pensions to survivors of the war of 1812, who served at least sixty days, and to the widows of those who were married prior to the treaty of peace, and shall not have remarried. This class of cases is gradually decreasing, $237,949.12 less in amount having been paid this year than last.

The act of June 8, 1872, increased the pensions of invalids for specific disabilities to $18, $24, and $31.25 per month, which act was further amended March 3, 1873, by allowing the $18 to be divided *pro rata* for proportionate disability. The act of June 8, 1874, increased the pensions of soldiers who lost an arm at or above the elbow, or a leg at or above the knee to $24, provided they could not use an artificial limb, or to receive pay therefor if used. This proviso was repealed by act of August 15, 1876. The act of February 28, 1877, increases the allowance to pensioners who have lost one hand and one foot, &c., to $36 per month.

The numerous changes in the laws relating to pensioners increases the amount of labor to be performed in this office, and requires constant watchfulness to prevent erroneous payments.

By act of March 23, 1876, payment for artificial limbs, heretofore paid out of invalid pensions, was transferred to the control and direction of the Surgeon-General of the Army.

At the end of each fiscal year all unexpended balances are deposited to the credit of the Treasurer of the United States, and the certificates are forwarded to the Secretary of the Treasury, who refers the same to this office for proper credits to be given, which is done, and the amounts are designated for credit under the appropriations to which they belong.

Each pension agent at the end of each year is directed to forward a complete list of all outstanding unpaid checks issued by him; and the funds represented by all checks which remain unpaid over three years are covered into the Treasury to the credit of outstanding liabilities, as provided for by law.

Amounts refunded to the credit of the following appropriations during the fiscal year ending June 30, 1877.

Invalids, 1871	$1,449 39
Widows, 1871	11,882 30
Invalids, 1872	147 87
Widows, 1872	2,418 90
Army pensions, 1873	16,517 71
Army pensions, 1874	4,017 00
Balance on hand June 30, 1876, appropriation 1875	329,997 95
Amount refunded and deposited	5,965 59
	335,963 54
Amount paid on settlement of accounts	1,706 86
Balance to the credit of appropriation, June 30, 1877	334,256 68

The above amounts were all carried to the surplus fund.

Balance on hand June 30, 1876, appropriation 1876	$966,019 30
Amount refunded and deposited	650,890 07
	1,616,909 37
Amount paid on settlement of accounts	21,724 66
Balance to the credit of appropriation, June 30, 1877	1,595,184 71

Amount appropriated to pay Army pensions for the fiscal year ending June 30, 1877.

Army pensions	$28,400,000 00
Compensation	200,000 00
Fees on vouchers	250,000 00
Fees for surgeons	100,000 00
Total	28,950,000 00
Amount undrawn:	
Army pensions	425,409 15
Compensation	168 17
Fees on vouchers	36,875 25
Fees for surgeons	33,756 00
Total	496,208 57
	28,453,791 43

Amount to be accounted for as follows:

Amount paid Army pensions	$27,593,404 30
Amount paid compensation and expenses	236,994 30
Amount paid fees on vouchers	215,317 75
Amount paid fees for surgeons	66,057 42
Amount of unexpended balance in agents' hands to be deposited	337,812 92
Amount paid on audited accounts (miscellaneous)	4,204 74
	28,453,791 43

The following tabular statement shows the number of accounts received and audited during the fiscal year ending June 30, 1877:

	Number.	Amount involved.
Accounts on hand June 30, 1876	409	$9,025,930 84
Accounts received during the year	834	27,899,359 30
Total	1,243	36,925,290 14
Accounts reported to the Second Comptroller	952	34,067,985 43
Accounts on hand unsettled	*291	2,857,304 71
Total	1,243	36,925,290 14

* The unsettled accounts on file belong to the fiscal year ending June 30, 1877.

Pensioners recorded	10,526
Pensioners transferred	21,162
Pensioners increased	10,362
Pensioners restored	1,001
Certificates reissued	873
Changes noted	12,449
Artificial limbs issued 1876	123
Pension vouchers examined	1,121,910
Payments entered	1,011,585
Pages of abstract added	36,609
Pages of miscellaneous copied	2,140
Payments corrected	1,257
Copies of surgeon's certificates furnished commissioner	327
Letters received and entered	4,089
Letters written	4,298
Letters copied and indexed	3,639
One hundred and eighty-nine pension checks verified before payment, amounting to	$5,398 69
Pension checks reported for cover to outstanding liabilities prior to this year, not before reported. 258 in number, amounting to	$7,416 08
Pension checks reported this year for cover to outstanding liabilities, 546 in number, amounting to	$12,879 88

One hundred and eighty-eight special settlements were made, the number not being included in the statement above. Mostly old accounts which have been closed.

Thirty-one settlements for lost or destroyed checks were made, involving the sum of $2,037.73.

The following statement exhibits the number and amount of accounts on hand and unsettled July 1, 1869, together with those received and audited each fiscal year since:

	Number.	Amount involved.	Number.	Amount involved audited.
On hand July 1, 1869	637	$34,811,593 83	.....	.....
Received during the fiscal year 1870	714	27,743,819 29	631	$25,596,876 39
Received during the fiscal year 1871	930	28,513,262 44	789	32,813,334 28
Received during the fiscal year 1872	684	28,661,597 26	900	40,000,205 68
Received during the fiscal year 1873	711	28,756,702 92	795	33,926,555 19
Received during the fiscal year 1874	864	29,708,332 26	786	26,431,156 71
Received during the fiscal year 1875	798	29,572,855 54	619	19,888,428 52
Received during the fiscal year 1876	741	28,348,161 99	1,150	48,433,036 92
Received during the fiscal year 1877	834	27,899,359 30	952	34,067,985 43
On hand and received	6,913	264,015,684 83	6,622	261,158,380 12
Amount audited	6,622	261,158,380 12	.....	.....
Balance on hand June 30, 1877	291	2,857,304 71	.....	.....

The appropriation for the last fiscal year was divided under four heads (instead of one as before, viz, "Army pensions"), which very much retards business without being of any benefit.

By executive order dated May 7, 1877, the number of pension agencies was reduced from 58 to 18, from and after July 1, 1877. This reduction, it is estimated, will save the government about $142,000 per annum.

The force employed in this division numbered 41 clerks and 2 copyists.

The following tabular statements exhibit the amount disbursed by the several agents, and the unexpended balance in hand to be covered into theTreasury:

Unexpended balances in hands of pension-agents June 30, 1877.

States.	Agencies.	Agents.	Balances due United States.	Balances due agents.
Arkansas	Little Rock	John G. Price	$5,846 41	
Connecticut	Hartford	D. C. Rodman	5,567 15	
California	San Francisco	Thomas R. Moseley	6,696 47	
District of Columbia	Washington City	David C. Cox	10,990 61	
Delaware	Wilmington	Daniel Burton	2,380 20	
Indiana	Fort Wayne	Hiram Iddings	968 00	
Do	Indianapolis	W. H. H. Terrell	11,031 54	
Do	Madison	Mark Tilton		$748 26
Illinois	Chicago	Ada C. Sweet	7,494 71	
Do	Quincy	B. M. Prentiss	3,908 75	
Do	Springfield	Jesse H. Moore	4,325 72	
Do	Salem	Isaac Clements	7,684 95	
Iowa	Dubuque	Jacob Rich	3,653 34	30 25
Do	Des Moines	B. F. Gue	3,860 47	
Do	Fairfield	D. B. Wilson	4,463 01	
Kentucky	Louisville	R. M. Kelly	198 71	
Do	Lexington	John A. Prall	3,325 66	
Kansas	Topeka	John M. Allen	4,557 79	
Louisiana	New Orleans	R. H. Isabelle	833 12	
Maine	Augusta	F. M. Drew	6,434 01	
Do	Bangor	B. E. Small	8,077 78	
Do	Portland	George L. Beal	58 76	
Massachusetts	Boston	D. W. Gooch	15,573 52	
Do	Fitchburg	J. W. Kimball	3,330 90	
Maryland	Baltimore	Harrison Adreon	262 74	
Missouri	Saint Joseph	W. T. Jackson	3,801 36	
Do	Saint Louis	A. R. Easton	18,322 86	
Michigan	Detroit	Samuel Post	5,517 05	
Do	Grand Rapids	Thad. Foote		1,679 96
Minnesota	Saint Paul	Eph. McMurtrie	6,927 43	
Mississippi	Vicksburg	John T. Rankin		
New Hampshire	Concord	E. L. Whitford	7,512 05	
Do	Portsmouth	D. J. Vaughan	370 38	
New York	Albany	S. H. H. Parsons	15,687 29	
Do	Brooklyn	James McLeer		143 42
Do	Canandaigua	L. M. Drury	969 08	
Do	New York City	Frank E. Howe	17,344 40	
New Jersey	Trenton	James F. Rusling	3,430 24	
North Carolina	Raleigh	A. W. Tourgee	1,259 90	
Nebraska	Omaha	C. L. Bristol	1,128 71	
Ohio	Columbus	A. T. Wikoff	27,108 18	
Do	Cincinnati	Charles E. Brown	13,378 36	
Do	Cleveland	Seth M. Barber	11,927 45	
Oregon	Portland	S. J. McCormick	1,415 82	
Pennsylvania	Pittsburgh	James McGregor	17,007 90	
Do	Philadelphia	A. D. Wood	24,228 94	
Do	do	H. G. Sickel	10,898 48	
Rhode Island	Providence	W. H. Reynolds	4,902 72	
Tennessee	Knoxville	D. T. Boynton	10,265 97	
Do	Nashville	William Y. Elliott	7,303 84	
Vermont	Burlington	J. L. Barstow	6 47	20 97
Do	Montpelier	Stephen Thomas	4,512 28	
Virginia	Norfolk	S. L. Anablé	625 01	
West Virginia	Wheeling	T. M. Harris	435 50	
Wisconsin	La Crosse	B. F. Bryant	1,808 63	
Do	Madison	Thomas Reynolds		966 08
Do	Milwaukee	Ed. Ferguson	1,781 24	
Total			341,401 86	3,588 94
Deduct balances due ag'ts			3,588 94	
			337,812 92	

Amounts disbursed by pension-agents during the fiscal year ended June 30, 1877, as shown by their accounts-current.

States.	Agencies.	Agents.	Invalids.	Widows.	War 1812.	Surgeons.	Voucher-fees.	Compensation.	Expenses.	Total.
Arkansas	Little Rock	John G. Price	$42,474 45	$106,797 75	$14,487 58	$170 00	$915 50	$4,000 00	$354 17	$169,199 45
Connecticut	Hartford	D. C. Rodman	161,127 67	223,546 07	16,377 39	881 60	3,338 00	4,000 00	162 12	409,432 85
California	San Francisco	Thomas R. Moseley	66,411 22	33,981 28	3,552 00	508 00	705 75	2,593 67	551 61	108,303 53
District of Columbia	Washington City	David C. Cox	641,795 70	248,260 50	102,460 52	555 00	6,482 50	4,000 00	455 17	1,004,009 39
Delaware	Wilmington	Daniel Burton	33,137 23	38,644 03	1,524 00	72 00	539 50	1,961 53	41 51	75,619 80
Indiana	Fort Wayne	Hiram Iddings	233,270 79	206,485 56	9,921 60	1,362 00	3,415 00	4,000 00	577 05	459,032 00
Do	Indianapolis	W. H. H. Terrell	554,109 54	588,930 14	33,033 10	3,734 95	9,274 00	4,000 00	990 29	1,194,072 02
Do	Madison	Mark Tilton	147,590 68	196,733 20	13,103 41	1,137 35	2,797 50	4,000 00	386 12	365,748 26
Illinois	Chicago	Ada C. Sweet	441,771 72	316,477 38	17,311 20	1,459 00	5,981 50	4,000 00	510 69	787,511 49
Do	Quincy	B. M. Prentiss	198,953 22	191,055 12	13,203 93	833 40	2,802 75	4,000 00	312 77	411,251 19
Do	Springfield	J. H. Moore	249,716 28	243,774 15	13,833 86	1,271 00	3,978 00	4,000 00	317 77	516,891 06
Do	Salem	W. E. McMackin	168,004 81	249,742 83	6,959 73	1,266 00	2,785 00	2,666 66	378 96	431,803 99
Do	do	Isaac Clements	143,344 78	187,998 72	6,076 80	694 00	2,550 50	1,333 33	316 92	342,315 05
Iowa	Dubuque	Jacob Rich	176,519 37	160,956 60	10,727 71	1,006 50	2,826 25	4,000 00	376 75	356,413 18
Do	Des Moines	Benjamin F. Gue	201,965 32	161,489 58	8,077 60	1,214 45	2,984 25	4,000 00	391 92	380,123 12
Do	Fairfield	D. B. Wilson	197,783 16	171,064 49	8,730 14	1,067 00	2,676 50	4,000 00	272 94	385,594 23
Kentucky	Louisville	R. M. Kelly	153,855 04	296,009 92	30,686 28	1,046 00	3,558 25	4,000 00	645 80	489,801 29
Do	Lexington	John A. Prall	89,610 31	227,255 81	27,378 89	659 00	2,268 75	4,000 00	569 58	351,742 34
Kansas	Topeka	John M. Allen	357,064 42	197,943 24	5,953 61	1,986 00	4,183 25	4,000 00	560 52	571,691 04
Louisiana	New Orleans	R. H. Isabella	53,323 37	64,572 52	32,935 44	184 00	899 75	3,936 81	314 99	156,166 88
Maine	Augusta	F. M. Drew	167,111 27	179,305 01	18,594 33	1,116 00	3,083 00	4,000 00	356 38	373,565 99
Do	Bangor	E. E. Small	145,455 22	166,109 44	7,572 28	596 25	2,861 75	4,000 00	330 28	326,925 22
Do	Portland	George L. Beal	191,855 49	188,377 18	16,358 95	581 00	3,324 25	4,000 00	458 70	404,955 57
Massachusetts	Boston	D. W. Gooch	481,023 69	513,008 19	20,756 54	1,683 10	8,390 75	4,000 00	657 81	1,029,520 08
Do	Fitchburg	J. W. Kimball	165,920 33	182,244 56	6,441 60	618 00	3,033 25	4,000 00	417 36	362,675 10
Maryland	Baltimore	Harrison Adreon	147,109 86	161,050 28	24,298 84	443 24	2,613 25	4,000 00	251 79	339,767 26
Missouri	Saint Joseph	J. T. Clements	6,403 46	15,566 02	904 00	139 00	77 25	555 55	129 89	23,775 17
Do	do	W. T. Jackson	189,744 40	183,055 38	20,989 33	894 50	2,910 00	3,444 44	268 19	401,306 24
Do	Saint Louis	A. R. Easton	260,953 64	368,897 35	26,526 93	1,394 50	4,417 25	4,000 00	511 47	666,701 14
Michigan	Detroit	Samuel Post	495,973 90	466,085 21	37,544 14	2,863 90	7,847 75	4,000 00	412 42	1,014,727 32
Do	Grand Rapids	Thad. Foote	156,967 05	112,742 72	7,204 40	1,095 00	2,398 25	4,000 00	272 54	284,679 96
Minnesota	Saint Paul	E. McMurtrie	200,260 08	164,260 03	5,698 40	1,376 50	2,687 75	4,000 00	296 94	378,579 70
Mississippi	Vicksburg	J. T. Rankin	6,465 70	42,979 31	18,189 25	8 00	383 00	1,852 78	121 96	70,000 00
New Hampshire	Concord	Alvah Smith	1,476 68	3,020 60	.....	67 00	20 50	222 22	35 31	4,842 31
Do	do	E. L. Whitford	173,703 90	172,708 92	13,517 08	605 90	2,959 25	3,777 78	251 12	367,523 95
Do	Portsmouth	D. J. Vaughan	37,771 19	44,127 98	4,493 60	116 00	809 50	2,230 18	81 17	89,629 62
New York	Albany	S. H. H. Parsons	571,271 56	622,780 31	72,148 31	2,605 63	10,128 50	4,000 00	1,399 45	1,284,333 76
Do	Brooklyn	James McLeer	105,770 90	139,930 37	23,495 21	494 06	2,016 50	3,250 00	186 38	275,143 42
Do	Canandaigua	L. M. Drury	588,166 03	558,054 58	70,314 44	2,682 92	9,855 50	4,000 00	957 45	1,234,030 92
Do	New York City	Frank E. Howe	413,346 75	471,139 53	49,092 23	1,928 52	7,476 50	4,000 00	700 13	947,683 66
New Jersey	Trenton	James F. Rushing	288,245 76	266,711 53	26,535 17	941 80	4,631 75	4,000 00	522 08	591,588 09
North Carolina	Raleigh	A. W. Tourgee	18,671 86	46,680 27	25,241 87	40 00	680 50	2,312 65	112 95	93,740 10
Nebraska	Omaha	C. L. Bristol	145,763 37	54,260 87	2,014 66	1,272 50	1,460 00	4,000 00	187 83	208,959 23

Amounts disbursed by pension-agents during the fiscal year ended June 30, 1877, as shown by their accounts-current—Continued.

States.	Agencies.	Agents.	Invalids.	Widows.	War 1812.	Surgeons.	Voucher-fees.	Compensation.	Expenses.	Total.
New Mexico	Santa Fé	Abram G. Hoyt	$2,055 33	$637 50	$48 00	.....	$11 50	$54 82	.....	$2,807 15
Ohio	Columbus	John A. Norris	129,219 37	161,784 01	14,215 99	$988 00	2,366 50	2,466 66	$263 08	311,303 61
Do	...do	A. T. Wikoff	171,898 26	221,335 16	18,538 12	776 50	3,520 75	1,533 33	2[illegible]9 70	417,891 82
Do	Cincinnati	Charles E. Brown	477,801 37	551,3[illegible]5 94	39,533 60	4,676 00	8,603 50	4,000 00	627 23	1,086,627 64
Do	Cleveland	Seth M. Barber	352,597 74	327,272 02	31,425 85	1,923 44	5,470 25	4,000 00	488 72	723,178 02
Oregon	Portland	S. J. McCormick	21,895 52	8,950 14	3,173 33	48 00	245 75	681 30	90 14	35,084 18
Pennsylvania	Pittsburgh	James McGregor	419,448 69	400,711 66	25,357 60	1,795 12	6,353 75	4,000 00	307 28	857,974 10
Do	Philadelphia	A. D. Wood	.....	1,090,748 29	26,927 99	.....	8,572 75	4,000 00	548 61	1,130,797 64
Do	...do	H. G. Sickel	1,103,045 26	.....	41,523 99	5,162 20	10,513 00	4,000 00	1,001 07	1,165,245 52
Rhode Island	Providence	W. H. Reynolds	52,146 71	82,300 00	3,710 13	238 00	1,110 25	3,517 77	74 42	143,097 28
Tennessee	Knoxville	D. T. Boynton	87,420 77	221,030 55	29,008 95	553 50	2,644 25	4,000 00	251 48	344,909 50
Do	Nashville	William Y. Elliott	36,530 52	143,051 69	42,307 42	192 69	1,513 50	4,000 00	144 21	227,740 03
Vermont	Burlington	J. L. Barstow	100,911 51	104,371 31	9,492 86	563 00	1,881 00	4,000 00	330 82	221,550 50
Do	Montpelier	Stephen Thomas	120,481 96	126,066 92	11,953 87	525 00	2,178 25	4,000 00	314 57	265,520 57
Virginia	Norfolk	S. L. Anable	24,753 82	33,939 86	68,719 82	265 50	1,122 50	3,303 57	269 92	132,374 99
West Virginia	Wheeling	Thomas M. Harris	177,595 13	224,871 19	35,881 81	1,191 10	3,615 00	4,000 00	412 27	447,566 50
Wisconsin	La Crosse	B. F. Bryant	96,365 60	76,325 37	4,204 26	707 40	1,402 75	4,000 00	185 99	183,191 37
Do	Madison	Thomas Reynolds	150,816 80	155,406 86	8,412 20	731 40	2,479 25	4,000 00	238 30	322,084 81
Do	Milwaukee	E. Ferguson	156,605 40	185,883 42	7,910 59	1,050 00	2,684 75	4,000 00	76 60	358,210 76
Total			12,952,850 93	13,350,886 42	1,296,402 73	66,057 42	215,317 75	213,695 05	23,321 66	28,118,531 96
Deduct amounts credited on account of overpayments			1,439 59	5,200 19	96 00	.....	.....	96	21 45	6,758 19
Total			12,951,411 34	13,345,686 23	1,296,306 73	66,057 42	215,317 75	213,694 09	23,300 21	28,111,773 77

COLLECTION DIVISION—J. M. VALE, CHIEF.

Statement of business transacted by the collection division during the year ending June 30, 1877.

Period.	Entries on register.	Special cases.			Bounty-land and pension cases.		Letters written.	Cases prepared for suit.
		Number of cases examined.	Containing vouchers.	Accounts referred to.	Service reported in bounty-land cases.	Service reported in pension cases.		
1876.								
July	365	387	13,241	2,050	7	111	399	.....
August	287	456	5,753	2,325	32	131	418	7
September	286	249	2,173	1,056	5	96	210	1
October	287	188	1,917	1,005	45	9	126	.....
November	.....	189	1,662	1,056	20	84	285	.....
December	310	229	2,145	1,138	48	36	203	.....
1877.								
January	298	230	4,263	2,330	20	100	207	2
February	309	210	2,293	1,765	15	60	185	.....
March	388	208	3,485	1,278	36	142	202	.....
April	.....	476	4,794	2,845	34	74	486	2
May	529	480	380	2,527	9	143	646	.....
June	136	446	1,243	2,411	40	96	578	1
Total	3,195	3,748	43,349	21,786	311	1,082	3,945	13

In addition to the foregoing, from two to four clerks have been employed during the year in withdrawing abstracts of accountability from the quartermaster property-returns and in checking the property thereon.

All the abstracts have been withdrawn and checking has been commenced, but is progressing very slowly because of the lack of clerks to perform this work. Although few money accounts have been examined in connection with the accountability abstracts of certifying officers, many payments, involving large amounts of money, have been checked which before stood open, and in one instance a double payment of over seven thousand dollars was discovered, the amount of which has been charged to the officer who made it.

Although but little progress has been made, enough has been done to indicate the benefits which will result to the government from the work, and that it should be completed as soon as possible. But with the present force its progress must necessarily be slow.

The rolls of the war of 1812 are in a bad state of preservation, many of them being badly worn and mutilated. Reference is, and has been, constantly had to these rolls to ascertain the services of soldiers of that war who apply for bounty-land and pension, and, by reason of the great lapse of time and frequent handling, all of them are more or less torn, and many of them will soon wholly disappear if something is not done to preserve them.

The employment of a sufficient number of clerks to make up in alphabetical registers a complete abstract of the service of every man whose name appears upon the rolls of the volunteers or militia, on file in this office, is recommended. This will obviate the necessity of referring to the rolls, except in special cases for the verification of a signature or for information of a like nature. It will also show at a glance all the service of every man who served in that war and was paid by paymasters whose accounts are on file in this office. No service can now be readily traced unless the name of the captain of the company or colonel of the regiment to which the soldier belonged be stated. The

recollection of these old soldiers as to the names of their commanding officers is found to be faulty, and frequently the service of soldiers cannot be ascertained because the names of their commanding officers cannot be furnished. Again, a soldier may have served honorably one period of enlistment under the command of an officer whose name is given, and dishonorably under one whose name is purposely suppressed. So faulty are the present indexes that the government is liable to be defrauded in many ways.

These records are the only records of the militia of the war of 1812 in existence, and their preservation is desirable, not only as a matter of history, but also to protect the government and afford proper information to the soldiers of that war and their representatives.

THE FILES.

The number of money settlements made in this office from March, 1817, to June 30, 1876, was 162,623, and the number added to June 30, 1877, was 5,140. making a total of 167,763. The number of property settlements made from 1861 to June 30, 1877, was 34,135; of which 3,079 were made during the last fiscal year. At present the files are in good condition, and the number of employés is five.

During the last fiscal year more than 1,200 linear feet of shelving have been filled with current accounts; an average of 600 feet each year, and it is probable that the bulk of incoming accounts will not be much diminished for the next four or five years.

The settlements are now contained in four rooms, three of them being attics. When the latest settlements, now in the office, are filed there will be no vacant shelving, and the only recourse of the file-clerks will be to place valuable documents upon the floors and in other inconvenient and unsafe places, thus rendering systematic arrangement impossible, and causing confusion and loss. It is therefore very necessary that additional room, with shelving, be provided as soon as possible.

The incoming pension vouchers alone amount to nearly 1,000,000 per annum, and they, as well as all others, should be accessible at all times for reference; hence the great importance of having suitable facilities for filing and arranging them in such a way that they may be referred to as occasion may require.

The recent destruction of the upper rooms of the Patent Office building by fire is a reminder of the unsafe condition of the valuable vouchers now on file. Hundreds of millions of money have been paid on the vouchers legally in the custody of this office, and some of the rooms in which they are placed are very far from being secure from the ravages of the flames. Suitable arrangements should speedily be made to obtain rooms as near fire-proof as possible for the custody of these valuable archives.

There were five lady copyists usefully employed during the year. The number of miscellaneous papers and difference-sheets registered was 4,516. The number of pages copied and compared was, miscellaneous papers, 18,528; difference-sheets, 2,198; letters, 4,388; letters compared only, 883; total, 25,997; names indexed, 54,141.

In respect to the imperative necessity of a statute of limitations, I invite attention to the extract from my last annual report (1876). This is but one of a long series of such recommendations by this office. I am surprised that Congress, while so frequently seeking to provide for the security of the Treasury against fraudulent demands, should entirely neglect this universally recognized and efficacious check.

Legislation is much needed to simplify the system of annual reports to Congress of amounts needed for claims against appropriations which either have become exhausted or have been covered into the Treasury in pursuance of section 5 of act of June 20, 1874, (legislative, executive, and judicial appropriation act.)

The great number of subdivisions in the appropriation for the Quartermaster's Department sufficiently multiplies labor, and when to this is added the legal requirement that *each fiscal year* of these exhausted and covered-in appropriations must be kept separate and distinct, the burden is becoming very heavy; and each new year adds another to these subdivisions of subdivisions.

Take "army transportation" for example, to say nothing of the *now existing* appropriations, we have already under this head the following list of *defunct* appropriations, viz, army transportation for 1871 and prior years, for 1872, for 1873, for 1874, and for 1875. On the 1st of July next that of 1876 will be added to the list, and one year thereafter 1877, and so on, *ad infinitum*. And this is but a sample of what must occur under each one of the leading heads of appropriation for that one department.

These almost endless subdivisions not only serve no useful purpose, but greatly increase clerical labor and liability to error. I see no reason why they should be required to be kept up in these defunct appropriations, either between the different heads of appropriations for a single department of the Army, or the fiscal year thereof.

I submith herewith the draft of a law which would, I think, accomplish this desirable end. Under this or some similar law the Secretary of the Treasury could annually ask Congress to provide for claims against appropriations no longer available in these general classes, viz:

Unpaid claims or accounts against the Quartermaster's Department;

Unpaid claims or accounts against the Subsistence Department, &c., &c.

SECTION 1. *Be it enacted, &c.*, That no claims or demands against the United States, of any kind whatsoever, shall be paid, except from the appropriations made therefor for the service of the fiscal year in which the same accrued, whether such appropriation be permanent, specific, or general; but the accounting-officers shall continue to receive and audit such claims or demands, under existing law, unless the same are barred by statute of limitations; and the Secretary of the Treasury shall, at the beginning of each regular session, report to Congress, with his annual estimates, any amounts which may be needed for *unpaid claims* or *demands* of the several branches of the government and the several staff-departments of the Army for which no available appropriations remain: *Provided*, That this section shall not operate to prevent the settlemnet of officers' accounts for expenditures made during the period for which the appropriation was available. * * * * *

Respectfully submitted.

HORACE AUSTIN,
Auditor.

HON. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
September 24, 1877.

SIR: In accordance with your request of the 17th instant, I have the honor to submit the following tabular statements, which give a full and complete account of the work performed in this office during the year ending June 30, 1877:

Statement of accounts, including marine, received and settled in the paymasters' section from July 1, 1876, *to June* 30, 1877, *with the amount of cash disbursed in those settled, and the number of letters received and written in relation to the same. George L. Clark, in charge.*

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers examined.	Cash disbursements.
1876.						
July	47	35	205	146	481	$592, 117 82
August	50	51	170	176	853	1, 031, 388 51
September	28	41	115	153	354	1, 049, 385 68
October	50	24	161	147	691	303, 542 41
November	36	27	105	101	273	498, 267 24
December	21	32	104	103	399	984, 857 83
1877.						
January	46	39	139	110	1, 174	758, 803 12
February	45	36	150	134	643	967, 988 75
March	31	58	114	163	1, 279	1, 340, 955 77
April	45	50	158	163	472	703, 497 90
May	51	39	118	163	567	1, 347, 706 80
June	26	36	76	133	944	761, 939 27
Total	476	468	1, 615	1, 692	8, 130	10, 340, 451 10

Number of unsettled accounts on hand July 1, 1876, 15.
Number of unsettled accounts on hand June 30, 1877, 23.

Statement of the work performed in the bookkeepers' section for the fiscal year ending June 30, 1877. Paris H. Folsom, in charge.

Date	Number of pay-requisitions.	Cash pay-requisitions. Amount.	Number of repay-requisitions.	Cash repay-requisitions. Amount.	Letters received.	Letters written.	Accounts journalized entered, and balanced.	Extracts from ledgers.	Accounts received.	Accounts settled.	Summary statements enter-d.	Checkages ordered.
1876.												
July	249	$2, 498, 507 86	4	$5, 286 59	232	314	43	38	4	4	....	36
August	205	1, 822, 017 47	33	188, 686 67	223	364	151	72	2	2	95	25
September	207	2, 370, 234 67	23	43, 541 68	181	317	51	41	5	5	....	11
October	154	1, 860, 920 27	27	782, 253 87	206	307	37	22	....	....	....	50
November	169	2, 006, 201 90	17	23, 235 12	145	197	65	42	1	1	115	9
December	190	1, 517, 217 29	6	488, 207 12	151	347	43	35	2	2	45	37
1877.												
January	184	1, 663, 699 73	25	678, 398 56	133	246	40	49	...	....	40	10
February	189	1, 399, 678 95	7	519, 938 14	125	345	15	35	....	....	75	22
March	213	1, 344, 355 41	20	158, 210 04	167	352	95	58	....	....	64	14
April	241	866, 343 37	35	472, 925 73	183	382	108	65	12	12	....	40
May	209	508, 849 66	28	131, 738 74	167	378	39	58	1	1	....	37
June	107	443, 295 96	24	29, 754 21	174	315	46	48	..	...	127	30
Total	2, 317	18, 301, 322 45	249	3, 522, 176 47	2, 087	3, 864	733	563	27	27	561	321

Statement of the work performed by the Navy pay and allotment section for the fiscal year ending June 30, 1877. William F. Stidham, in charge.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters received	Letters written.
1876.					
July	10	6	$723, 220 96	304	275
August	13	11	102, 175 29	265	245
September	6	5	65, 976 69	206	180
October	7	9	345, 326 15	175	181
November	9	5	1, 973, 989 20	177	149
December	7	16	324, 210 30	190	183
1877.					
January	9	7	212, 052 41	252	202
February	9	9	591, 633 03	210	158
March	15	19	2, 284, 256 81	276	186
April	13	20	1, 579, 701 83	244	173
May	15	16	691, 653 37	269	181
June	6	10	689, 105 62	186	161
Total	119	133	9, 583, 301 66	2, 754	2, 274

Allotment accounts.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1876.			1877.		
July	25	211	January	136	61
August	89	101	February	73	63
September	56	77	March	161	71
October	128	83	April	129	76
November	55	65	May	139	54
December	51	55	June	69	73
Total	404	592	Total	707	398

Statement of the amounts paid at the Navy pay-offices for allotments during the year 1876.

New York, N. Y	$69,077 00
Philadelphia, Pa	42,801 00
Boston, Mass	39,067 50
Washington, D. C	27,444 50
Baltimore, Md	16,086 00
Norfolk, Va	15,722 00
Portsmouth, N. H	8,775 00
San Francisco, Cal	2,852 00
Total	221,825 00

Accounts remaining on hand June 30, 1877, 514.
Number of vouchers examined, 21,810.

Statement of work performed by the prize-money and record section during the fiscal year ending June 30, 1877. *Benjamin P. Davis, in charge.*

Date.	Letters.		Claims.		Amount paid.	Records.				
	Received.	Written.	Received.	Settled.	Prize-money.	Letters keyed in.	Letters keyed out.	Letters indexed.	Names indexed.	Dead-letters registered.
1876.										
July	200	263	37	36	$5,375 34	1,386	1,378	610	1,234	11
August	323	405	71	49	5,025 27	1,620	1,730	.....	.....	19
September	309	384	106	38	3,912 49	1,274	1,487	649	.....	12
October	239	290	52	34	2,855 23	1,237	1,348	805	1,050	18
November	152	219	29	26	1,352 12	1,019	1,019	670	539	12
December	190	180	27	21	2,722 43	1,099	1,237	810	282	15
1877.										
January	208	236	25	25	2,974 59	1,216	1,226	1,217	.....	7
February	204	283	36	35	14,100 40	1,149	1,304	599	694	13
March	250	321	54	55	17,097 45	1,715	1,762	1,007	.....	6
April	195	262	32	32	5,103 40	1,436	1,588	817	2,495	7
May	187	244	38	36	7,090 96	1,260	1,489	2,509	1,500	8
June	174	253	40	40	12,842 15	1,067	1,317	2,156	650	5
Total	2,631	3,340	547	427	80,451 83	15,478	16,885	10,849	8,444	133

In addition to the above this section is charged with the duties of preparing tabular statements and reports called for by Congress and the Secretary of the Treasury, keeping a record of appointments, resignations, removal, and absences, receiving and distributing the stationery used by the office, and the payment of salaries to employés.

Statement showing the amount disbursed at the different agencies on account of Navy pension, and the work performed by the Navy pension section, during the fiscal year ending June 30, 1877. Richard Goodhart, in charge.

PENSION ACCOUNTS.

Location.	Number of Navy invalid pensioners.	Number of Navy widow pensioners and dependent relatives.	Total number of Navy pensioners.	Total disbursements.
Baltimore, Md	52	106	158	$38,488 14
Boston, Mass	376	372	748	97,998 49
Brooklyn, N. Y	389	439	828	104,073 39
Cincinnati, Ohio	46	104	150	17,211 61
Chicago, Ill	57	49	106	17,195 32
Detroit, Mich	20	34	54	8,582 47
Hartford, Conn	31	43	74	14,560 74
Louisville, Ky	10	21	31	6,170 56
Milwaukee, Wis	11	20	31	2,700 06
Norfolk, Va	32	44	76	12,160 38
New Orleans, La	11	20	31	4,086 29
Philadelphia, Pa	271	387	658	84,454 76
Pittsburgh, Pa	21	33	54	6,919 85
Portland, Me	81	87	168	22,998 66
Portsmouth, N. H	30	32	62	7,287 94
Providence, R. I	21	40	61	7,147 83
San Francisco, Cal	48	15	63	6,076 44
Saint Louis, Mo	23	21	44	5,691 47
Saint Paul, Minn	4	10	14	1,983 60
Trenton, N. J	51	76	127	16,256 19
Washington, D. C	217	207	424	61,039 75
Totals	1,802	2,160	3,962	543,083 94

During the fiscal year ending June 30, 1877, there were 225 pension agents' accounts received, 273 accounts settled, involving an expenditure of $599,195.08; also there were 898 letters received, 482 letters written, and 15,433 vouchers examined. Accounts remaining on hand June 30, 1877, 33.

Statement of the work performed by the general-claim section for the year ending June 30, 1877. Robert Kearon, in charge.

Date.	Claims received.	Claims adjusted.	Amount involved.	Letters written.	Number of reports on application for pension.	Number of reports on application for bounty-land.	Number of reports on application for admission to Naval Asylum.
1876.							
On hand June 30	95	.....	.....	.....	.....	.....	.....
July	75	67	$6,854 08	358	38	1	3
August	128	117	8,342 40	504	49	5	2
September	94	93	6,984 84	437	41	5	1
October	80	79	5,893 13	378	54	2	.....
November	85	72	9,911 76	307	10	1	3
December	75	76	8,687 66	385	27	.....	.....
1877.							
January	92	97	5,967 95	390	36	.....	1
February	76	86	11,834 35	356	36	.....	.....
March	401	307	83,818 51	700	14	...	1
April	203	264	55,014 33	565	14	12	1
May	101	132	13,042 23	466	69	.....	.....
June	106	110	9,272 35	398	39	3	.....
Total	1,611	1,500	225,623 59	5,244	427	29	12

It will be seen from the accompanying statements, that in the paymasters' section there were settled 468 accounts, involving $10,340,451.10; in the Navy-pay-agents' section, 133 accounts, involving $9,583,301.66; in the prize-money section, 427 accounts, involving $80,451.83; in the Navy pension section, 273 accounts, involving $599,195.08; in the general-claims section, 1,500 accounts, involving $225,623.00.

In addition to the settlement of the above-mentioned accounts, there were entered 2,317 pay-requisitions, amounting to $18,301,322.45, and 245 refunding-requisitions, amounting to $3,522,176.47. There were 1,111 allotments registered, and 990 discontinued; 15,478 letters were received, and 16,885 written. Reports were made in 427 pension, 29 bounty-land cases, and in 12 applications for admission into the United States Naval Asylum.

It gives me pleasure to call attention to the efficiency, capability, and good conduct of all the heads of sections in the office. Their assistance and knowledge have been of great advantage. I can also, with very little exception, bestow the same praise on the clerks who have co-operated with me and their chiefs in performing their work with credit to themselves and to the department. Mr. William B. Moore, the competent and faithful deputy Fourth Auditor, in the last as in previous years, has been a constant aid, help, and assistant.

The affairs of the office are in good condition, and the work is kept up as fully and completely as the clerical force allowed by the act of August 15, 1876, will permit. Every effort has been made to attend to all business with promptitude, courtesy, and correctness, and I trust that it is not too much to say that these efforts have been efficiently and satisfactorily accomplished. I shall constantly endeavor, in the performance of my duties, to render you every assistance in my power to make the department all that its vast scope, functions, and necessities demand.

I have the honor to be, sir, very respectfully, your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
Washington, October 31, 1877.

SIR: I have the honor to transmit herewith tabular statements showing the operations of this office for the fiscal year ending June 30, 1877.

There were eleven thousand and forty-two accounts received during the year, and eleven thousand five hundred and seventy-one settled, requiring the examination of two hundred and thirteen thousand nine hundred and sixty-nine vouchers. The amount involved in these accounts was $945,624,519.83. The number of letters written was two thousand five hundred and fifty, and the number of reports recorded ten thousand seven hundred and ninety-two.

Very respectfully,

J. H. ELA,
Auditor.

HON. JOHN SHERMAN,
Secretary of the Treasury.

[The tabular statements referred to are printed in pamphlet form, but for want of space are omitted from this report.]

REPORT OF THE SIXTH AUDITOR.

REPORT

OF THE

AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
October 30, 1877.

SIR: I have the honor to submit the following report of the business operations of this office during the fiscal year ended June 30, 1877. My annual report to the Postmaster-General, exhibiting in detail the financial transactions of the Post-Office Department, has been completed and submitted.

The following is a summary of the principal labors performed by the several divisions during the fiscal year, viz:

EXAMINING DIVISION.

Number of stamp accounts settled	146,464
Number of quarterly accounts settled	146,464
Amount involved in settlements	$26,939,005 11

REGISTERING DIVISION.

Number of accounts registered	146,464
Amount involved in registration	$26,939,005 11
Number of changes of postmasters entered	9,398

BOOK-KEEPING DIVISION.

Number of postmasters' accounts on ledgers	37,402
Number of late postmasters' accounts on ledgers	5,888
Number of mail-contractors' accounts on ledgers	6,079
Number of day-book entries journalized	6,992
Number of entries on auxiliary books	20,040
Number of warrants countersigned and registered	12,679

STATING DIVISION.

Number of general accounts of Presidential offices	1,396
Number of general accounts of the fourth class	36,190
Number of changes, establishments, re-establishments, &c	10,227
Number of accounts of late postmasters stated	8,801
Number of letters written	965

COLLECTING DIVISION.

Number of accounts of late postmasters received	17,990
Amount due the United States on above accounts	$366,600 26
Number of drafts issued on late and present postmasters	1,986
Amount collected on drafts issued	$180,445 78
Number of accounts reported for payment	739
Amount paid postmasters and late postmasters	$26,651 79
Number of accounts submitted for suit	78
Amount for which suits were brought	$111,390 17
Amount collected by suit	$56,983 89
Amount received in letters and returned or deposited	$7,294 29
Number of letters received during fiscal year	344,771
Number of letters sent during fiscal year	176,855
Number of accounts copied	19,336

FOREIGN MAIL DIVISION.

Amount paid to United States in gold on settlement of accounts by Great Britain, France, Germany, Belgium, Denmark, Italy, Sweden, Switzerland, Netherlands, Norway, Spain, and Austria	$55,640 90
Amount of balances due same countries for transit of open and closed mails	$30,868 27
Number of duplicates registered	6,082
Number of reports of ocean postages made to Postmaster-General	159
Amount of reports in gold	$159,415 15

PAY DIVISION.

Number of accounts of railroad companies for mail-transportation reported for payment	3,611
Amount paid railroad companies	$9,505,139 50
Number of collection orders sent railroad companies	45,529
Amount collected on orders	$3,383,186 44
Number of accounts of mail-contractors, "star" service, settled	33,192
Amount paid mail-contractors, "star" service	$5,717,371 19
Number of collection orders sent to mail-contractors, "star" service	86,054
Amount collected on orders	$1,343,217 49
Amount of settlements of ocean-mail and consular service	$470,817 28
Amount of settlements of special mail-carriers' accounts	$59,347 60
Amount of mail-messenger settlements	$667,107 30
Amount of settlements of superintendents and assistant superintendents of railway postal service and special agents of the Post-Office Department	$190,775 64
Amount of settlement of accounts of railway postal clerks, route-agents, mail-route messengers, and local mail-agents	$2,436,822 46
Amount of settlement of the accounts of the free-delivery system	$1,893,619 85
Amount of miscellaneous payments	$1,199,559 36
Amount of warrants countersigned and registered	$11,123,273 28
Amount of drafts countersigned and registered	$1,840,072 41

MONEY-ORDER DIVISION.

The following table shows the results of the business of the money-order division for the fiscal year:

	Total during the year.	
	Number.	Amount.
Number of money-order offices	3,968	
Number of statements rendered	192,296	
Domestic money-orders issued	4,925,931	$72,820,509 70
Canadian international money-orders issued	10,678	227,216 22
British international money-orders issued	51,791	805,338 63
German international money-orders issued	38,445	731,873 80
Swiss international money-orders issued	3,802	79,625 33
	5,030,657	74,664,563 68
Domestic money-orders paid	4,769,673	72,448,156 53
Canadian international money-orders paid	16,231	297,838 00
British international money-orders paid	22,844	392,766 19
German international money-orders paid	29,889	703,836 36
Swiss international money-orders paid	1,725	40,424 95
	4,840,362	73,883,022 03
Domestic money-orders repaid	32,303	460,318 72
Canadian international money-orders repaid	64	1,167 84
British international money-orders repaid	144	2,588 74
German international money-orders repaid	111	2,602 09
Swiss international money-orders repaid	25	593 18
	32,647	467,270 57
Certificates of deposit received, registered, compared, and checked	271,821	50,896,123 05
Transfers received, registered, compared, and checked	6,141	1,074,162 19
Drafts received, registered, compared, and checked	14,712	6,490,541 53
Remittances received, registered, compared, and checked	1,345	325,617 29

Statement showing the results of the business of the money-order division—Continued.

	Total during the year.	
	Number.	Amount.
Canadian international lists of orders of United States issue received, examined, registered, and checked	448	$226, 047 98
British international lists of orders of United States issue received, examined, registered, and checked	168	804, 363 79
German international lists of orders of United States issue received, examined, registered, and checked	200	732, 067 33
Swiss international lists of orders of United States issue received, examined, registered, and checked	105	79, 688 43
Canadian international lists of orders of Canadian issue received, examined, registered, and checked	448	305, 598 75
British international lists of orders of British issue received, examined, registered, and checked	192	405, 725 82
German international lists of orders of German issue received, examined, registered, and checked	260	701, 993 22
Swiss international lists of orders of Swiss issue received, examined, registered, and checked	83	42, 095 47
International accounts of money-order transactions between the United States and the Dominion of Canada received, examined, registered, adjusted, and settled	4	896, 646 73
International accounts of money-order transactions between the United States and the United Kingdom of Great Britain and Ireland received, examined, registered, adjusted, and settled	4	1, 210, 089 61
International accounts of money-order transactions between the United States and the German Empire received, examined, registered, adjusted, and settled	4	1, 434, 060 55
International accounts of money-order transactions between the United States and Switzerland received, examined, registered, adjusted, and settled	2	121, 783 90
Money-orders withdrawn from the files for examination and investigation and returned	928	.....
Advices of money-orders sent for, examined, compared, and returned	12, 000	.....
Money-orders returned for correction	20, 094	.....
Number of money-order accounts, and amount, prepared, entered, and submitted for suit	21	20, 511 69
Letters written and transmitted	3, 712	.....

ANTE-BELLUM CLAIMS.

Congress at its last session incorporated in "An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1878, and for other purposes," approved March 3, 1877, the following clause:

That the sum of three hundred and seventy-five thousand dollars, or so much thereof as may be necessary, be appropriated to pay the amount due to mail-contractors for mail-service performed in the States of Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, Missouri, North Carolina, South Carolina, Texas, Tennessee, Virginia, and West Virginia, in the years eighteen hundred and fifty-nine, eighteen hundred and sixty, eighteen hundred and sixty-one, and before said States respectively engaged in war against the Unitrd States; and the provisions of three thousand four hundred and eighty of Revised Statutes of the United States shall not be applicable to the payments therein authorized: *Provided*, That any such claims which have been paid by the Confederate States Government shall not be again paid.

This clause of the act having been submitted to you for instructions as to the date to which payments could be legally made, I received a letter, under date of March 26, 1877, in which you state:

I inclose a copy of the opinion of the Solicitor of the Treasury, which has my approval, that a State can be said to engage in war only when the people of the State in convention decide to engage in a war by some public act done by them.

This act in the States in question, by which, in the language of the act, they engaged in war against the United States, was the act of secession of each State. The date of this act of secession, therefore, is the date to which payment can be made under the provisions of this statute.

Your attention is called to the limitation of the appropriation to three hundred and seventy-five thousand dollars, or so much thereof as may be necessary.

The appropriation should not be drawn upon in excess of accounts stated in your office, and payable under the provisions of the law, nor should any money be paid out of this appropriation until the whole of the claims are received and adjusted; and if the appropriation is insufficient, they should be paid *pro rata*.

Circulars of instructions have been sent to the claimants under this act, but a very small proportion of the claims has been perfected. No payments have, therefore, been made, and no portion of the appropriation has been drawn from the Treasury.

In conclusion, I am gratified to report the work of the bureau, in all its branches, in a very satisfactory condition; and I am pleased again to acknowledge the valuable co-operation I have received from Mr. F. B. Lilley, the deputy auditor, from the chiefs of divisions, and from other efficient and faithful clerks.

I have the honor to be, very respectfully,

J. M. McGREW,
Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

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REPORT.

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REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1877.

SIR: Pursuant to the provisions of law and the regulations, I have the honor to transmit herewith, for your consideration, a statement of the operations of this office during the fiscal year ended June 30, 1877, under the management and control of my predecessor.

RECEIPTS AND EXPENDITURES.

As compared with the fiscal year which ended on June 30, 1876, that ending June 30, 1877, shows a decrease in net revenues amounting to $18,481,452.54; and a decrease in net expenditures amounting to $19,799,788.40.

The net revenues for the fiscal year were	$269,000,586 62
And the net expenditures	238,660,008 93
Making an increase of funds amounting to	30,340,577 69

It is observed that while the revenue from customs, lands, and miscellaneous sources has decreased year after year since 1873, the revenue derived from internal revenue, so called, has increased; the receipts from that source in 1874 having been $102,409,784.90, and in the fiscal year 1877, $118,630,407.83.

TREASURER'S QUARTERLY ACCOUNTS.

The account of receipts and expenditures by the Treasurer of the United States has been rendered quarterly to the accounting-officers of the Treasury to the close of the fiscal year which ended on June 30, 1877. "Fair and accurate copies" thereof will be laid before the Senate and House of Representatives, at the usual time, in compliance with the provisions of section 311 of the Revised Statutes. A summary of the account for the whole of the fiscal year is given in statement VI of the appendix to this report.

UNAVAILABLE FUNDS.

The total amount of unavailable moneys carried in the balances of the accounts kept in this office was as follows, viz:

June 30, 1876	$29,899,520 40
June 30, 1877	29,625,883 88
The difference	273,636 52

is accounted for as follows, viz: $72,933.19, collected by George Bliss, United States attorney, New York, July 10, 1876; $5,523.20, collected by George Bliss, United States attorney, New York, July 11, 1876. (This is part of the deficit existing in the subtreasury at New York, since 1867, owing to a redemption of counterfeit 7.30s; the amount uncollected is shown in statement IV, and is still unavailable—$8,750.31;) $138,375 deposited July 8, 1876, to the credit of the Treasurer in his general account as a transfer of funds from the First National Bank, Washington, D. C., being the proceeds of securities held by the Treasurer; $56,573.24, deposited in like manner July 24, 1876, by the receiver of the First National Bank, Washington, D. C.; (these two payments canceled the indebtedness of the above-named bank;) $882.50; this amount, being a deficit found on counting up the office of the assistant treasurer of the United States at Philadelphia, in 1875, was made good by the assistant treasurer on May 16, 1877.

The theory of the public accounts is, that the Treasurer of the United States shall be charged upon the warrant of the Secretary with all moneys received into the Treasury as receipts from customs, from internal revenue, lands, public debt, and from all miscellaneous sources, and for which, whenever received, he is held accountable until the same are properly disbursed under some appropriation made pursuant to law.

It has, however, occurred that since 1836 the sum of $29,625,883.88, (see statement IV, appendix,) over and above the amount of public money which has been properly accounted for, has, by reason of deposit of surplus revenue with twenty-six States of the Union, by deficit, by default, by theft in various places, and by failure of depositary banks, gone from the custody of the Treasurer, which sums he cannot, from the nature of the case, account for, and thereby obtain credit therefor on the books of the department; and for convenience in the operations of the department this amount is carried in the accounts as "unavailable."

By far the larger portion of the amount is made up of the amount deposited with the States in 1837 by act of June 23, 1836. At first this was a deposit subject to call by the Secretary of the Treasury, but by act of October 2, 1838, it can only be demanded by act of Congress. The gross amount of such unavailable items is charged to every incumbent of this office, and remains a balance against him, and it is no relief to any Treasurer that the same items have been charged to his predecessor. It therefore happens under the present ruling, which is undoubtedly legally correct, that the only certificate an ex-Treasurer can get from the department of the settlement of his accounts is, under the best circumstances, that there is a debit of some twenty-nine millions against him.

Following up, therefore, the oft-repeated suggestion of my predecessors in office, it seems desirable that you should recommend legislation authorizing the opening of an appropriation-account upon the books of the department, in which, under the head of "unavailable," the Treasurer may receive credit for the sums now and hereafter from time to time becoming unavailable, and that the person, bank, or State properly chargeable may be debited with the various items by warrant upon an account stated by the proper accounting-officers of the Treasury. There is precedent for such legislation in the act of March 3, 1837, (5 Statutes, 178.)

The effect of the legislation recommended will not impair any legal right of the United States, but will enable the department to avoid the daily, weekly, quarterly, and yearly repetition of the amount of these

unavailable moneys, and will simplify the published report of receipts and expenditures, and will transfer that which is not cash from the cash-account to the books of the register.

CONDITION OF THE TREASURY.

Although the monthly-debt statement of the department was never intended to show the condition of the Treasury and the amount and kind of funds on hand, yet many deductions are sought to be made from time to time, as if that publication gave the liabilities and assets and not merely the condition of the debt.

The only items of cash in the Treasury which the debt-statement includes are the general currency-balance and the general coin-balance. The currency-balance, as it appears in the monthly statement under the item, "Cash in the Treasury, Currency," is simply the amount of currency that would be left in the Treasury after the payment of all currency demands in full; and so also of the item, "Cash in the Treasury, Coin." There is, in addition, the amounts held for the redemption of clearing-house certificates and coin certificates, of which the amounts outstanding are noted in the statement; beside which, not mentioned, as will appear from the following statement, there are funds to the credit of disbursing-officers, for the redemption of notes of national banks failed, in liquidation, and reducing circulation, to meet outstanding checks and drafts, for the benefit of the creditors of national banks, the balance of the 5 per cent. fund, and others. The following comparative statement is given to show the condition of the Treasury so far as its immediate resources are concerned for the 30th of September, 1876, and 1877:

Statement of liabilities and assets of the Treasury of the United States on September 30, 1876, *and* 1877.

	September 30, 1876.	September 30, 1877.
LIABILITIES—COIN.		
Disbursing-officers	$996, 461 65	$1, 253, 061 18
Superintendent of assay office	501, 157 80	1, 185, 573 01
Late treasurer of assay office	8 78	8 78
Comptroller of the Currency	38, 108 12	60, 623 83
Fund for redemption of national-bank gold-notes	671, 990 00	1, 720 00
Fund for counter redemptions, silver	1, 807 75	.....
Interest-accounts	599, 007 25	593, 652 25
Treasurer's transfer-checks outstanding, gold	110, 306 25	732, 716 39
Treasurer's transfer-checks outstanding, silver	200, 126 76	7, 919 91
Treasurer's general account, balance	64, 467, 731 59	129, 749, 796 89
	67, 586, 705 95	133, 585, 072 24
ASSETS—COIN.		
Gold coin and bullion	52, 055, 346 24	103, 671, 815 59
Gold bars	3, 367, 713 26	3, 367, 713 26
Silver coin and bullion	5, 953, 246 22	7, 096, 180 26
Gold-certificates	4, 802, 180 00	18, 934, 000 00
Old demand-notes	120 00	15 00
National-bank gold-notes	662, 000 00	1, 720 00
Fractional currency redeemed in silver	202, 354 93	96, 775 26
United States bonds and interest	15, 008 85	9, 779 16
Quarterly-interest checks paid	14, 993 11	4, 481 87
Coin-coupons paid	111, 819 23	75, 730 98
Registered interest paid	374, 984 25	306, 232 00
Unclaimed interest paid	19, 354 00	13, 905 50
Deficits, unavailable funds	7, 585 86	6, 703 36
	67, 586, 705 95	133, 585, 072 24

Statement of liabilities and assets of the Treasury of the United States, &c.—Continued.

	September 30, 1876.	September 30, 1877.
LIABILITIES—CURRENCY.		
Fund for redemption of certificates of deposit, June 8, 1872	$34,515,000 00	$41,675,000 00
Post Office Department account	1,079,877 01	1,672,707 96
Disbursing-officers' accounts, Treasury offices	11,460,096 89	8,637,177 24
Disbursing-officers' accounts, national-bank depositaries	3,656,227 44	2,644,196 10
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	20,882,564 50	13,602,238 00
Five per cent. redemption-fund, United States notes	1,156,432 05	2,693,982 08
Five per cent. redemption-fund, national-bank notes	9,944,347 65	11,505,312 52
Secretary's special-deposit account	18,255 42	13,897 28
Currency and minor-coin redemption-account	36,938 74	23,104 41
Interest-account	6,750 35	2,010 00
Interest-account, Pacific railroads	.....	32,280 00
Comptroller of Currency, agent for creditors	603,316 77	795,755 59
Treasurer United States, agent for paying interest on 3-65 District of Columbia bonds	29,320 14	27,553 80
Treasurer's transfer-checks outstanding, currency	1,932,578 04	1,783,066 49
Treasurer's general account, balance	15,116,061 44	24,987,752 54
	100,437,766 44	110,096,039 01
ASSETS—CURRENCY.		
Deposits held by national-bank depositaries	10,696,085 63	10,731,025 90
United States notes	73,209,611 08	74,558,308 23
United States notes, special fund for redemption of fractional currency	.....	8,265,412 00
National-bank notes	14,513,988 51	14,109,541 51
Silver coin received in lieu of currency	76,120 43	329,273 68
Fractional currency	1,014,915 70	140,428 38
Nickels	156,873 51	870,140 54
New York and San Francisco exchange	23,000 00	333,500 00
One and two year notes	199 50	220 50
Registered interest paid	.....	13,770 00
Unclaimed interest paid	3,877 81	.....
Compound-interest notes	.....	358 20
Interest on District of Columbia bonds	11,991 53	6,562 48
Speaker's certificates, Forty-fourth Congress	416 00	.....
Speaker's certificates, Forty-fifth Congress	.....	6,255 00
Deficits, unavailable funds	730,686 74	731,242 59
	100,437,766 44	110,096,039 01

The above table may suggest a question long mooted in the public prints, whether the legal-tender notes deposited for the redemption of the circulation of failed, reducing, and liquidating banks are held as a separate fund. It may be said that there is no provision of law which requires that such notes should be so held; and as a fact they have never been held set apart and distinct from other funds in the Treasury.

There is, without doubt, in the various offices and vaults of the Treasury a sufficient amount of United States notes to redeem all such bank-notes if presented simultaneously for redemption, but they are not always in the vaults of this office where the redemption is required to be made. Deposits of legal-tenders for the purpose named may be made at the convenience of the depositor with any assistant treasurer or depositary; but whenever made, credit is given the bank upon the books of this office; its account is debited with the amount reduced, and payment is made either in notes or by check on any point where the Treasurer has a transfer-account. The public, however, makes no distinction; consequently all the notes of the banks in question come to this office promiscuously with other bank-notes sent for redemption; are paid for out of the 5 per cent. redemption-fund, and when assorted out, the respective banks are charged with the amount of their notes redeemed and the 5 per cent. fund is credited therewith.

The balance to the credit of the 5 per cent. fund is given above for September 30, 1877, at $14,199,294.60—in United States notes, $2,693,982.08; in bank notes, $11,505,312.52; while the fund called for by the law, 5 per cent. of the bank-note circulation would be about $15,000,000;

the difference, however, is accounted for by the items of notes unfit for circulation delivered to the Comptroller of the Currency, and of amounts called for and in transit from banks to make good their account for notes redeemed.

To account for the existence of bank-notes in the fund, the law requiring a deposit of legal-tenders, it must be borne in mind that the notes are first paid for and must be assorted by banks before being disposed of, and are held as cash while going through the process of redemption preparatory to being reimbursed by the banks.

It will be noted from the above statements that during the year ended September 30 the coin assets have increased from $67,586,705.95 to $133,585,072.24, and the currency assets from $100,437,766.44 to $110,-096,039.01; the increase, however, has accrued mostly since March last.

FRACTIONAL CURRENCY AND SILVER COIN.

The substitution of silver coin for fractional currency has progressed very rapidly under the arrangements made with your sanction some months ago to furnish silver as nearly as possible without expense to the public as the facilities of this office and the mints would permit. By the present system, under your direction, fractional silver coin in multiples of one thousand dollars is sent from the mint, upon the order of the Treasurer, to any part of the country reached by established express-lines, in return for fractional currency, for a deposit of legal-tender notes, or for bank-notes sent for redemption, the transportation-charges upon the bank-notes sent for redemption being paid by the department, under the provision of law, the charges upon the silver being paid from the silver profit-fund.

DISTRIBUTION OF SILVER FROM THE MINTS FREE OF EXPENSE.

Under the terms of department circular No. 26, February 15, 1877, the Treasurer was authorized to cause shipments of silver coin in sums of one thousand dollars, or any multiple thereof not exceeding ten thousand dollars, to be made from the mints at government expense, in exchange for currency, deposited with any national-bank depositary located where there was no subtreasury office.

From February 19 to March 21, 1877, $274,000 was distributed on 96 orders issued for the purpose. The denominations supplied were as follows, viz: Half-dollars, $111,600; quarter-dollars, $115,900; dimes, $46,500. On March 23, 1877, department circular No. 43 was issued by the Secretary, modifying the terms of the previous circular, so that any person might deposit currency in like sums with any assistant treasurer, designated depositary, or national-bank depositary, and obtain silver coin therefor from the mints free of expense, upon forwarding the certificate of deposit to the Treasurer of the United States at Washington, D. C.

From March 23 to October 31, 1877, $3,622,900.80 in silver coin has been issued from the mints in payment of 2,493 transfer-orders and letters of the Treasurer. The denominations supplied were as follows, viz: Half-dollars, $1,874,202; quarter-dollars, $1,331,323; dimes, $417,375.80.

SILVER PAYMENTS.

On the 18th of April, 1876, under instructions of the Secretary of the Treasury, given in pursuance of the act of Congress approved April 17, 1876, entitled "An act to provide for a deficiency in the Printing and Engraving Bureau of the Treasury Department, and for the issue of silver coin of the United States in place of fractional currency," silver coin

was issued in redemption of fractional currency, and has continued to be so issued with the following results, viz:

Date.	Fractional currency outstanding.	Fractional currency redeemed in silver during month.	Total redeemed to date.
1876.			
April 20	$41, 508, 737 48	.....	.....
April 20 to 28	40, 860, 039 48	$648, 698 00	.....
May 1 to 29	37, 359, 474 30	3, 500, 565 18	$4, 149, 263 18
June 1 to 30	34, 446, 595 39	2, 912, 878 91	7, 062, 142 09
July 11 to 29	32, 902, 880 39	1, 543, 715 00	8, 605, 857 09
August 1 to 30	31, 355, 311 45	1, 547, 568 94	10, 153, 426 03
September 1 to 29	29, 858, 415 62	1, 496, 895 83	11, 650, 321 86
October 1 to 31	28, 555, 478 05	1, 302, 937 57	12, 953, 259 43
November 1 to 27	27, 408, 508 98	1, 146, 969 07	14, 100, 228 50
December 1 to 30	26, 348, 206 45	1, 060, 302 53	15, 160, 531 03
1877.			
January 2 to 29	25, 424, 567 14	923, 639 31	16, 084, 170 34
February 1 to 26	24, 434, 420 35	990, 146 79	17, 074, 317 13
March 1 to 27	23, 440, 512 08	993, 908 27	18, 068, 225 40
April 2 to 28	22, 186, 575 52	1, 253, 936 56	19, 322, 161 96
May 1 to 29	21, 206, 930 23	979, 645 29	20, 301, 807 25
June 4 to 30	20, 403, 137 34	803, 792 89	21, 105, 600 14
July 6 to 30	19, 784, 335 89	618, 801 45	21, 724, 401 59
August 6 to 30	19, 172, 114 39	612, 221 50	22, 336, 623 09
September 3 to 28	18, 786, 642 27	385, 472 12	22, 722, 095 21
October 1 to 31	18, 352, 574 66	434, 067 61	23, 156, 162 82

Under instructions of the Secretary of the Treasury, issued in pursuance of public resolution entitled "Joint resolution for the issue of silver coin," approved July 22, 1876, fractional silver has been issued from time to time, as the requirements of the Treasury and the public seemed to warrant and the state of the coinage at the several mints would seem to permit, as follows, viz:

Silver coin disbursed in lieu of or in exchange for currency.

Date.	During the month.	Total amount to date.	From which being deducted— Amount of fractional currency redeemed in United States notes to date.	From which being deducted— Amount of silver in Treasury January 14, 1875, paid out to date.	Leaves the amount of special fund of United States notes held for redemption of fractional currency to date.
1876.					
May	$3, 239, 500 93	.....	.....	$3, 239, 500 93	.....
June	695, 474 95	$3, 934, 975 88	.....	3, 934, 975 88	.....
July	49, 513 80	3, 984, 489 68	.....	3, 984, 489 68	.....
August	2, 467, 726 62	6, 452, 216 30	.....	3, 996, 003 68	.....
September	1, 582, 439 42	8, 034, 655 72	.....	4, 020, 000 00	.....
October	1, 108, 797 01	9, 143, 452 73	.....	4, 020, 000 00	.....
November	459, 438 74	9, 602, 891 47	.....	4, 020, 000 00	.....
December	599, 416 46	10, 202, 307 93	.....	4, 020, 000 00	.....
1877.					
January	852, 417 51	11, 054, 725 44	.....	4, 020, 000 00	.....
February	575, 585 72	11, 630, 311 16	.....	4, 020, 000 00	.....
March	245, 104 65	11, 875, 415 81	.....	4, 020, 000 00	.....
April	730, 689 00	12, 606, 104 81	$1, 000, 000	4, 020, 000 00	.....
May	826, 166 19	13, 432, 271 00	1, 650, 000	4, 020, 000 00	$7, 762, 271
June	680, 942 34	14, 113, 213 34	2, 130, 000	4, 020, 000 00	7, 963, 213
July	515, 645 22	14, 628, 858 56	2, 448, 000	4, 020, 000 00	8, 160, 158
August	510, 553 57	15, 139, 412 13	2, 854, 000	4, 020, 000 00	8, 265, 412
September	790, 056 25	15, 929, 468 38	3, 074, 000	4, 020, 000 00	8, 835, 468
October	846, 100 80	16, 775, 569 18	3, 311, 000	4, 020, 000 00	9, 444, 569

Recapitulation of silver payments.

Date.	Silver issued for fractional currency redeemed and destroyed.	Silver issued in lieu of or in exchange for currency, under joint resolution July 22, 1876.	Total.
1876.			
April	$648,698 00	.....	$648,698 00
May	3,500,565 18	$3,239,500 93	6,740,066 11
June	2,912,878 91	695,474 95	3,608,353 86
July	1,543,715 00	49,513 80	1,593,228 80
August	1,547,568 94	2,467,726 62	4,015,295 56
September	1,496,895 83	1,582,439 42	3,079,335 25
October	1,302,937 57	1,108,797 01	2,411,734 58
November	1,146,969 07	459,438 74	1,606,407 81
December	1,060,302 53	599,416 46	1,659,718 99
1877.			
January	923,639 31	852,417 51	1,776,056 82
February	990,146 79	575,585 72	1,565,732 51
March	993,808 27	245,104 65	1,239,012 92
April	1,253,936 56	.....	1,253,936 56
May	979,645 29	.....	979,645 29
June	803,792 89	107,797 53	911,590 42
July	618,801 45	197,645 22	816,446 67
August	612,221 50	104,553 57	716,775 07
September	385,472 12	570,056 25	955,528 37
October	434,067 61	609,100 80	1,053,168 41
Total	23,156,162 82	13,464,569 18	36,620,732 00

The amount of silver paid out at the several offices of the Treasury and by the mints is shown by the following table:

Offices at—	To April 30, 1876.	To May 31, 1876.	To June 30, 1876.	To July 31, 1876.	To Aug. 31, 1876.	To Sept. 30, 1876.	To Oct. 31, 1876.
Washington	$331, 181	$627, 525	$754, 459	$841, 023	$971, 814	$1, 085, 049	$1, 255, 876
Baltimore	63, 191	367, 348	534, 908	580, 195	713, 227	836, 531	914, 972
New York	298, 156	2, 887, 121	3, 776, 265	4, 338, 240	5, 623, 340	6, 365, 358	6, 869, 203
Philadelphia	103, 549	677, 516	1, 118, 153	1, 417, 388	1, 908, 838	2, 247, 988	2, 698, 541
Boston	115, 345	1, 153, 490	1, 391, 882	1, 631, 308	2, 597, 067	2, 976, 548	3, 268, 791
Cincinnati	100, 556	437, 267	765, 792	929, 903	1, 262, 185	1, 581, 365	1, 875, 533
Chicago	126, 954	606, 719	962, 164	1, 163, 932	1, 415, 078	1, 771, 401	2, 145, 800
Saint Louis	74, 430	451, 109	591, 487	669, 599	800, 963	976, 257	1, 132, 155
New Orleans	69, 593	248, 011	339, 493	373, 184	442, 191	527, 537	634, 300
Charleston	22, 620	76, 007	97, 072	108, 873	131, 971	194, 960	194, 960
Buffalo	40, 264	124, 993	191, 364	229, 654	296, 354	367, 440	367, 440
Pittsburgh	49, 000	160, 150	235, 586	285, 865	353, 384	464, 883	464, 883
San Francisco	2, 030	46, 513	168, 313	188, 789	294, 949	309, 358	377, 528
Tucson	.....	.....	.....	.....	.....	1, 378	1, 378
Mint, Philadelphia	.....	.....	.....	.....	.....	.....	.....
Mint, San Francisco	.....	.....	.....	.....	.....	.....	.....
Mint, Carson	.....	.....	.....	.....	.....	.....	.....
Totals	1, 396, 869	7, 863, 769	10, 926, 938	12, 757, 953	16, 811, 361	19, 706, 053	22, 201, 360

Offices at—	To Nov. 30, 1876.	To Dec. 31, 1876.	To Jan. 31, 1877.	To Feb. 28, 1877.	To Mar. 31, 1877.	To Apr. 30, 1877.
Washington	$1, 412, 729	$1, 592, 538	$1, 721, 018	$1, 850, 912	$1, 949, 261	$2, 055, 613
Baltimore	944, 413	996, 036	1, 041, 138	1, 070, 667	1, 096, 052	1, 119, 033
New York	7, 295, 072	7, 657, 948	7, 973, 313	8, 150, 468	8, 355, 499	8, 468, 792
Philadelphia	2, 962, 488	3, 185, 153	3, 444, 132	3, 548, 994	3, 624, 476	3, 707, 452
Boston	3, 407, 167	3, 594, 207	3, 721, 592	3, 812, 069	3, 871, 505	3, 933, 323
Cincinnati	2, 058, 415	2, 323, 017	2, 559, 123	2, 722, 389	2, 869, 489	2, 959, 819
Chicago	2, 421, 966	2, 726, 366	3, 045, 091	3, 311, 955	3, 445, 414	3, 547, 959
Saint Louis	1, 353, 221	1, 490, 285	1, 649, 619	1, 736, 132	1, 835, 365	1, 893, 168
New Orleans	754, 266	820, 129	898, 724	939, 265	967, 714	983, 937
Charleston	194, 960	194, 960	194, 960	194, 960	194, 960	194, 960
Buffalo	367, 440	367, 440	367, 440	367, 440	367, 440	367, 440
Pittsburgh	464, 883	464, 883	464, 883	464, 883	464, 883	464, 883
San Francisco	407, 248	416, 203	427, 333	427, 750	428, 630	429, 512
Tucson	1, 378	1, 378	1, 435	1, 435	1, 890	1, 890
Mint, Philadelphia	.....	.....	.....	129, 000	292, 000	724, 000
Mint, San Francisco	.....	.....	.....	.....	.....	.....
Mint, Carson	.....	.....	.....	.....	10, 000	10, 000
Totals	24, 045, 644	25, 830, 543	27, 509, 801	28, 728, 319	29, 774, 578	30, 842, 736

Offices at—	To May 31, 1877.	To June 30, 1877.	To July 31, 1877.	To Aug. 31, 1877.	To Sept. 30, 1877.	To Oct. 31, 1877.
Washington	$2, 195, 195	$2, 298, 295	$2, 347, 481	$2, 391, 658	$2, 429, 191	$2, 464, 981
Baltimore	1, 141, 182	1, 161, 139	1, 177, 238	1, 198, 082	1, 226, 739	1, 243, 225
New York	8, 582, 984	8, 700, 556	8, 813, 151	8, 884, 893	9, 063, 477	9, 167, 548
Philadelphia	3, 808, 090	3, 891, 088	3, 932, 436	3, 996, 278	4, 043, 900	4, 111, 125
Boston	3, 965, 997	3, 989, 072	4, 011, 990	4, 049, 163	4, 068, 373	4, 088, 010
Cincinnati	3, 033, 620	3, 083, 213	3, 114, 117	3, 154, 233	3, 196, 349	3, 230, 766
Chicago	3, 638, 095	3, 699, 142	3, 752, 357	3, 810, 598	3, 885, 151	3, 949, 474
Saint Louis	1, 953, 446	2, 000, 457	2, 030, 416	2, 066, 979	2, 101, 856	2, 144, 408
New Orleans	1, 000, 736	1, 010, 998	1, 015, 153	1, 025, 694	1, 026, 065	1, 038, 561
Charleston	194, 960	194, 960	194, 960	194, 960	194, 960	194, 960
Buffalo	367, 440	367, 440	367, 440	367, 440	367, 440	367, 440
Pittsburgh	464, 883	464, 883	464, 883	464, 883	464, 883	464, 883
San Francisco	430, 302	430, 302	430, 302	431, 200	431, 200	431, 200
Tucson	1, 890	2, 317	2, 317	2, 317	2, 352	2, 352
Mint, Philadelphia	1, 315, 000	1, 843, 415	2, 283, 329	2, 638, 951	3, 105, 472	3, 775, 242
Mint, San Francisco	.....	30, 000	30, 000	50, 000	50, 000	50, 000
Mint, Carson	17, 000	17, 996	17, 996	17, 996	17, 996	17, 996
Totals	32, 110, 820	33, 185, 273	33, 985, 566	34, 745, 325	35, 675, 404	36, 742, 172

Upon the very moderate estimate of the commission, appointed by you, that $8,083,513.50 of fractional currency has been lost in circulation, there may still be issued before the limit of fifty million dollars is reached, $10,269,061.16 in exchange for fractional, and $3,110,206.84 for currency obligations. An increased demand for silver coin, caused, perhaps, by the necessities of business at this season of the year, is springing up, while the amount of fractional currency presented for redemption has fallen off from an average of over one million dollars a month during the first four months of this calendar year to an average of less than half a million dollars a month for the last four months.

MINOR COIN.

Your attention is called to the excessive accumulation of minor coin in the Treasurer's account, amounting on September 30th to over $870,000, while at the same date last year the amount on hand amounted to less than $157,000. The receipts have been very large recently, owing partly to the dullness of business, being much in excess of the payments; though should business revive, without doubt some portion of the amount on hand will be again demanded for circulation.

The amount on hand, being received as money, much of it in exchange for legal tenders, is, of necessity, held as cash, and to such an amount that the facilities at the Philadelphia Mint for storing it are exhausted, and other rooms under the control of the Assistant Treasurer at that place have been provided for the purpose. That portion of it not needed as money cannot be disposed of, if not paid out; as old metal it might possibly be of some value, but nothing like its face-value, and unless some appropriation is made to cover the loss by such disposition of it—the difference between its face-value and its value as metal—it cannot be disposed of. There has been issued of this coin to June 30, 1876, one-cent pieces, nickel and bronze, $3,704,785; two-cent, $912,020; three-cent, $855,090; five-cent, $5,747,840; and the profits upon this coinage, which have been covered into the Treasury, amounted to $4,833,277.87, from 1861 to 1877, inclusive. The two and three cent pieces appear to be of no particular use in circulation, there being no demand for them, especially the two-cent pieces.

Minor coins on hand September 29, 1877, by denominations.

	Five-cent, (nickel.)	Three-cent, (nickel.)	Two-cent, (bronze.)	One-cent, (bronze.)	One-cent, (nickel.)	One-cent, (nickel and bronze.)	One-cent, (copper.)	Totals.
Washington	$2,500 00	$300 00	$50 00	.....	.....	$304 84	.....	$3,154 84
Baltimore	6,632 90	1,236 57	285 74	.....	.....	142 14	$123 32	8,420 67
New York	70,000 00	4,000 00	9,000 00	.....	.....	26,000 00	.....	109,000 00
Philadelphia	206,285 00	32,250 00	8,430 00	$8,725 00	$9,565 00	.....	175 00	264,430 00
Boston	21,719 00	2,400 00	1,908 00	3,056 16	1,471 00	.....	213 00	30,767 16
Cincinnati	11,500 00	1,500 00	850 00	.....	.....	791 00	.....	14,641 00
Chicago	11,300 00	1,550 00	650 00	.....	.....	658 80	.....	14,158 80
Saint Louis	15,950 00	1,500 00	1,000 00	.....	.....	1,480 42	.....	19,930 42
New Orleans	4,700 00	429 36	56 00	.....	.....	264 64	.....	5,450 00
San Francisco	1,700 00	120 00	60 00	.....	.....	277 70	.....	2,157 70
Tucson	350 00	200 00	50 00	.....	.....	291 33	.....	891 33
Mint, Philadelphia	259,753 70	34,801 93	23,852 62	8,859 50	63,688 63	.....	6,182 24	397,138 62
Totals	612,390 60	80,287 86	45,192 30	20,640 66	74,724 63	30,210 87	6,693 56	870,140 54

SALE OF EXCHANGE.

The coin receipts at the office in New Orleans exceed annually the coin payments by about $400,000. This surplus of coin has usually been transferred to New York by the sale of exchange in the form of transfer checks drawn by the Treasurer on the assistant treasurer at New Orleans in favor of the assistant treasurer in New York, all that can be spared being disposed of by the latter officer at a premium usually of a quarter of one per cent. The sales in the fall of 1876 amounted to $352,000.

Representations having been made that New York currency exchange could be disposed of in New Orleans, there was sent in May, 1877, to the assistant treasurer at the latter point the Treasurer's transfer checks on the New York office, amounting to half a million dollars, which were disposed of at a premium of one-sixteenth of one per cent. Upon the application of the assistant treasurer, a further sum of half a million dollars was sent him for sale in September last.

Owing to the difficulty of transporting money to the depositary in Tucson, Arizona, that office has been in great part supplied with funds by the sale of exchange, which is furnished by the Treasurer's transfer checks on New York and San Francisco, drawn in convenient sums of even thousands of dollars, for which ready sale at par has been found. One package of one hundred thousand dollars, forwarded in May, 1877, failed to reach the depositary, and was supposed to have been captured by the Indians in their reprisals on the mails. Payment on the lost checks was, however, stopped, and as they were drawn payable to the order of "Depositary, United States, Tucson, Arizona," they were not negotiable, and no loss could come to the department thereby, and an equal amount was at once sent to the depositary to replace the checks lost. However, the lost checks, after an interval of four months, were recovered by the depositary, and being in good condition, were at once credited to the Treasurer to be sold in due course of business.

During the labor troubles of July and August, the express companies being unable to transport funds by reason of the disarrangement of their connections, or unwilling on account of the excessive risk, many Western banks having money in New York found themselves unable to avail themselves of it, and so applied to the department for relief during the exigency. Fortunately there was an excess of public money in the offices at Chicago, Cincinnati, and Saint Louis, and under your direction, the assistant treasurer at New York was directed by this office to dispose of exchange, as follows: On Chicago, $1,200,000; on Cincinnati, $700,000; on Saint Louis, $1,000,000, in such a manner as to relieve the necessities of business as much as possible. This duty he performed very satisfactorily, and upon the receipt of his certificate of deposit by the Treasurer a like amount was ordered by telegraph to be paid to the party and at the point designated therein.

The amount so disposed of at par in this way was, on Chicago, $1,130,000; on Cincinnati, $400,000; on Saint Louis, $130,000. Upon the resumption of business by the express companies the exchange was at once withdrawn from sale and no more was disposed of.

OFFICIAL FILES.

Your attention is invited to the subject of providing additional room for the official files of this office, or by regulation, if legislation is not required, providing in some systematic manner that the bulk of the files

may be decreased. There are many papers, occupying much room, pertaining to transactions of such a temporary nature that the books of the office furnish sufficient record to meet any question that could arise in relation thereto; many transactions, also, settled by checks, which checks are on file, properly indorsed, forming a conclusive record sufficient for all purposes. The useless papers in such cases could be spared for destruction. Great diminution of the mass might be made, a proper descriptive inventory being kept in their place. A commission might be appointed for the purpose of reporting, after inquiry, whether any portion of the files can be destroyed without detriment to the public service, and upon what conditions and in what manner the destruction should take place. If legislation is necessary, would it not be well for you to recommend that some way be provided by law for the periodical disposal of useless files, and a destruction of all files after their uselessness is established by the lapse of time.

THE WINSLOW EMBEZZLEMENT.

On the 7th December, 1876, information was received by telegraph from the National Bank of Illinois, at Chicago, that a package received by that bank from this office, purporting to contain $11,990 in United States notes, was found, when opened, to contain blank paper. Further correspondence and the return of the package established the fact that the discrepancy was in a remittance from this office, by express, on the 5th December, in return for notes redeemed. The matter was at once brought to the attention of the Secretary of the Treasury, who placed the investigation in charge of the chief of the secret-service division of the department. This investigation was at once commenced, and included all points, from the division in this office in which the package was made up to its place of destination, and included an examination and surveillance of all persons in any way connected with the handling of the package. It was nearly evident, at first, that the abstraction of the money and substitution of the blank paper had been made before the package left this office, and the revelations of the inquiry only tended to strengthen this belief. The investigation, faithfully conducted for one month by the chief the secret service in connection with this office, culminated in the return, on Sunday, the 7th of January, to the Treasurer, of $11,200 of the money, in a package left at his door by a party not seen. Circumstances in connection with this return pointed so clearly to one F. S. Winslow, that he was, on the next day, arrested. On his person was found an additional portion of the stolen money. The money taken consisted almost wholly of United States notes of the denomination of $100. Although it has never been found practicable to keep a record of the numbers of the notes contained in remittances, it happenened that, in the present instance, it was possible to ascertain, beyond a reasonable doubt, the numbers of these $100 notes, and lists of those numbers were printed and furnished the different Treasury offices and to prominent banks and bankers in all parts of the country, in order that the stolen notes might be traced in case they were used. This becoming known to the thief, together with the knowledge that he must have had that he was so closely watched that it would not have been possible for him to use the money to any extent or to abscond with it, undoubtedly had effect in inducing the return of the package. Subsequently Winslow made a confession of his guilt, and was sentenced to one and one-half years' imprisonment.

It may be proper to state here the method used and precautions taken

in this office in regard to remittances of this character. The money to the required amount is first counted by the shipping teller, who places it with a schedule of contents in an envelope or box, which is passed to a second clerk unsealed. This second clerk counts the money, verifies the count by his initial upon the schedules, and seals the package in the center with one seal. The package thus sealed is passed to the general sealer, who places upon it, at each end, a seal of a description different from that of the first seal. The sealing completed, the package is then passed to another clerk, who addresses it and retains the care of it until it is delivered to the agent of the express company, this delivering being checked and receipted for upon a book kept by another clerk, containing a list of the packages required for the day's shipment. At the time of the abstraction of this money, Winslow was and had been for some two or three months employed in addressing the packages, he having at the time of his appointment filed with the Department most satisfactory testimonials as to his honesty and capacity, and being strongly recommended otherwise, and personally by gentlemen of standing and influence. Nothing then was known to this office of a previous career, which, had it been known, would have prevented his employment in this office in any capacity.

It appeared from the developments in the course of the investigation, and afterwards, that Winslow had, previously to the date of the abstraction of the money, prepared an envelope resembling almost exactly the envelopes used in the office for such remittances, had placed in it the blank papers, had sealed it with the seals of the office, to which he must surreptitiously have obtained access, and had held it, awaiting the opportunity for its use; that when the true envelope reached him in the ordinary course of business, he substituted the prepared package, relying upon the almost perfect imitation to throw suspicion upon others than himself. It was thus evident that the scheme was conceived some time before being carried out, and that it was a deliberately-planned and boldly-executed plan and not the result of any sudden temptation.

The loss arising from this theft was $555.85, stated as follows:

Amount stolen		$11,990 00
Amount returned to Treasurer in package left at his door	$11,200 00	
Found on person of Winslow when arrested, cash	200 00	
Found on person of Winslow, railroad ticket, proceeds of	7 50	
Winslow's salary, January 1st to 8th	26 65	
		11,434 15
Deficiency		555 85

PAYMENT OF REGISTERED INTEREST BY CHECK.

The quarterly interest upon the registered stock of the funded loans of 1881 and 1891 and of the consols of 1907, also the semi-annual interest upon the registered stock of the three-sixty-five loan of the District of Columbia, is paid by the Treasurer's check. The payments upon the United States stock above mentioned falling upon different months, results in declaring a dividend payable upon the first day of every month. These dividends the past year have involved the drawing of 21,853 checks, and the number, as the funding operations and the exchange of coupons for registered stock go on, is constantly increasing. The business is so systematized, however, that the checks have been thus far mailed in time to reach the holders of stock, even in Europe, on or before the day upon which the dividend is payable. There have been but few losses in transmission, and there is less probability of extortion being practiced under

this system in the collection of unclaimed interest than under the old system of payment upon interest schedules.

REDEMPTION OF NATIONAL-BANK NOTES.

The amount of bank-notes presented at this office for redemption in legal-tender notes during the fiscal year has exceeded the redemption of any previous year. The amount redeemed during the year is $236,210,375.14, which amount was received in 31,824 packages. The redemption during the previous fiscal year amounted to $204,299,875.94, showing the increase during the fiscal year 1877 of $31,910,499.20, or about 15 per cent.

The amount redeemed, assorted, and charged to the several national banks exceeded the amount so treated in the previous fiscal year by $38,239,445, being for the fiscal year 1876 $176,121,855, for the fiscal year 1877 $214,361,300, being an increase of over 21 per cent., while the expense of the redemption has decreased from $365,193.31 to $357,066.10, or from one-fifth to one-sixth of one per cent. of the amount redeemed and assorted; $151,842,700, being fit for circulation, was returned to the banks, while $63,518,600, being unfit for circulation, was delivered to the Comptroller of the Currency for destruction and replacement with new notes.

There were redeemed of the notes of failed, liquidating, and reducing banks, $24,439,700, a decrease of $488,200 from the last fiscal year.

RETIREMENT OF LEGAL-TENDER NOTES.

In pursuance of the act of Congress of January 14, 1875, providing for the retirement of legal-tender notes equal to eighty per centum of national-bank notes issued, there have been redeemed and destroyed notes to the following amounts:

In March, 1875	$2,773,100	
April, 1875	1,175,140	
May, 1875	987,760	
June, 1875	1,292,420	
Total for the year ending June 30, 1875		$6,228,420
In July, 1875	1,016,472	
In August, 1875	509,400	
September, 1875	304,584	
October, 1875	704,880	
November, 1875	764,472	
December, 1875	644,552	
January, 1876	554,080	
February, 1876	329,748	
March, 1876	188,144	
April, 1876	227,372	
May, 1876	404,208	
June, 1876	351,384	
Total for the year ending June 30, 1876		5,999,296
July, 1876	153,056	
August, 1876	284,624	
September, 1876	839,864	
October, 1876	959,024	
November, 1876	624,716	
December, 1876	855,916	
January, 1877	1,070,272	
February, 1877	745,328	
March, 1877	1,583,280	

In April, 1877	$1,161,800	
May, 1877	1,081,824	
June, 1877	648,248	
Total for year ending June 30, 1877		$10,007,952
July, 1877	670,112	
August, 1877	1,118,056	
September, 1877	1,061,232	
October, 1877	2,424,040	
Total for four months ending October 31, 1877		5,273,440
Total retired from January 14, 1875, to June 30, 1877	22,235,668	
Total retired from January 14, 1875, to October 31, 1877		27,509,108

Legal-tender notes outstanding January 14, 1875	$382,000,000
Legal-tender notes outstanding June 30, 1877	359,764,332
Legal-tender notes outstanding October 31, 1877	354,490,892

Besides the decrease noted above in the legal-tender notes, amounting to $27,509,108, the reduction in the volume of United States paper money is very marked, leaving the outstanding of all circulating paper issues of the government at $380,627,976.84 at the close of the fiscal year, being less than at any time since 1862. The volume of legal-tender notes and of fractional currency is also less than at any time since 1862.

COUNTERFEITS.

There were presented for redemption, during the fiscal year, counterfeit national-bank notes amounting to $5,634, including denominations from one hundred dollars down to two dollars.

There were presented, of counterfeit legal-tender notes and fractional currency, the sum of $19,661.79, including all denominations of legal tenders, but more of the denomination of twenty dollars than of any other.

These notes were all branded with the word "counterfeit" and returned to the sender.

DUTY PAID BY NATIONAL BANKS.

By Statement 14 of the Appendix, it will be seen that the national banks have paid duty amounting to $75,762,087.55 during the 13 calendar years from 1864 to 1877. The amount collected from the banks for the six months ended June 30 last is, so far as returns have been received, $3,487,446.89, as follows: On circulation, $1,448,136.71; on deposits, $1,726,660.18; on capital, $312,650.

CONCLUSION.

The business of this bureau, under the able management of my predecessor, was transacted with great promptness and accuracy, and the faithfulness of the employés in general has been highly commendable.

There will be found, in the fifty tables composing the appendix of this report, a succinct account of the results of the operations of this office during the fiscal year just closed; which have been accomplished without serious loss to the government or inconvenience to the public.

I have the honor to be, very respectfully,

JAS. GILFILLAN,
Treasurer United States.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

APPENDIX.

I.—STATEMENT, COMPARATIVE, OF RECEIPTS AND EXPENDITURES AND COVERED MONEY CASH-BALANCES.

a.—Comparison of receipts.

Period.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenues.
Fiscal year 1876	$148, 071, 984 61	$116, 700, 732 03	$1, 129, 466 95	$21, 579, 855 57	$287, 482, 039 16
Fiscal year 1877	130, 956, 493 07	118, 630, 407 83	976, 253 68	18, 437, 432 04	269, 000, 586 62
Decrease in 1877	17, 115, 491 54	.....	153, 213 27	3, 142, 423 53	18, 481, 452 54
Increase in 1877	.....	1, 929, 675 8	.....	.....	.....

b.—Comparison of expenditures.

Period.	Interest on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
Fiscal year 1876	$100,243,271 23	$66, 958, 373 78	$38, 070, 888 64	$18, 963, 309 82	$34, 223, 953 86	$258,459,797 33
Fiscal year 1877	97,124,511 58	56, 252, 066 60	37, 082, 735 90	14, 959, 935 36	33, 240, 759 49	238,660,008 93
Decrease in 1877	3,118,759 65	10, 706, 307 18	988, 152 74	4, 003, 374 46	983, 194 37	19,799,788 40
Increase in 1877	.....	.....	.....	.....	.....	.....

c.—Comparison of covered-money cash-balances.

Balance June 30, 1877	.....	$121, 807, 732 30
Net revenues, 1877	$269, 000, 586 62	
Net expenditures, 1877	238, 660, 008 93	
Increase of funds	.....	30, 340, 577 69
		152, 148, 309 99
Moneys covered in on account of Geneva award, 1877	12, 406, 352 25	
Moneys paid on judgments of Court of Commissioners of Alabama Claims, 1877	2, 674, 986 22	
Excess	.....	9, 731, 366 03
		161, 879, 676 02

Fiscal year 1877.	Issue.	Redemption.	Excess of issue over redemption.	Excess of redemption over issue.
Bonds and securities	$141, 134, 650 00	$127, 185, 160 00	$13, 949, 490 00	.....
United States notes	72, 440, 899 00	82, 448, 851 00	.....	$10, 007, 952 00
Demand notes	.....	2, 955 00	.....	2, 955 00
Fractional currency	.....	14, 043, 458 05	.....	14, 043, 458 05
Coin certificates	58, 141, 200 00	45, 250, 000 00	12, 891, 200 00	.....
Certificates of deposit, currency	77, 155, 000 00	55, 035, 000 00	22, 120, 000 00	.....
Totals	348, 871, 749 00	323, 965, 424.05	48, 960, 690 00	24, 054, 365 05

Net excess of issues over redemptions	24, 906, 324 95
Balance June 30, 1877	186, 786, 000 97

II.—STATEMENT OF BALANCES AND MOVEMENT OF MONEYS

Office.	Balances June 30, 1876.			During
	Subject to draft.	Outstanding drafts.	On deposit.	Receipts proper.
Treasury U. S., Washington, D. C	(Overdrawn.)	(Below.)	(Overpaid.)	$181, 571, 910 48
Sub-Treasury U. S., New York, N. Y	$64, 564, 071 25	$564, 682 18	$65, 128, 753 43	254, 468, 594 86
Sub-Treasury U. S., Boston, Mass	13, 073, 079 96	185, 711 67	13, 258, 791 63	27, 451, 130 87
Sub-Treasury U. S., Philadelphia, Pa	9, 602, 244 16	247, 739 49	9, 849, 983 65	25, 397, 660 08
Sub-Treasury U. S., Saint Louis, Mo	3, 105, 769 10	132, 192 49	3, 237, 961 59	2, 865, 865 88
Sub-Treasury U. S., San Francisco, Cal	3, 270, 757 57	167, 066 97	3, 437, 824 54	12, 246, 651 59
Sub-Treasury U. S., New Orleans, La	1, 443, 409 84	73, 774 18	1, 517, 184 02	3, 090, 501 00
Sub-Treasury U. S., Charleston, S. C	427, 917 78	11, 193 04	439, 110 82	97, 059 73
Sub-Treasury U. S., Baltimore, Md	4, 987, 462 25	29, 113 94	5, 016, 576 19	8, 447, 623 09
Sub-Treasury U. S., Cincinnati, Ohio	3, 955, 659 69	42, 512 53	3, 998, 172 22	2, 427, 375 42
Sub-Treasury U. S., Chicago, Ill	4, 023, 235 78	180, 494 88	4, 203, 730 66	15, 135, 216 82
Depository U. S., Buffalo, N. Y	754, 124 93	4, 962 66	759, 087 59	420, 675 34
Depository U. S., Pittsburgh, Pa	514, 281 03	1, 740 29	516, 021 32	136, 482 54
Depository U. S., Santa Fé, New Mex	150, 697 35	2, 115 49	152, 812 84	23, 993 16
Depository U. S., Tucson, Ariz	88, 089 89	23, 778 40	111, 868 29	75, 808 63
Depository U. S., Galveston, Tex., (old ac't)	778 66	.....	778 66	.....
National Banks, Design'd Depositories U. S	7, 420, 194 76	214, 321 68	7, 634, 516 44	106, 548, 886 80
National Bank, First, Selma, Ala., (old ac't)	38, 985 75	.....	38, 985 75	.....
National Bank, Venango County, Franklin, Pa., (old account)	216, 791 38	.....	216, 791 38	.....
National Bank, First, Washington, D. C., (old account)	194, 948 24	.....	194, 948 24	.....
Mint U. S., Philadelphia, Pa., Minor-Coin Metal-Fund	50, 000 00	.....	50, 000 00	.....
Mint U. S., Philadelphia, Pa., Minor-Coin Redemption Account	45, 247 43	.....	45, 247 43	.....
Mint U. S., Philadelphia, Pa., Recoinage Account	195 43	.....	195 43	.....
Mint U. S., San Francisco, Cal., Recoinage Account	90 94	.....	90 94	.....
Bullion Fund, Mint U. S, Philadelphia, Pa	3, 156, 754 22	.....	3, 156, 754 22	.....
Bullion Fund, Mint U. S., San Francisco, Cal	5, 641, 325 66	.....	5, 641, 325 66	.....
Bullion Fund, Mint U. S., Carson, Nev	582, 102 44	.....	582, 102 44	.....
Bullion Fund, Mint U. S., Denver, Colo	3, 100 00	.....	3, 100 00	.....
Bullion Fund, Branch Mint U. S., Dahlonega, Ga., (old account)	27, 950 03	.....	27, 950 03	.....
Bullion Fund, U. S. Assay-Office, New York, N. Y	4, 077, 195 53	.....	4, 077, 195 53	.....
Bullion Fund, U. S. Assay-Office, Boisé City, Idaho	500 00	.....	500 00	.....
Bullion Fund, U. S. Assay-Office, Charlotte, N. C	.....	.....	.....	.....
Bullion Fund, U. S. Assay-Office, Charlotte, N. C., (old account)	32, 000 00	.....	32, 000 00	.....
Bullion Fund, U. S. Assay-Office, Helena, Mont	.....	.....	.....	.....
	131, 448, 961 05	.....	133, 330, 360 94	.....
Less amounts "overdrawn" and "overpaid" Treasury U. S., Washington	10, 321, 211 06	142, 127 40	10, 179, 083 66	.....
	121, 127, 749 99	2, 023, 527 29	123, 151, 277 28	.....
Add amounts "in transit" to offices	3, 047, 067 65	.....	.....	.....
	124, 174, 817 64	.....	.....	.....
Deduct amounts "in remittance from" offices	1, 748, 011 22	.....	.....	.....
Balance of moneys *in transitu*	.....	1, 299, 056 43	.....	.....
General Treasury Balances and Totals	122, 426, 806 42	724, 470 86	123, 151, 277 28	640, 405, 436 35

The documents enumerated below, necessary to the proper keeping of the accounts with the above named officers, were received or issued by the Division of accounts of this Office during the fiscal year, viz:

† 9,936 Transcripts of accounts received, examined, and entered in detail.

†† 33,317 Pay Warrants received, journalized, registered, and entered in Quarterly Account.

†† 34,738 Drafts issued, examined, registered, and delivered or mailed.

12,808 Notices of Drafts issued, examined, and mailed to Depositaries.

23,158 Letters issued in transmittal of Drafts.

††† 35,846 Paid Drafts received, and indorsements examined and verified.

260 Drafts returned for perfection of indorsements.

† Transcripts of Account with the Treasurer of the United States are received from the Treasury of the United States, (Cash Division,) Washington, D. C.; the several Sub-Treasuries, Depositories, Mints, and Assay-Offices of the United States, and from National Banks, especially designated by the Secretary of the Treasury as Depositories of the United States, daily from some and at stated periods from others.

†† For the payment of all moneys out of the Treasury, drafts are issued by the Treasurer of the United States on the Pay-Warrants of the Secretary of the Treasury.

††† Treasury Drafts that have been paid are forwarded to the Treasurer as vouchers to accompany he transcript of the account in which he is charged with the payment of the same.

OF THE GENERAL TREASURY OF THE UNITED STATES.

the fiscal year 1877.				Balances June 30, 1877.		
Transfers received.	Transfers paid.	Drafts paid.	Receipts counter-entered.	On deposit.	Outstanding drafts.	Subject to draft.
$302, 142, 730 78	$53, 866, 528 33	$416, 037, 038 67	$7, 736 27	$4, 624, 254 33	$127, 788 48	$4, 496, 465 85
89, 617, 400 02	197, 742, 126 60	84, 496, 890 99	141, 789 04	126, 833, 941 68	584, 580 41	126, 249, 361 27
18, 738, 288 59	37, 409, 374 30	13, 473, 999 23	3, 912 82	8, 560, 924 74	43, 415 30	8, 517, 509 44
26, 491, 007 27	38, 690, 497 79	10, 953, 737 41	1, 902 64	12, 092, 513 16	56, 517 80	12, 035, 995 36
8, 438, 390 05	7, 586, 023 97	5, 048, 494 24	8, 165 01	1, 899, 534 31	37, 385 01	1, 862, 149 30
3, 160, 036 90	10, 909, 167 50	6, 489, 101 74	1, 956 21	1, 444, 287 58	75, 949 45	1, 368, 338 13
4, 867, 696 12	4, 623, 532 72	3, 573, 528 91	928 46	1, 277, 391 05	60, 671 40	1, 216, 719 65
358, 423 96	665, 540 66	229, 053 87	.....	.....	.....	.....
7, 717, 619 63	13, 666, 783 92	4, 047, 082 71	.....	3, 467, 952 28	12, 646 04	3, 455, 306 24
14, 152, 402 57	15, 422, 728 50	3, 082, 562 48	757 53	2, 071, 901 73	24, 449 33	2, 047, 452 40
14, 304, 924 35	20, 265, 334 00	10, 305, 849 88	6, 546 63	3, 066, 141 32	59, 525 12	3, 006, 616 20
110, 603 10	1, 081, 221 76	209, 144 27	.....	.....	.....	.....
459, 836 65	762, 285 45	347, 928 95	.....	2, 126 11	.....	2, 126 11
37, 213 00	175, 037 54	38, 731 56	.....	249 90	.....	249 90
962, 026 91	1, 500 00	571, 520 66	2, 172 60	574, 510 57	1, 393 66	573, 116 91
.....	.....	.....	.....	778 66	.....	778 66
2, 138, 874 61	94, 072, 686 34	14, 640, 481 15	78, 194, 42	7, 530, 915 94	230, 916 66	7, 299, 999 28
.....	.....	.....	.....	38, 985 75	.....	38, 985 75
.....	.....	.....	.....	216, 791 38	.....	216, 791 38
.....	194, 948 24	.....	.....	.....	.....	.....
.....	.....	.....	.....	50, 000 00	.....	50, 000 00
548, 523 82	263, 268 00	.....	.....	330, 503 25	.....	330, 503 25
53, 378 83	53, 574 26	.....	.....	.....	.....	.....
.....	.....	.....	.....	90 94	.....	90 94
10, 828, 779 42	10, 775, 417 15	.....	.....	3, 210, 116 49	.....	3, 210, 116 49
6, 851, 651 09	5, 509, 886 93	.....	.....	6, 983, 089 82	.....	6, 983, 089 82
3, 683, 500 00	3, 348, 397 22	.....	.....	917, 205 22	.....	917, 205 22
.....	.....	.....	.....	3, 100 00	.....	3, 100 00
.....	.....	.....	.....	27, 950 03	.....	27, 950 03
2, 500, 000 00	3, 119, 847 58	.....	.....	3, 457, 347 95	.....	3, 457, 347 95
.....	.....	.....	.....	500 00	.....	500 00
200 00	.....	.....	.....	200 00	.....	200 00
.....	.....	.....	.....	32, 000 00	.....	32, 000 00
500 00	.....	.....	.....	500 00	.....	500 00
.....	.....	.....	.....	188, 715, 804 19	1, 315, 238 66	187, 400, 565 53
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	3, 085, 885 79
.....	.....	.....	.....	.....	.....	190, 486, 451 32
.....	.....	.....	.....	.....	.....	745, 128 27
.....	.....	.....	.....	.....	2, 340, 757 52	.....
518, 164, 007 67	519, 205, 708 76	573, 545, 146 72	254, 061, 63	188, 715, 804 19	1, 025, 518 86	189, 741, 323 05

*1,009 Transfer Orders issued, payable by express at Government expense.
**1,771 Transfer Letters issued, payable without expense to the Government.
15,119 Certificates of Deposit of transfer of funds and vouchers received and verified.
***3,515 Daily statements of Liabilities and Assets of Sub-Treasuries and Depositaries.
‖ 668 Statements and Reports to the Secretary of the Treasury.
1,248 Manuscript Letters.
173,393 total number of Documents, &c., manipulated in connection with the above account.

*Transfer Orders are issued under the authorization of the Secretary of the Treasury, and, for the most part, used in transferring funds from one officer of the Treasury of the United States to another. The funds are generally delivered by express.

**Transfer Letters are issued by the Treasurer on National Banks, designated depositories to receive United States Deposits, and are used for the purpose of transferring funds to the several Sub-Treasuries, the expense of attending such transfers being borne by the banks.

***These Daily Statements enable the Treasurer to transfer moneys, as they may be needed, from one office to another, and give him such other information as is needed for intelligible control over the accounts of the General Treasury, Post Office Department, Transfer Accounts, Redemptions, &c.

‖A Daily Cash Statement is rendered to the Secretary of the Treasury, showing the available coin and currency balances.

STATEMENT OF BALANCES AND MOVEMENT OF COIN MONEYS OF THE GENERAL TREASURY OF THE UNITED STATES.

[Supplemental to statement II.]

Office.	Balances, June 30, 1876.			During fiscal year ended June 30, 1877.				
	Subject to draft.	Outstanding drafts.	On deposit.	Receipts proper.	Transfers received.	Silver coin received for fractional currency redeemed in U. S. notes.	Transfers paid.	Drafts paid.
Treasury U. S., Washington, D. C	$2, 930, 625 34	$444 32	$2, 931, 069 66	$102, 475, 536 70	$158, 615, 344 81	$2, 130, 000 00	$4, 890, 977 41	$250, 437, 154 08
Sub-Treasury U. S., New York, N. Y	40, 729, 783 52	6, 384 66	40, 736, 668 18	204, 281, 806 73	17, 156, 556 46		145, 840, 946 98	28, 760, 888 48
Sub-Treasury U. S, Boston, Mass	5, 615, 887 98	75, 967 90	5, 691, 855 88	15, 110, 988 81	5, 919, 815 03		14, 355, 611 09	5, 318, 969 02
Sub-Treasury U. S., Philadelphia, Pa	3, 627, 261 39	65, 025 20	3, 692, 286 59	6, 367, 220 88	4, 459, 965 96		8, 519, 481 05	2, 473, 165 52
Sub-Treasury U. S, Saint Louis, Mo	528, 442 34	2 40	528, 444 74	1, 437, 475 37	1, 319, 220 65		515, 740 17	47, 967 50
Sub-Treasury U. S., San Francisco, Cal	2, 734, 356 96	2, 023 15	2, 736, 380 11	8, 040, 367 50	100, 030 20		8, 836, 695 82	655, 177 72
Sub-Treasury U. S., New Orleans, La	513, 302 27	63 60	513, 365 87	1, 822, 466 64	580, 004 15		1, 147, 836 17	87, 274 98
Sub-Treasury U. S., Charleston, S. C	120, 143 51		120, 143 51	3, 035 99	51, 062 00		63, 667 35	2, 187 50
Sub-Treasury U. S., Baltimore, Md	572, 626 40	58 00	572, 684 40	3, 158, 156 57	730, 015 95		2, 129, 028 17	914, 936 94
Sub-Treasury U. S., Cincinnati, Ohio	1, 041, 272 10	0 01	1, 041, 272 11	417, 149 94	2, 945, 035 65		1, 825, 316 56	299, 048 99
Sub-Treasury U. S, Chicago, Ill	775, 624 58	6 35	775, 630 93	1, 851, 361 40	2, 841, 047 42		2, 104, 539 31	185, 820 94
Depositary U. S., Buffalo, N. Y	174, 308 91		174, 308 91	121, 667 91	110, 088 60		183, 047 27	36, 705 50
Depositary U. S, Pittsburgh, Pa	156, 701 37		156, 701 37	23, 885 06	170, 496 64		108, 720 49	60, 998 50
Depositary U. S., Tucson, Ariz	1, 378 97		1, 378 97	945 65				
Depositary U. S, Galveston, Tex., (old account)	778 66		778 66					
National Banks, Designated Depositories U. S				1, 065 40				
Mint U. S., Philadelphia, Pa., (recoinage account)	195 43		195 43		53, 378 83		53, 574 26	
Mint U. S., San Francisco, Cal., (recoinage account)	90 94		90 94					
Bullion Fund, Mint U. S., Philadelphia, Pa	3, 156, 754 22		3, 156, 754 22		10, 828, 779 42		10, 775, 417 15	
Bullion Fund, Mint U. S., San Francisco, Cal	5, 641, 325 66		5, 641, 325 66		6, 855, 607 18		5, 513, 843 02	
Bullion Fund, Mint U. S., Carson, Nev	582, 102 44		582, 102 44		3, 683, 500 00		3, 348, 397 22	
Bullion Fund, Mint U. S., Denver, Col	3, 100 00		3, 100 00					
Bullion Fund, U. S. Assay Office, New York, N. Y	4, 077, 195 53		4, 077, 195 53		2, 500, 000 00		3, 119, 847 58	
Bullion Fund, U. S. Assay Office, Boise City, Idaho	500 00		500 00					
Bullion Fund, U. S. Assay Office, Charlotte, N. C., (new account)					200 00			
Bullion Fund, U. S. Assay Office, Charlotte, N. C., (old account)	32, 000 00		32, 000 00					
Bullion Fund, U. S. Assay Office, Helena, Mont					500 00			
Bullion Fund, Branch Mint U. S., Dahlonega, Ga., (old account)	27, 950 03		27, 950 03					
	73, 043, 708 55	150, 475 59	73, 194, 184 14					
Moneys "in transit" to offices	2, 451, 421 89							
	75, 495, 130 44							
Less moneys "in remittance" from offices	1, 341, 202 07							
Balance of moneys "in transit"		1, 110, 219 82						
General Treasury balances and amounts	74, 153, 928 37	959, 744 23	73, 194, 184 14	345, 113, 330 55	218, 920, 648 95	2, 130, 000 00	213, 332, 687 07	289, 280, 295 67

STATEMENT OF BALANCES AND MOVEMENT OF COIN MONEYS OF THE GENERAL TREASURY OF THE UNITED STATES—Continued.

[Supplemental to statement II.]

Office.	During fiscal year ended June 30, 1877.				Balances, June 30, 1877.		
	Receipts counter-entered.	Sales of gold coin.	Fractional currency redeemed in silver coin and transferred to Treasury.	Silver coin paid in lieu of currency, &c.	On deposit.	Outstanding drafts.	Subject to draft.
Treasury U. S., Washington, D. C.	$640 40			$2,131,470 23	$8,691,709 05	$702 41	$8,691,006 64
Sub-Treasury U. S., New York, N. Y	56,470 00	$2,000,000 00	$1,665,145 97	1,950,243 00	81,901,336 94	14,680 81	81,886,656 13
Sub-Treasury U. S., Boston, Mass			761,012 43	1,336,700 00	4,950,367 18	10,771 50	4,939,595 68
Sub-Treasury U. S., Philadelphia, Pa			773,055 03	860,611 26	1,893,160 57	26,380 82	1,866,779 75
Sub-Treasury U. S., Saint Louis, Mo		1,283,781 81	308,307 80	663,745 00	465,598 48		465,598 48
Sub-Treasury U. S, San Francisco, Cal			156,086 68	179,465 87	1,049,351 72	1,654 45	1,047,697 27
Sub-Treasury U. S., New Orleans, La	02	602,675 00	97,993 85	430,550 00	549,506 64	17 50	549,489 14
Sub-Treasury U. S., Charleston, S. C			35,546 10	72,840 55			
Sub-Treasury U. S., Baltimore, Md			227,880 55	405,635 00	783,376 26		783,376 26
Sub-Treasury U. S., Cincinnati, Ohio		47,235 12	569,800 02	1,027,239 33	634,817 68		634,817 68
Sub-Treasury U. S., Chicago, Ill		1,059,017 67	666,098 23	935,002 00	517,561 60		517,561 60
Depositary U. S., Buffalo, N. Y			101,347 90	85,164 75			
Depositary U. S., Pittsburgh, Pa			79,860 60	101,503 48			
Depositary U. S., Tucson, Ariz				2,317 24	7 38		7 38
Depositary U. S., Galveston, Tex., (old account)					778 66		778 66
National Banks, Designated Depositories U. S	1,065 40						
Mint U. S., Philadelphia, Pa., (recoinage account)							
Mint U. S., San Francisco, Cal., (recoinage account					90 94		90 94
Bullion Fund, Mint U. S., Philadelphia, Pa					3,210,116 49		3,210,116 49
Bullion Fund, Mint U. S., San Francisco, Cal					6,983,089 82		6,983,089 82
Bullion Fund, Mint U. S., Carson, Nev					917,205 22		917,205 22
Bullion Fund, Mint U. S., Denver, Col					3,100 00		3,100 00
Bullion Fund, U. S. Assay Office, New York, N. Y					3,457,347 95		3,457,347 95
Bullion Fund, U. S. Assay Office, Boise City, Idaho					500 00		500 00
Bullion Fund, U. S. Assay Office, Charlotte, N. C., (new account)					200 00		200 00
Bullion Fund, U. S. Assay Office, Charlotte, N. C., (old account)					32,000 00		32,000 00
Bullion Fund, U. S. Assay Office, Helena, Mont					500 00		500 00
Bullion Fund, Branch Mint U. S., Dahlonega, Ga., (old account)					27,950 03		27,950 03
					116,069,672 61	54,207 49	116,015,465 12
Moneys "in transit" to offices							1,623,125 70
							117,638,590 82
Less moneys "in remittance" from offices							658,732 60
Balance of moneys "in transit"						964,393 10	
General Treasury balances and amounts	58,175 82	4,992,709 60	5,442,135 16	10,182,487 71	116,069,672 61	910,185 61	116,979,858 22

III.—STATEMENT OF BALANCES AND MOVEMENT OF MONEYS OF THE POST-OFFICE DEPARTMENT.

Office.	Balances June 30, 1876.			During the fiscal year 1877.					Balances June 30, 1877.		
	On deposit.	Outstanding drafts.	Subject to draft.	Transfers received.	Receipts proper.	Expenditures.	Transfers paid.	Receipts counter entered.	On deposit.	Outstanding drafts.	Subject to draft.
Treasurer U. S., Washington, D. C	$13,044 04	$1,819 12	$11,224 92	$1,749,733 68	$472,227 56	$1,899,679 28	$300,000 00	.....	$35,326 00	$4,180 40	$31,145 60
Sub-Treasury U. S., New York, N. Y	298,557 12	104 34	298,452 78	.....	8,373,503 35	4,562,162 33	3,596,468 63	.....	513,429 51	15,793 81	497,635 70
Sub-Treasury U. S., Boston, Mass	60,451 82	.....	60,451 82	.....	557,485 80	493,599 17	.....	$12 50	124,325 95	1,222 85	123,103 10
Sub-Treasury U. S., Philadelphia, Pa	214,117 49	102 41	214,015 08	.....	570,162 82	481,698 23	175,000 00	.....	127,582 08	80 23	127,501 85
Sub-Treasury U. S., Saint Louis, Mo	21,415 59	4,262 06	17,153 53	825,000 00	262,051 16	1,075,442 55	.....	15	33,024 05	3,618 36	29,405 69
Sub-Treasury U. S., San Francisco, Cal	52,635 54	9,619 39	43,016 15	25,000 00	359,790 38	384,329 40	.....	2,598 35	50,498 17	3,786 96	46,711 21
Sub-Treasury U. S., New Orleans, La	45,126 88	6,048 35	39,078 53	350,000 00	87,109 70	449,694 63	.....	.....	32,541 95	4,277 98	28,263 97
Sub-Treasury U. S., Charleston, S. C	22,081 59	1,595 16	20,486 43	75,000 00	3,204 41	93,861 53	6,424 47	.....	.....	.....	.....
Sub-Treasury U. S., Baltimore, Md	33,691 31	2,180 64	31,510 67	75,000 00	167,059 26	219,691 50	.....	.....	56,059 07	350 07	55,709 00
Sub-Treasury U. S., Cincinnati, Ohio	52,783 14	2,852 33	49,930 81	75,000 00	223,023 76	310,455 42	.....	.....	40,351 48	6,413 05	33,938 43
Sub-Treasury U. S., Chicago, Ill	75,789 49	5,188 76	70,600 73	925,000 00	229,429 55	1,129,781 79	.....	.....	100,437 25	217 57	100,219 68
Sub-Treasury U. S., New Orleans, La., (old account)	31,164 44	.....	31,164 44	.....	.....	.....	.....	.....	31,164 44	.....	31,164 44
Depositary U. S., Buffalo, N. Y	500 00	.....	500 00	.....	49 25	.....	549 25	.....	.....	.....	.....
Depositary U. S., Tucson, Ariz	.....	.....	.....	.....	9,043 91	.....	2,636 91	6,407 00	.....	.....	.....
Depositary U. S., Little Rock, Ark., (old account)	5,823 50	.....	5,823 50	.....	.....	.....	.....	.....	5,823 50	.....	5,823 50
Depositary U. S., Galveston, Tex., (old account)	83 36	.....	83 36	.....	.....	.....	.....	.....	83 36	.....	83 36
Depositary U. S., Savannah, Ga., (old account)	205 76	.....	205 76	.....	.....	.....	.....	.....	205 76	.....	205 76
National Banks, designated Depositaries United States	9,754 24	.....	9,754 24	6,493 72	19,822 86	3,810 29	25,148 14	634 98	6,477 41	32	6,477 09
National Bank, Merchants', Washington, D. C	2,801 00	.....	2,801 00	.....	.....	.....	.....	.....	2,801 00	.....	2,801 00
	940,026 31	33,772 56	906,253 75	4,106,227 40	11,333,963 77	11,104,206 12	4,106,227 40	9,652 98	1,160,130 98	39,941 60	1,120,189 38

Revenues collected by Postmasters for the Quarter ended September 30, 1876, as per Warrant of Postmaster-General	5,407,621 24	5,407,621 24	Moneys expended by Postmasters for the same period.
Revenues collected by Postmasters for the Quarter ended December 31, 1876, as per Warrant of Postmaster-General	5,546,789 13	5,546,789 13	Do.
Revenues collected by Postmasters for the Quarter ended March 31, 1877, as per Warrant of Postmaster-General	5,779,967 39	5,779,967 39	Do.
Revenues collected by Postmasters for the Quarter ended June 30, 1877, as per Warrant of Postmaster-General	5,808,117 73	5,808,117 73	Do.
Total receipts	33,876,459 26	33,646,701 61	Total Expenditures.

The foregoing, Statement III, shows the balances and movement of moneys of the United States for the Post-Office Department, as did Statement II for the General Treasury.

All Receipts and Pay-Warrants issued by the Postmaster-General are received and registered in the Division of Accounts of the Treasurer's Office, the United States, on account of the Post-Office Department, being credited with the amount covered in by the former; the latter, after having been signed by the Treasurer or Assistant Treasurer, are returned to the Post-Office Department, whence they are mailed to the payees as drafts upon which payment is to be made. When paid, they are returned as vouchers by the offices paying, and, after verification of indorsement, are charged to the United States, on account of the Post-Office Department, in the Treasurer's Quarterly Account, rendered to the Sixth Auditor of the Treasury.

Copies of the Treasurer's Quarterly Account witb the United States on account of the Post-Office Department are rendered annually to the Senate and House of Representatives.

The following is a summary of the Treasurer's Quarterly Account with the United States on account of the Post-Office Department for the fiscal year 1877:

Dr.		Cr.	
To Expenditures by Warrant paid by Treasurer	$11, 104, 206 12	By Receipts by Warrant covered into the Treasury	$11, 324, 310 79
To Expenditures by Postmasters, warranted by settlement	22, 542, 495 49	By Receipts by Postmasters, covered in by Warrant on settlement	22, 542, 495 49
Total Expenditures	33, 646, 701 61	Total Receipts, net	33, 866, 806 28
Balance due the United States June 30, 1877	1, 160, 130 98	Balance due the United States June 30, 1876	940, 026 31
	34, 806, 832 59		34, 806, 832 59

IV.—STATEMENT OF UNAVAILABLE FUNDS JUNE 30, 1877.

The following items of Deposit, Deficit, Default, or Failure were unavailable (not subject to draft) on June 30, 1877, viz:

	Coin.	*Currency.*	*Total.*
On deposit with the State of Maine, 1837	$955, 838 25		
Vermont, 1837	669, 086 79		
New Hampshire, 1837	669, 086 79		
Massachusetts, 1837	1, 338, 173 58		
Connecticut, 1837	764, 670 60		
Rhode Island, 1837	382, 335 30		
New York, 1837	4, 014, 520 71		
Pennsylvania, 1837	2, 867, 514 78		
New Jersey, 1837	764, 670 60		
Ohio, 1837	2, 007, 260 34		
Indiana, 1837	860, 254 44		
Illinois, 1837	477, 919 14		
Michigan, 1837	286, 751 49		
Delaware, 1837	286, 751 49		
Maryland, 1837	955, 838 25		
Virginia, 1837	2, 198, 427 99		
North Carolina, 1837	1, 433, 757 39		
South Carolina, 1837	1, 051, 422 09		
Georgia, 1837	1, 051, 422 09		
Alabama, 1837	669, 086 79		
Louisiana, 1837	477, 919 14		
Mississippi, 1837	382, 335 30		
Tennessee, 1837	1, 433, 757 39		
Kentucky, 1837	1, 433, 757 39		
Missouri, 1837	382, 335 30		
Arkansas, 1837	286, 751 49		
Deficits and Defaults Branch Mint United States, San Francisco, Cal., 1857 to 1869	419, 243 84		
Default Branch Mint United States, Dahlonega, Ga., 1861, outbreak of Rebellion	27, 950 03		
Branch Mint United States, Charlotte, N. C., 1861, outbreak of Rebellion	32, 000 00		
Depositary United States, Galveston, Tex., 1861, outbreak of Rebellion	778 66		
Depositary United States, Baltimore, Md., 1866, late depositary		$547 50	
Deficit, Depositary United States, Santa Fé, N. Mex., 1866, short in remittance		249 90	
Failure, Venango National Bank of Franklin, Pa., 1866		216, 791 38	
First National Bank of Selma, Ala., 1867		38, 985 75	
Default, Sub-Treasury United States, New Orleans, La., 1867, May and Whitaker	6, 703 36	668, 621 86	
Sub-Treasury United States, New Orleans, La., 1867, May property		5, 566 31	
Deficit, Sub-Treasury United States, New York, 1867, counterfeit 7-30s		8, 750 31	
Default, Depositary United States, Pittsburgh, Pa., 1867, late Depositary		2, 126 11	
Depositary United States, Baltimore, Md., 1867, late Depositary		6, 900 77	
Depositary United States, Baltimore, Md., 1870, late Depositary	1, 196 87		
Deficit, Treasury United States, Washington, D. C., 1875, stolen, June 2, 1875, &c		47, 748 26	
Totals	28, 589, 517 67	996, 288 15	$29, 585, 805 82

IV.—STATEMENT OF UNAVAILABLE FUNDS—Continued.

The Post Office Department Balance "subject to draft," as shown by Statement III, is $1,120,189.38, of which the following items of Default and Failure were unavailable (not subject to draft) on June 30, 1877, viz:

	Coin.	*Currency.*	*Total.*
Default, Sub-Treasury United States, New Orleans, La., 1861, outbreak of Rebellion	$31,164 44		
Depositary United States, Savannah, Ga., 1861, outbreak of Rebellion	205 76		
Depositary United States, Galveston, Tex., 1861, outbreak of Rebellion	83 36		
Depositary United States, Little Rock, Ark., 1861, outbreak of Rebellion	5,823 50		
Failure, Merchants' National Bank, of Washington, D.C., 1866		$2,801 00	
Totals	37,277 06	2,801 00	$40,078 06

RECAPITULATION OF TOTALS.

General Treasury moneys unavailable June 30, 1877	28,589,517 67	996,288 15	29,585,805 82
Post Office Department moneys unavailable June 30, 1877	37,277 06	2,801 00	40,078 06
Total unavailable	28,626,794 73	999,089 15	29,625,883 88

V.—STATEMENT OF RECEIPTS AND EXPENDITURES

Receipts by warrants.

Covered in to credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter-credits to appropriations.	Totals.
Customs		$130, 956, 493 07	$340, 720 97	$48, 849 68	$131, 346, 063 72
Internal Revenue		118, 630, 407 83	29, 114 64	1, 396 17	118, 660, 918 64
Lan ls		976, 253 68			976, 253 68
Miscellaneous sources		18, 437, 432 04			18, 437, 432 04
Total net revenue		269, 000, 586 62			
Public debt:					
Funded Loan 1881	$1, 134, 650 00				
Funded Loan 1891	140, 000, 000 00				
Gold Certificates	58, 141, 200 00				
Certificates of deposit	77, 155, 000 00				
United States Notes	72, 440, 899 00	348, 871, 749 00			348, 871, 749 00
Interest on			92, 986 35		92, 986 35
War Department Appropriations			1, 498, 036 63	638, 944 18	2, 136, 980 81
Navy Department Appropriations			1, 468, 720 68	1, 766, 534 05	3, 235, 254 73
Interior Department Appropriations			1, 264, 721 08	381, 602 40	1, 646, 323 48
Interior Civil Appropriations			33, 558 10	7, 711 35	41, 269 45
Treasury Proper Appropriations			2, 642, 261 22	552, 517 55	3, 194, 778 77
Diplomatic Appropriations			34, 565 77	35, 935 86	70, 501 63
Quarterly Salaries Appropriations			88 89		88 89
Judiciary Appropriations			131, 233 40	47 10	131, 280 50
For payment of judgments of Court of Commissioners of Alabama Claims		2, 701, 927 07	520 29		2, 702, 447 36
Covered in on account of Geneva Award		9, 703, 904 89			9, 703, 904 89
Totals		630, 278, 167 58	7, 536, 528 02	3, 433, 538 34	641, 248. 233 94
Balance of covered moneys June 30, 1876					121, 807, 732 30
					763, 055, 966 24

The books were closed as regards Repay and Counter Warrants on June 30, 1877, but as regards Revenue Covering Warrants, although constructively of date June 30, 1877, the books were not actually closed until August 23, 1877.

Unexpended balances of appropriations are deposited in the Treasury by disbursing officers, and are covered in by Warrants of the Secretary of the Treasury to the credit of the appropriations from which the amount was originally drawn as well as to the personal credit of the officer. Such Warrants are technically termed "Repay Covering-Warrants."

"Counter-Warrants," carry amounts to the credit of an appropriation for the reason that it was not properly chargeable with an expenditure, but some other appropriation which is drawn upon by "Transfer-Warrants."

Warrants and Drafts.

The receipts, as per Statement V, were covered into the Treasury by 13,192 Revenue and Counter Warrants, and the expenditures were authorized by 33,317 Pay and Transfer Warrants, to facilitate the payment of which, 34,738 drafts were issued by this office. The number of warrants and drafts issued during the last ten fiscal years is given below:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
Covering-Warrants	10, 098	10, 990	11, 800	11, 323	12, 450	14, 560	14, 959	14, 679	15, 091	13, 192
Pay-Warrants	30, 222	27, 510	25, 304	25, 711	27, 020	31, 493	33, 782	33, 300	32, 540	33, 317
Drafts	36, 566	30, 752	25, 954	31, 759	31, 757	36, 234	37, 666	39, 161	33, 800	34, 738
Total General Treasury	76, 886	69, 252	63, 058	68, 793	71, 227	82, 287	86, 407	87, 140	81, 431	81, 247
Post-Office Department Pay-Warrants	5, 192	5, 704	5, 101	6, 058	6, 707	8, 005	10, 637	12, 278	13, 456	12, 594
Grand Total	82, 078	74, 956	68, 159	74, 851	77, 934	90, 292	97, 044	99, 418	94, 887	93, 841

BY WARRANTS FOR THE FISCAL YEAR 1877.

Expenditures by warrants.

Authorized by warrants from appropriations on account of—		Net expenditures.	Repayments, being amounts unexpended.	Amounts recredited to appropriations.	Totals.
Customs, Light-Houses, Public Buildings, &c.	$19, 021, 698 90		$340, 720 97	$48, 849 68	$19, 411, 269 55
Internal Revenue	4, 478, 424 64		29, 114 64	1, 396 17	4, 508, 935 45
Interior Civil	3, 640, 583 04		33, 558 10	7, 711 35	3, 681, 852 49
Treasury proper	23, 769, 342 14		2, 642, 261 22	552, 517 55	26, 964, 120 91
Diplomatic	1, 229, 758 79		34, 565 77	35, 935 86	1, 300, 260 42
Quarterly Salaries	563, 459 16		88 89		563, 548 05
Judiciary	3, 548, 799 93		131, 233 40	47 10	3, 680, 080 43
Net Civil and Miscellaneous expenditures		$56, 252, 066 60			
War Department		37, 082, 735 90	1, 498, 036 63	638, 944 18	39, 219, 716 71
Navy Department		14, 959, 935 36	1, 468, 720 68	1, 766, 534 05	18, 195, 190 09
Interior Department		33, 240, 759 49	1, 264, 721 08	381, 602 40	34, 887, 082 97
Public Debt, Interest		97, 124, 511 58	92, 986 35		97, 217, 497 93
Total net expenditures		238, 660, 008 93			
Public Debt:					
Redemption of Bonds *	127, 185, 160 00				
Redemption of United States Notes †	82, 451, 806 00				
Redemption of Fractional Currency ‡	14, 043, 458 05				
Redemption of Gold Certificates	45, 250, 000 00				
Redemption of Certificates of Deposit, United States Notes	55, 035, 000 00	323, 965, 424 05			323, 965, 424 05
Payment of judgments of Court of Commissioners of Alabama Claims		2, 674, 465 93	520 29		2, 674, 986 22
Totals		565, 299, 898 91	7, 536, 528 02	3, 433, 538 34	576, 269, 965 27
Balance of covered moneys June 30, 1877					186, 786, 000 97
					763, 055, 966 24

The books were closed as regards the entry of Pay-Warrants on June 30, 1877.

"Transfer-Warrants" are issued for the purpose of drawing an amount from an appropriation properly chargeable with an expenditure, in order that the amount may be placed to the credit of another appropriation by "Counter-Warrants," the moneys having been erroneously paid from the appropriation entitled to credit. The total amount of "Transfer" and "Counter" Warrants must, therefore, agree. §

The amounts of unexpended balances repaid into the Treasury and covered in by "Repay-Warrants" and the amounts credited to appropriations by adjustment and covered in by "Counter-Warrants," are included in the above statement of expenditures in order to show the net expenditures for the fiscal year. For example: The total expenditures for the War Department were $39,219.716.71, but $1,498,036.63, not having been expended, were repaid into the Treasury, and $638,944.18 having been credited back upon adjustment of appropriations, the real net expenditures for that Department were only $37,082,735.90.

*Composed of the following items, viz:			
5-20 Bonds of 1862	$449, 100	Consols of 1867	$1, 000
5-20 Bonds of 1864	1, 650, 150	Funded Loan of 1881, registered	9, 553, 800
5-20 Bonds of 1865	115, 470, 400	Treasury Notes of 1861	100
7-30 Bonds of 1861	200	One-Year Notes of 1863	5, 630
7-30 Bonds of 1864 and 1865	19, 250	Two-Year Notes of 1863	3, 350
Notes of 1846	50	Compound-Interest Notes	32, 130

†This item included Old Demand Notes $2, 955.

‡Of this amount all was redeemed in Fractional Silver Coin under act of Congress approved April 17, 1876, on account of the Sinking-Fund.

§Which is hereby shown, viz:

On account of—	*Transfer-warrants.*	*Counter-warrants.*
War Department Appropriation	$563, 866 18	$638, 944 18
Navy Appropriation	2, 112, 910 91	1, 766, 534 05
Interior Appropriation	116, 063 65	381, 602 40
Judiciary Appropriation	1, 727 10	47 10
Treasury Appropriation	384, 373 88	552, 517 55
Customs Appropriation	128, 757 89	48, 849 68
Internal Revenue Appropriation	56, 998 56	1, 396 17
Interior Civil Appropriation	31, 991 35	7, 711 35
Diplomatic Appropriation	36, 848 82	35, 935 86
	3, 433, 538 34	3, 433, 538 34

VI.—STATEMENT OF THE TREAS

DR. *The United States in account with A. U. Wyman, Treasurer*

July 1, 1876, to June 30, 1877:			
To payments on Warrants issued during fiscal year, viz:			
Treasury	$26, 931, 070 39		
Quarterly Salaries	546, 125 63		
Judiciary	3, 661, 487 06		
Diplomatic	3, 773, 605 90		
Customs	19, 380, 192 13		
Interior Civil	3, 663, 581 22		
Internal Revenue	4, 466, 709 87		
Public Debt	421, 182, 921 98		
Interior	34, 870, 881 42		
War	39, 101, 128 97		
Navy	18, 195, 038 24		
		$575, 772, 742 81	
To payments on Warrants issued during previous fiscal years, viz:			
Treasury	63, 038 97		
Quarterly Salaries	20, 673 47		
Judiciary	30, 917 73		
Diplomatic	343, 473 42		
Customs	22, 627 40		
Interior Civil	22, 658 25		
Internal Revenue	115, 373 52		
Interior	9, 503 75		
War	118, 521 34		
Navy	65 31		
		746, 853 16	
			$576, 519, 595 97
To balance of Covered Moneys June 30, 1877, viz:			
Account of F. E. Spinner, late Treasurer United States	29, 585, 805 82		
Account of the Treasurer of the United States	185, 879, 889 35		
		215, 465, 695 17	215, 465, 695 17
To reconcile this balance with that of the General Treasury Ledger—			
Add amount of receipts not covered in:			
Account of F. E. Spinner, late Treasurer United States	6, 321 27		
Account of the Treasurer of the United States	2, 949, 000 81		
		2, 955, 322 08	
		218, 421, 017 25	
Deduct amount of Unpaid Warrants:			
Account of F. E. Spinner, late Treasurer United States	215, 473 99		
Account of the Treasurer of the United States	362, 575 30		
Deduct amount on deposit with the States	28, 101, 644 91		
		28, 679, 694 20	
General Treasury balance June 30, 1877, (*see* Statement II)		189, 741, 323 05	
			791, 985, 291 14

URER'S QUARTERLY ACCOUNT.

of the United States, for the fiscal year ending June 30, 1877. CR.

July 1, 1876:			
By General Treasury balance	$122, 426, 806 42		
To reconcile this balance with that of Treasurer's Quarterly Account—			
Add amount on deposit with the States	28, 101, 644 91		
Add amount of Unpaid Warrants:			
Account of F. E. Spinner, late Treasurer United States	413, 379 71		
Account of the Treasurer of the United States	414, 300 28	$151, 356, 131 32	
Deduct amount of receipts not covered:			
Account of F. E. Spinner, late Treasurer United States	15, 673 14		
Account of the Treasurer of the United States	603, 400 98	619, 074 12	
Balance of Covered Moneys, as per Treasurer's Quarterly Account			$150, 737, 057 20
Balance on account of F. E. Spinner, late Treasurer United States	29, 859, 442 34		
Balance on account of the Treasurer of the United States	120, 877, 614 86	150, 737, 057 20	
July 1, 1876, to June 30, 1877:			
By receipts covered in by Warrants:			
Customs, receipts since July 1, 1875		130, 956, 493 07	
Internal Revenue, receipts since July 1, 1875		118, 630, 407 83	
Lands, receipts since July 1, 1875		976, 253 68	
Miscellaneous Revenues, receipts since July 1, 1875	379, 714, 593 05		
Miscellaneous Revenues, receipts previous to July 1, 1875	419 95	379, 715, 013 00	
Miscellaneous Repayments, receipts since July 1, 1875		3, 951, 507 34	
War Repayments, receipts since July 1, 1875	2, 136, 884 98		
War Repayments, receipts previous to July 1, 1875	95 83	2, 136, 980 81	
Navy Repayments, receipts since July 1, 1875		3, 235, 254 73	
Interior Repayments, receipts since July 1, 1875	1, 638, 815 68		
Interior Repayments, receipts previous to July 1, 1875	7, 507 80	1, 646, 323 48	
			641, 248, 233 94
			791, 985, 291 14

VII.—EXPLANATORY STATEMENT OF DIFFERENCES BETWEEN BALANCES OF JUNE 30, 1877.

1.

It will be seen by reference to Statement II of this report that the "General Treasury Balance" subject to draft June 30, 1877, was		$189, 741, 323 05
And by the "Supplemental Statement" that the "Coin Balance" was	$116, 979, 858 22	
By reference to the "Public Debt Statement" of July 1, 1877, the cash in the Treasury at the close of business on June 30, 1877, is stated as	115, 122, 473 62	186, 025, 960 73
The differences, amounting to	1, 857, 384 60	3, 715, 362 32

are explained by the fact that the transcripts of general account containing reports of receipts into the Treasury prior to July 1, 1877, (the amount which is here stated,) were not received at this office until after that date from the following offices, viz:

	Coin.	*Coin and currency.*	*Coin.*	*Coin and currency.*
Sub-Treasury United States, Boston	39, 555 66	73, 153 53		
Sub-Treasury United States, Philadelphia	12, 437 59	16, 107 69		
Sub-Treasury United States, Saint Louis	12, 236 92	16, 469 29		
Sub-Treasury United States, San Francisco	237, 887 64	342, 313 73		
Sub-Treasury United States, New Orleans	5, 211 56	25, 645 54		
Sub-Treasury United States, Cincinnati	6, 793 42	8, 979 11		
Sub-Treasury United States, Chicago	7, 904 46	116, 869 52		
Depositary United States, Tucson, Ariz	7 38	6, 076 07		
National Banks, Designated Depositaries United States		635, 168 80		
Unavailable cash, as per statement of this report, included in ledger balance but not in that of the "Public Debt Statement"	67, 432 05	991, 831 04		
Coin deposited for bonds of 4 per cent. funded loan of 1907, included in ledger balance, not in "Public Debt Statement," as the bonds had not been issued	1, 532, 748 00	1, 532, 748 00		
	1, 922, 214 68	3, 765, 362 32		
Less amount of Gold Sales and Silver Payments	14, 830 08			
Less amount of Counter-Entries of Receipts	50, 000 00	50, 000 00		
			$1, 857, 384 60	$3, 715, 362 32

2.

June 30, 1877, "General Treasury Balance," as per Statement II, is		$189, 741, 323 05
June 30, 1877, "Balance of Covered Moneys," as per Statement V, is		186, 786, 000 97
The difference, amounting to		2, 955, 322 08

is explained by the fact that certain moneys deposited in the Treasury had not been "covered in" by warrant up to June 30, 1877, viz:

Deposits in Treasury, Sub-Treasuries, and Depositaries United States prior to July 1, 1876	$496, 312 91	
Deposits in National Banks, Designated Depositaries United States, prior to July 1, 1876	122, 762 21	
Deposits in Treasury, Sub-Treasuries, and Depositaries United States in fiscal year 1877	2,287, 085 53	
Deposits in National Banks, Designated Depositaries United States in fiscal year 1877	49, 161 43	
		2, 955, 322 08

3.

By Treasurer's Quarterly Account, Statement VI, the "balance of covered moneys June 30, 1877," is stated as		215, 465, 695 17
and by "Receipts and Expenditures," Statement V, the "balance of covered moneys June 30, 1877," is stated as		186, 786, 000 97
The difference, amounting to		28, 679, 694 20
is explained by the fact that in the Treasurer's Quarterly Account all moneys that have been covered into the Treasury are included, but not in the "Receipts and Expenditures by Warrant" account, from which the amount deposited with the States, being really unavailable, has been dropped		28, 101, 644 91
and by the additional fact that the amount of all pay-warrants issued to the close of the fiscal year is credited in the "Receipts and Expenditures by Warrant" account; but in the "Treasurer's Quarterly Account" only the amount of those pay-warrants is credited for which vouchers have passed into the hands of the accounting-officers at the close of the fiscal year, the amount of pay-warrants for which vouchers had not been passed was		578, 049 29
		28, 679, 694 20

4.

The General Treasury Balance "subject to draft," as shown by Statement II, is		$189, 741, 323 05
to which being added the amount on deposit with the States, transferred under act of Congress approved June 23, 1836		28, 101, 644 91
The total balance of General Treasury Moneys is found to be		217, 842, 967 96
and minus the amount of difference between "Receipts not covered in"	$2, 955, 322 08	
and "Warrants remaining unpaid"	578, 049 29	
		2, 377, 272 79
agrees with the Balance of Covered Moneys due the United States, as shown per Statement VI, Treasurer's Quarterly Account, page 28		215, 465, 695 17

VIII.—STATEMENT OF BALANCES REMAINING TO THE CREDIT OF UNITED STATES DISBURSING OFFICERS AND AGENTS, JUNE 30, 1877.

Offices.	Amount.
Treasury of the United States, (cash-room,) Washington, D. C	$1, 591, 757 33
Sub-Treasury United States, New York, N. Y	4, 476, 926 86
Sub-Treasury United States, Boston, Mass	277, 377 44
Sub-Treasury United States, Philadelphia, Pa	463, 350 17
Sub-Treasury United States, Saint Louis, Mo	396, 015 24
Sub-Treasury United States, San Francisco, Cal	1, 094, 872 38
Sub-Treasury United States, New Orleans, La	499, 192 12
Sub-Treasury United States, Baltimore, Md	235, 428 94
Sub-Treasury United States, Cincinnati, Ohio	138, 928 75
Sub-Treasury United States, Chicago, Ill	1, 453, 763 08
Depositary United States, Tucson, Ariz	32, 140 68
National Banks designated as depositaries United States	3, 344, 295 86
Total	14, 004, 048 85

During the fiscal year 8,000 "Lists of balances standing to the official credit of United States Disbursing Officers and Agents" were received by this Office, (Division of Accounts;) 56,118 "Statements of Public Funds" and "Abstracts of Weekly Statements" were received for examination, comparison, certification, and return to the Bureau and Departments from which sent; and 348 letters were written in regard to errors and corrections.

X.—STATEMENT BY CLASSES OF UNITED STATES DISBURSING OFFICERS AND AGENTS.

Classes.	Reporting.	Not reporting.	Total.
Army:			
Quartermasters	401	86	487
Commissaries	179	35	214
Recruiting-Officers	22	7	29
Paymasters	48	5	53
Engineer-Officers	45	.....	45
Ordnance-Officers	28	5	33
Staff-Officers	6	1	7
Medical Officers	4	.....	4
Signal-Service Officers	4	2	6
Engineer Agents	2	.....	2
Superintendent Military Academy	1	.....	1
Montana and Dakota Indian-War Claims	1	.....	1
Navy:			
Pay-Directors	6	.....	6
Pay-Inspectors	6	.....	6
Paymasters	27	6	33
Passed Assistant Paymasters	4	.....	4
Civil:			
Collectors of Internal Revenue	96	32	128
Collectors of Customs	109	3	112
Surveyors of Customs	14	17	31
United States Marshals	61	3	64
Pension Agents	124	.....	124
Superintendents of Indian Affairs	4	3	7
Indian Agents	85	40	125
Officers of the Light-House Board	38	.....	38
Supervising Architect's Disbursing Agents	26	15	41
Department Disbursing-Clerks	5	3	8
Other Disbursing Agents	13	46	59
Commissioner of Northern Boundary Survey	1	.....	1
Superintendents of Life-Saving Service	6	3	9
Totals	1, 366	312	1, 678

X.—STATEMENT OF THE NUMBER OF NATIONAL BANKS ORGANIZED, FAILED, IN VOLUNTARY LIQUIDATION, REDUCING CIRCULATION, ETC.

The number of National Banks which had deposited securities for their circulation to July 1, 1876, was		2,337
The number of National Banks organized during the fiscal year 1877 was		27
Total number of Banks organized to July 1, 1877		2,364
The number of National Banks which failed prior to July 1, 1876, was	48	
The number of National Banks which failed during fiscal year 1877 was	9	
		57
The number of National Banks which went into voluntary liquidation prior to July 1, 1876, was	176	
The number of National Banks which went into voluntary liquidation during the fiscal year 1877 was	32	
		208
Number of National Banks doing business June 30, 1877		2,099
Total		2,364
Total deposits to reduce circulation to June 30, 1877, inclusive		$58,787,315
Total deposits to reduce circulation to June 30, 1876, inclusive		49,439,137
Amount of deposits during fiscal year 1877		9,348,178
The number of banks which made deposits to reduce circulation prior to July 1, 1876, was		436
The number of banks which made deposits to reduce circulation during fiscal year 1877, was		116
Total		552

NOTE.—The above redemptions do not include an over redemption of $17,235 of the circulating notes of the Fourth National Bank of New York City, which was afterward made good by the bank, when new notes for that amount were issued.

XI.—STATEMENT OF SEMI-ANNUAL DUTY PAID BY NATIONAL BANKS FOR THE CALENDAR YEARS 1864 TO 1876, INCLUSIVE.

Date.	On circulation.	On deposits.	On capital.	Total.
1864	$287, 836 80	$413, 054 61	$55, 661 47	$756, 552 88
1865	1, 371, 170 52	2, 103, 797 57	316, 916 72	3, 791, 884 81
1866	2, 638, 396 35	2, 668, 674 72	350, 545 29	5, 657, 616 36
1867	2, 934, 685 63	2, 518, 780 65	314, 899 42	5, 768, 365 70
1868	2, 955, 394 60	2, 657, 235 91	299, 126 21	5, 911, 756 72
1869	2, 956, 168 02	2, 525, 571 87	349, 147 97	5, 830, 887 86
1870	2, 941, 381 41	2, 694, 480 26	381, 598 67	6, 017, 460 34
1871	3, 092, 797 56	3, 027, 767 58	385, 247 07	6, 505, 812 21
1872	3, 282, 597 46	3, 144, 839 45	418, 883 75	6, 846, 320 66
1873	3, 393, 619 18	3, 145, 467 26	471, 967 08	7, 011, 053 52
1874	3, 366, 793 92	3, 427, 576 31	476, 388 17	7, 270, 758 40
1875	3, 194, 592 29	3, 557, 058 00	565, 889 51	7, 317, 531 80
1876	2, 964, 341 17	3, 441, 560 68	670, 184 44	7, 076, 086 29
Total	35, 379, 774 91	35, 325, 856 87	5, 056, 455 77	75, 762, 087 55

XII.—PAYMENT OF INTEREST ON COUPON BONDS HELD IN TRUST FOR DEPOSITARY-BANKS.

Sixty-two checks for $46,744 were issued in the fiscal year 1877 in payment of coin-interest on coupon bonds held in trust to secure public deposits.

XIII.—EXAMINATION OF SECURITIES, (SECTION 5166 REVISED STATUTES.)

One thousand eight hundred and three examinations of the securities held in trust for national banks were made during the fiscal year 1877.

XIV.—STATEMENT OF THE NUMBER OF NATIONAL-BANK DEPOSITARIES, &c.

The number of national-bank depositaries of the United States on June 30, 1876, was	143	
Number designated in fiscal year 1877	6	
		149
Number discontinued in fiscal year 1877		4
Number of depositaries June 30, 1877		145

List of National Banks specially designated as Depositaries of the United States, acting as such June 30, 1877.

Name of bank.	State.
Granite National Bank of Augusta	Maine.
First National Bank, Bangor	Do.
First National Bank, Lewiston	Do.
First National Bank, Portland	Do.
Merchants' National Bank, Portland	Do.
First National Bank, Concord	New Hampshire.
First National Bank, Manchester	Do.
First National Bank, Portsmouth	Do.
Merchants' National Bank, Burlington	Vermont.
Montpelier National Bank, Montpelier	Do.
Rutland County National Bank of Rutland	Do.
Boston National Bank, Boston	Massachusetts.
Merchants' National Bank, Boston	Do.
Massasoit National Bank, Fall River	Do.
Merchants' National Bank, Lowell	Do.
First National Bank, New Bedford	Do.
Merchants' National Bank, New Bedford	Do.
First National Bank, Newburyport	Do.
Adams National Bank, North Adams	Do.
First National Bank, Northampton	Do.
Randolph National Bank, Randolph	Do.
Third National Bank, Springfield	Do.
Bristol County National Bank, Taunton	Do.
First National Bank, Worcester	Do.
First National Bank, Newport	Rhode Island.
First National Bank, Providence	Do.
First National Bank, Bridgeport	Connecticut.
Charter Oak National Bank, Hartford	Do.
Second National Bank, New Haven	Do.
Thames National Bank, Norwich	Do.
Merchants' National Bank, Albany	New York.
First National Bank, Binghamton	Do.
Nassau National Bank, Brooklyn	Do.
Farmers' and Mechanics' National Bank, Buffalo	Do.
First National Bank, Cooperstown	Do.
Second National Bank, Elmira	Do.
First National Bank of Glen's Falls	Do.
Middletown National Bank of Middletown	Do.
Second National Bank, New York	Do.
Fourth National Bank, New York	Do.
Central National Bank, New York	Do.
National Bank of Commerce in New York	Do.
National Park Bank of New York	Do.
First National Bank of Oswego	Do.
Fallkill National Bank, Poughkeepsie	Do.
Flour City National Bank of Rochester	Do.
First National Bank, Seneca Falls	Do.
Third National Bank, Syracuse	Do.
First National Bank, Troy	Do.
Second National Bank, Utica	Do.
First National Bank, Yonkers	Do.
First National Bank, Allegheny	Pennsylvania.
First National Bank, Altoona	Do.
First National Bank, Erie	Do.
Keystone National Bank, Erie	Do.
First National Bank, Franklin	Do.
Farmers' National Bank, Lancaster	Do.
First National Bank, Norristown	Do.
First National Bank, Philadelphia	Do.
Centennial National Bank, Philadelphia	Do.
Corn Exchange National Bank of Philadelphia	Do.
Tradesmen's National Bank, Pittsburgh	Do.
Pennsylvania National Bank, Pottsville	Do.
First National Bank, Reading	Do.
First National Bank, Sunbury	Do.
Second National Bank, Wilkesbarre	Do.
First National Bank, York	Do.
First National Bank, Jersey City	New Jersey.
Second National Bank, Newark	Do.
First National Bank, Plainfield	Do.
First National Bank, Trenton	Do.

List of National Banks specially designated as Depositaries, &c.—Continued.

Name of bank.	State.
First National Bank of Wilmington	Delaware.
Farmers' National Bank of Annapolis	Maryland.
First National Bank, Baltimore	Do.
National Bank of the Republic, Washington	District of Columbia.
Planters' National Bank of Danville	Virginia.
Lynchburgh National Bank, Lynchburgh	Do.
Exchange National Bank, Norfolk	Do.
First National Bank, Richmond	Do.
Planters' National Bank, Richmond	Do.
National Valley Bank of Staunton	Do.
First National Bank, Chillicothe	Ohio.
First National Bank, Cincinnati	Do.
Third National Bank, Cincinnati	Do.
Fourth National Bank, Cincinnati	Do.
Merchants' National Bank, Cleveland	Do.
National Exchange Bank of Columbus	Do.
Second National Bank of Dayton	Do.
First National Bank, Portsmouth	Do.
First National Bank, Sandusky	Do.
First National Bank, Toledo	Do.
Champaign National Bank of Urbana	Do.
First National Bank, Indianapolis	Indiana.
Indianapolis National Bank, Indianapolis	Do.
Evansville National Bank, Evansville	Do.
First National Bank, La Fayette	Do.
First National Bank, Madison	Do.
Alton National Bank, Alton	Illinois.
First National Bank, Centralia	Do.
Second National Bank, Peoria	Do.
First National Bank, Quincy	Do.
First National Bank, Rock Island	Do.
Mechanics' National Bank, Peoria	Do.
First National Bank, Springfield	Do.
State National Bank, Springfield	Do.
Second National Bank, Detroit	Michigan.
City National Bank, Grand Rapids	Do.
First National Bank, Madison	Wisconsin.
First National Bank, Milwaukee	Do.
National Exchange Bank, Milwaukee	Do.
First National Bank of Oshkosh	Do.
First National Bank, Saint Paul	Minnesota.
Second National Bank, Saint Paul	Do.
Davenport National Bank, Davenport	Iowa.
First National Bank, Dubuque	Do.
Commercial National Bank, Dubuque	Do.
First National Bank, Sioux City	Do.
Saint Louis National Bank, Saint Louis	Missouri.
First National Bank of Covington	Kentucky.
Lexington City National Bank of Lexington	Do.
First National Bank, Louisville	Do.
Kentucky National Bank, Louisville	Do.
First National Bank, Chattanooga	Tennessee.
East Tennessee National Bank, Knoxville	Do.
First National Bank, Memphis	Do.
German National Bank, Memphis	Do.
First National Bank, Nashville	Do.
Raleigh National Bank of North Carolina at Raleigh	North Carolina.
People's National Bank of Charleston	South Carolina.
Atlanta National Bank, Atlanta	Georgia.
Merchants' National Bank, Savannah	Do.
First National Bank, Galveston	Texas.
San Antonio National Bank of San Antonio	Do.
Merchants' National Bank, Little Rock	Arkansas.
National Bank of Lawrence, Lawrence	Kansas.
First National Bank of Leavenworth	Do.
First National Bank, Omaha	Nebraska.
Omaha National Bank, Omaha	Do.
First National Bank, Denver	Colorado.
Colorado National Bank of Denver	Do.
First National Bank of Santa Fé	New Mexico.
First National Bank of Bozeman	Montana.
First National Bank, Helena	Do.
First National Bank, Portland	Oregon.
First National Bank, Yankton	Dakota.

XV.—STATEMENT, BY STATES, OF DEPOSITS AND WITHDRAWALS OF UNITED STATES BONDS TO SECURE CIRCULATION.

States.	Deposits.	Withdrawals.	Increase.	Decrease.
Eastern States:				
Maine	$1, 267, 500	$1, 177, 500	$90, 000	.....
New Hampshire	631, 100	579, 100	52, 000	.....
Vermont	1, 630, 150	1, 646, 450	.....	$16, 300
Massachusetts	20, 691, 450	18, 736, 100	1, 955, 350	.....
Rhode Island	122, 500	505, 500	.....	383, 000
Connecticut	1, 952, 600	2, 494, 000	.....	541, 400
Middle States:				
New York	11, 807, 100	11, 415, 250	391, 850	.....
New Jersey	1, 461, 500	1, 216, 500	245, 000	.....
Pennsylvania	7, 315, 900	7, 846, 550	.....	530, 650
Delaware	186, 500	137, 500	49, 000	.....
Maryland	884, 100	1, 190, 100	.....	306, 000
District of Columbia	150, 000	200, 000	.....	50, 000
Southern and Southwestern States:				
Virginia	655, 000	892, 250	.....	237, 250
West Virginia	23, 500	16, 500	7, 000	.....
North Carolina	274, 000	664, 100	.....	390, 100
South Carolina	410, 000	430, 000	.....	20, 000
Georgia	380, 000	375, 400	4, 600	.....
Florida	50, 000	50, 000	.....	.....
Alabama	433, 000	438, 000	.....	5, 000
Louisiana	150, 000	80, 000	70, 000	.....
Texas	310, 000	300, 000	10, 000	.....
Arkansas	100, 000	.....	100, 000	.....
Kentucky	1, 295, 700	1, 485, 700	.....	190, 000
Tennessee	233, 500	295, 500	.....	62, 000
Missouri	195, 600	345, 600	.....	150, 000
Western States:				
Ohio	1, 263, 600	1, 970, 700	.....	707, 100
Indiana	1, 125, 500	1, 583, 300	.....	457, 800
Illinois	1, 120, 300	1, 897, 100	.....	776, 800
Michigan	349, 800	496, 350	.....	146, 550
Wisconsin	248, 500	305, 000	.....	56, 500
Iowa	367, 700	524, 200	.....	156, 500
Minnesota	380, 000	557, 000	.....	177, 000
Kansas	.....	260, 000	.....	260, 000
Nebraska	80, 000	216, 000	.....	136, 000
Pacific States and Territories:				
California	938, 000	934, 000	4, 000	.....
Colorado	178, 000	82, 000	96, 000	.....
Total	58, 662, 100	61, 343, 250	3, 074, 800	5, 755, 950

XVI.—STATEMENT BY LOANS OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS JUNE 30, 1877, AND OF CHANGES DURING FISCAL YEAR 1877, IN CHARACTER OF BONDS HELD.

Title of loan.	Bonds held in trust.			Deposits and withdrawals of United States bonds.					
				Circulation.			Public deposits.		
	For circulation.	For public deposits.	Total.	Deposited.	Withdrawn.	Decrease.	Deposited.	Withdrawn.	Increase.
6 PER CENT. COIN.									
February 8, 1861 } 6s of 1881	$2,748,000	$139,000	.....	$25,000	$415,000	.....	$10,000	.....	.....
July 17 and August 5, 1861 } 6s of 1881	38,448,000	952,800	.....	495,350	8,814,600	.....	160,200	$79,500	.....
March 3, 1863 } 6s of 1881	21,642,000	618,000	.....	450,000	3,448,400	.....	119,600	180,500	.....
Oregon War Debt	.....	31,900	.....	.....	.....	.....	.....	.....	.....
Five-twenties of June, 1864	.....	.....	.....	.....	66,500	.....	.....	31,000	.....
Five-twenties of 1865	37,000	26,000	.....	116,000	6,514,200	.....	.....	185,000	.....
Consols of 1865	5,954,850	581,050	.....	2,306,100	1,635,600	.....	47,500	224,000	.....
Consols of 1867	8,577,450	2,225,050	.....	1,365,600	2,091,900	.....	155,500	303,000	.....
Consols of 1868	2,196,000	273,000	.....	114,500	491,500	.....	.....	40,000	.....
6 PER CENT. CURRENCY.									
Pacific Railway (currency) sixes	8,087,000	391,000	.....	333,000	3,351,000	.....	25,000	75,000	.....
5 PER CENT. COIN.									
March 3, 1864—Ten-forties	79,108,300	4,020,800	.....	914,700	14,679,800	.....	206,800	412,500	.....
Funded Loan of 1881	127,542,250	4,198,900	.....	7,120,600	18,785,750	.....	212,400	527,000	.....
4½ PER CENT. COIN.									
Funded Loan of 1891	44,372,250	1,919,500	.....	45,421,250	1,049,000	.....	1,919,500	.....	.....
Personal Bonds	.....	3,480,000	.....	.....	.....	.....	.....	615,000	.....
	338,713,600	18,857,000	$357,570,600	58,662,100	61,343,250	$2,681,150	2,856,500	2,672,500	$184,000

XVII.—STATEMENT OF UNITED STATES

Denomination.	Old Demand Notes.		Legal-Tender Notes, first issue.	
	Total issued.	Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.
One Dollar			$28, 351, 348	$924, 956 25
Two Dollars			34, 071, 128	809, 798 00
Five Dollars	$21, 800, 000	$25, 347 50	101, 000, 000	2, 913, 630 75
Ten Dollars	20, 030, 000	23, 435 00	118, 010, 000	7, 636, 242 00
Twenty Dollars	18, 200, 000	15, 180 00	102, 920, 000	6, 343, 501 00
Fifty Dollars			30, 055, 200	814, 645 00
One Hundred Dollars			40, 000, 000	1, 199, 710 00
Five Hundred Dollars			58, 986, 000	872, 000 00
One Thousand Dollars			155, 928, 000	1, 110, 500 00
Total				22, 624, 983 00
*Deduct on account of unknown denominations destroyed				*135, 000 00
Total	60, 030, 000	63, 962 50	669, 321, 676	22, 489, 983 00

Denomination.	Legal-Tender Notes, series of 1874.		
	Issued during fiscal year 1877.	Issued to June 30, 1877.	Outstanding June 30, 1877.
One Dollar	$28, 000	$18, 972, 000	$6, 456, 747
Two Dollars	16, 000	16, 520, 000	8, 037, 865
Five Dollars			
Ten Dollars			
Twenty Dollars			
Fifty Dollars	5, 983, 300	24, 260, 000	21, 941, 100
One Hundred Dollars			
Five Hundred Dollars		28, 000, 000	17, 483, 500
One Thousand Dollars			
Total	6, 027, 300	87, 752, 000	53, 919, 212

Denomination.	One-year Notes of 1863.		Two-year Notes of 1863.		Two-year Coupon Notes of 1863.
	Total issued.	Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.	Total issued.
Ten Dollars	$6, 200, 000	$11, 265			
Twenty Dollars	16, 440, 000	24, 860			
Fifty Dollars	8, 210, 000	9, 700	$6, 800, 000	$9, 500	$5, 905, 600
One Hundred Dollars	13, 640, 000	10, 100	9, 680, 000	7, 000	14, 484, 400
Five Hundred Dollars					40, 302, 000
One Thousand Dollars					89, 308, 000
Total		55, 925			
Deduct for unknown denominations destroyed		90			
Total	44, 520, 000	†55, 835	16, 480, 000	†16, 500	150, 000, 000

* Destroyed in Chicago fire of 1871.

† The amount outstanding as per Public Debt Statement for June 30, 1877, is less than this amount,

CURRENCY ISSUED AND OUTSTANDING.

Legal-Tender Notes, series of 1869.			Total amount.		
Issued during fiscal year 1877.	Issued to June 30, 1877.	Outstanding June 30, 1877.	Issued during fiscal year 1877.	Total issued to June 30, 1877.	Outstanding June 30, 1877.
.....	$42, 456, 812	$3, 638, 539 15	.....	$70, 808, 160	$4, 563, 495 40
.....	50, 511, 920	5, 585, 142 60	.....	84, 583, 048	6, 394, 940 60
.....	50, 581, 760	22, 131, 353 25	.....	173, 381, 760	25, 070, 331 50
$440, 000	85, 221, 240	45, 093, 373 00	$440, 000	223, 261, 240	52, 753, 050 00
720, 000	73, 162, 400	41, 973, 350 00	720, 000	194, 282, 400	48, 332, 031 00
.....	30, 200, 000	13, 157, 165 00	.....	60, 255, 200	13, 971, 810 00
.....	37, 104, 000	16, 246, 760 00	.....	77, 104, 000	17, 446, 470 00
.....	44, 890, 000	957, 000 00	.....	103, 876, 000	1, 829, 000 00
4, 500, 000	79, 700, 000	33, 475, 000 00	4, 500, 000	235, 628, 000	34, 585, 500 00
.....	.....	182, 257, 683 00	.....	.....	204, 946, 628 50
.....	.....	*865, 000 00	.....	.....	*1, 000, 000 00
5, 660, 000	493, 828, 132	181, 392, 683 00	.....	.....	203, 946, 628 50

Legal-Tender Notes, series of 1875.					
Issued during fiscal year 1877.	Issued to June 30, 1877.	Outstanding June 30, 1877.			
$10, 119, 399	$18, 333, 592	14, 140, 055 40	10, 147, 399	37, 305, 592	20, 596, 802 40
9, 416, 000	12, 416, 000	10, 937, 020 60	9, 432, 000	28, 936, 000	18, 974, 885 60
14, 180, 000	27, 180, 000	24, 293, 240 00	14, 180, 000	27, 180, 000	24, 293, 240 00
6, 880, 000	12, 440, 000	11, 766, 092 00	6, 880, 000	12, 440, 000	11, 766, 092 00
7, 440, 000	15, 200, 000	14, 290, 346 00	7, 440, 000	15, 200, 000	14, 290, 346 00
.....	.....	.....	5, 983, 300	24, 260, 000	21, 941, 100 00
6, 985, 200	12, 465, 200	11, 963, 700 00	6, 985, 200	12, 465, 200	11, 963, 700 00
5, 733, 000	17, 933, 000	14, 572, 000 00	5, 733, 000	45, 933, 000	32, 055, 500 00
.....	.....	.....			
60, 753, 599	115, 967, 792	101, 962, 454 00			

Two-year Coupon Notes of 1863.	Compound-Interest Notes.				
Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.			
.....	$23, 285, 200	$46, 200	.....	29, 485, 200	57, 555 00
.....	30, 125, 840	70, 770	.....	46, 565, 840	95, 630 00
$2, 850	60, 824, 000	104, 500	.....	81, 769, 600	126, 550 00
9, 100	45, 094, 400	54, 700	.....	82, 898, 800	80, 900 00
1, 500	67, 846, 000	17, 000	.....	108, 148, 000	18, 500 00
21, 000	39, 420, 000	7, 000	.....	128, 728, 000	28, 000 00
34, 450	.....	.....	.....	.....	360, 235, 429 50
10, 500	.....	.....	.....	.....	10, 590 00
†23, 950	266, 595, 440	†300, 260	72, 440, 899	1, 904, 495, 040	360, 224, 839 50

the difference being in the hands of the accounting-officers, and not delivered for destruction.

XVII.—STATEMENT OF UNITED STATES CURRENCY

Denomination.	Fractional currency.			
	First issue.		Second issue.	
	Total issued.	Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.
Three cents				
Five cents	$2, 242, 889	$1, 029, 254 94	$2, 794, 826 10	$699, 791 97
Ten cents	4, 115, 378	1, 245, 785 42	6, 176, 084 30	914, 088 78
Fifteen cents				
Twenty-five cents	5, 225, 696	1, 041, 716 18	7, 648, 341 25	747, 520 34
Fifty cents	8, 631, 672	974, 353 81	6, 545, 232 00	752, 750 30
Total				
Deduct for unknown denominations				
Total	20, 215, 635	4, 291, 110 35	23, 164, 483 65	3, 114, 151 39

Denomination.	Fourth issue, second series.		Fourth issue, third series.
	Total issued.	Outstanding June 30, 1877.	Total issued.
Three cents			
Five cents			
Ten cents			
Fifteen cents			
Twenty-five cents			
Fifty cents	$43, 024, 000	$811, 836 25	$24, 799, 600
Total			
Deduct on account of unknown denominations destroyed			
Total	43, 024, 000	811, 836 25	24, 799, 600

XVIII.—STATEMENT OF LEGAL-TENDER

	$1.	$2.	$5.	$10.
Series of 1874	$16, 000			
Series of 1875	4, 754, 408	$5, 784, 000	$8, 460, 000	$11, 180, 000
Total	4, 770, 408	5, 784, 000	8, 460, 000	11, 180, 000

ISSUED AND OUTSTANDING—Continued.

Fractional currency.								Total amount.	
Third issue.		Fourth issue, first series.		Fourth issue, third series.	Fifth issue.				
Total issued.	Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.	Outstanding June 30, 1877.	Total issued.	Outstanding June 30, 1877.		Total issued to June 30, 1877.	Outstanding June 30, 1877.
$601, 923 90	$90, 700 42	.....	.....	.....	.....	.....		$601, 923 90	$90, 700 42
657, 002 75	132, 893 04	.....	.....	.....	.....	.....		5, 694, 717 85	1, 861, 939 95
16, 976, 134 50	1, 062, 680 20	$34, 940, 960	$1, 533, 965 61	.....	$19, 989, 900	$1, 328, 188 09		82 198, 456 80	6, 084, 708 10
1, 352 40	1, 277 18	5, 304, 216	323, 624 39	.....	.....	.....		5, 305, 568 40	324, 901 57
31, 143, 188 75	917, 826 13	58, 922, 256	1, 304, 140 48	.....	36, 092, 000	2, 696, 064 81		139, 031, 482 00	6, 707, 267 94
36, 735, 426 50	830, 748 10	9, 576, 000	174, 580 70	$724, 907 70	6, 580, 000	1, 096, 442 50		135, 891, 930 50	5, 365, 619 36
.....	.....	.....	3, 336, 311 18	.....	.....	.....		.....	20, 435, 137 34
.....	.....	.....	32, 000 00	.....	.....	.....		.....	32, 000 00
86, 115, 028 80	3, 036, 125 07	108, 743, 432	3, 304, 311 18	724, 907 70	62, 661, 900	5, 120, 695 40		368, 724, 079 45	20, 403, 137 34

NOTES, IN RESERVE, UNISSUED.

$20.	$50.	$100.	$500.	$1,000.	Total.
.....	$200, 000	.....	.....	.....	$216, 000
$9, 800, 000	2, 000, 000	$3, 734, 800	$10, 467, 000	.....	56, 180, 208
9, 800, 000	2, 200, 000	3, 734, 800	10, 467, 000	.....	56, 396, 208

XIX.—STATEMENT OF UNITED STATES CURRENCY OUTSTANDING AT THE CLOSE OF THE FISCAL YEARS 1862 TO 1877, INCLUSIVE.

Title.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.
Old Demand Notes	$51, 105, 235 00	$3, 384, 000 00	$789, 037 50	$472, 603 50	$272, 162 75	$208, 432 50	$143, 912 00	$123, 739 25
Legal-Tender Notes, first issue	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
One-Year Notes of 1863	.....	.....	44, 520 000 00	8, 467, 570 00	2, 151, 465 50	794, 687 00	458, 557 00	220, 517 00
Two-Year Notes of 1863	.....	.....	16, 480, 000 00	7, 715, 950 00	5, 209, 522 50	396, 950 00	188, 402 50	84, 752 50
Two-Year Coupon-Notes of 1863	.....	.....	111, 620, 550 00	34, 441, 650 00	1, 078, 552 50	134, 252 50	69, 252 50	42, 502 50
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
Fractional Currency, first issue	.....	20, 192, 456 00	14, 819, 156 00	9, 915, 408 66	7, 030, 700 78	5, 497, 534 93	4, 881, 091 27	4, 605, 708 52
Fractional Currency, second issue	.....	.....	7, 505, 127 10	12, 798, 130 60	7, 937, 024 57	4, 975, 827 08	3, 924, 075 22	3, 528, 163 65
Fractional Currency, third issue	.....	.....	.....	2, 319, 589 50	12, 041, 150 01	18, 001, 261 01	23, 922, 741 98	23, 980, 765 19
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

Title.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
Old Demand Notes	$106, 256 00	$96, 505 50	$88, 296 25	$79, 967 50	$76, 732 50	$70, 107 50	$66, 917 50	$63, 962 50
Legal-Tender Notes, first issue	289, 145, 032 00	181, 806, 518 00	123, 271, 568 00	83, 622, 694 00	58, 262, 963 00	37, 952, 281 00	27, 859, 978 60	22, 489, 983 00
Legal-Tender Notes, series of 1869	66, 854, 968 00	174, 193, 482 00	234, 228, 432 00	272, 377, 306 00	323, 736, 110 00	284, 117, 402 00	226, 398, 115 00	181, 392, 683 00
Legal-Tender Notes, series of 1874	.....	.....	.....	.....	.....	53, 701, 897 00	62, 591, 604 00	53, 919, 212 00
Legal-Tender Notes, series of 1875	.....	.....	.....	.....	.....	.....	52, 922, 587 00	101, 962, 454 00
One-Year Notes of 1863	160, 347 00	128, 037 00	109, 967 00	88, 705 00	77, 155 00	66, 525 00	61, 455 00	55, 835 00
Two-Year Notes of 1863	56, 402 50	44, 502 50	36, 402 50	28, 200 00	23, 600 00	20, 850 00	19, 100 00	16, 500 00
Two-Year Coupon-Notes of 1863	37, 202 50	33, 452 50	31, 852 50	31, 250 00	30, 050 00	26, 800 00	24, 850 00	23, 950 00
Compound-Interest Notes	2, 191, 670 00	814, 280 00	623, 010 00	499, 780 00	429, 080 00	371, 470 00	331, 260 00	300, 260 00
Fractional Currency, first issue	4, 476, 995 87	4, 414, 025 04	4, 391, 299 09	4, 376, 979 15	4, 335, 875 69	4, 328, 338 13	4, 294, 854 92	4, 291, 110 35
Fractional Currency, second issue	3, 273, 191 03	3, 218, 156 37	3, 190, 283 51	3, 180, 405 27	3, 146, 345 12	3, 139, 847 09	3, 117, 076 28	3, 114, 151 39
Fractional Currency, third issue	10, 666, 556 52	5, 617, 535 75	4, 039, 955 26	3, 481, 500 36	3, 258, 252 02	3, 164, 643 98	3, 067, 144 83	3, 036, 125 07
Fractional Currency, fourth issue, first series	21, 461, 941 06	27, 333, 157 40	29, 234, 297 41	22, 095, 096 41	15, 897, 834 91	6, 984, 687 48	4, 319, 001 08	3, 304, 311 18
Fractional Currency, fourth issue, second series	.....	.....	.....	11, 665, 383 25	4, 113, 244 00	1, 784, 728 35	1, 061, 726 55	811, 836 25
Fractional Currency, fourth issue, third series	.....	.....	.....	.....	9, 851, 322 50	6, 395, 821 85	2, 011, 456 65	724, 907 70
Fractional Currency, fifth issue	.....	.....	.....	.....	5, 399, 129 10	16, 331, 357 31	16, 575, 335 08	5, 120, 695 40
Total	398, 430, 562 48	397, 699, 652 06	399, 245, 363 52	401, 527, 207 94	428, 547, 693 84	418, 456, 756 69	404, 722, 461 89	380, 627, 976 84

XX.—GENERAL STATEMENT OF REDEMPTIONS, DISCOUNTS, AND DESTRUCTIONS OF CIRCULATING-NOTES.

	For fiscal year 1877.		To June 30, 1877.	
Old Demand Notes	$2, 955 00		$59, 963, 908 75	
Legal-Tender Notes, first issue	5, 369, 995 00		646. 732, 832 50	
Legal-Tender Notes, series of 1869	50, 665, 432 00		312, 432, 443 00	
Legal-Tender Notes, series of 1874	14, 699, 692 00		33, 832, 788 00	
Legal-Tender Notes, series of 1875	11, 713, 732 00		14, 005, 338 00	
One-Year Notes of 1863	5, 620 00		44, 463, 928 00	
Two-Year Notes of 1863	2, 600 00		16, 463, 347 50	
Two-Year Coupon Notes of 1863	900 00		149, 976, 047 50	
Compound-Interest Notes	31, 000 00		266, 294, 700 00	
Fractional Currency, first issue	3, 744 57		15, 910, 583 50	
Fractional Currency, second issue	2, 924 89		20, 040, 843 57	
Fractional Currency, third issue	31, 019 76		82, 982, 989 07	
Fractional Currency, fourth issue	982, 689 90		105, 434, 102 53	
Fractional Currency, fourth issue, second series	249, 890 30		42, 211, 569 70	
Fractional Currency, fourth issue, third series	1, 286, 548 95		24, 074, 692 30	
Fractional Currency, fifth issue	11, 486, 639 68		57, 541, 204 60	
National Bank Notes	25, 050, 755 00	$121, 586, 139 05	70, 942, 242 25	$1,963,303,560 77
Deductions for mutilations:				
Old Demand Notes	.....		2, 128 75	
Legal-Tender Notes, first issue	375 00		100, 315 50	
Legal-Tender Notes, series of 1869	3, 562 00		11, 234 00	
Legal-Tender Notes, series of 1874	4, 300 00		6, 081 00	
Legal-Tender Notes, series of 1875	1, 887 00		2, 010 00	
One-Year Notes of 1863	.....		237 00	
Two-Year Notes of 1863	.....		152 50	
Two-Year Coupon-Notes of 1863	.....		2 50	
Compound-Interest Notes	.....		480 00	
Fractional Currency, first issue	12 53		13, 967 55	
Fractional Currency, second issue	9 46		9, 511 08	
Fractional Currency, third issue	384 67		96, 897 32	
Fractional Currency, fourth issue	1, 428 45		9, 019 40	
Fractional Currency, fourth issue, second series	374 70		1, 784 80	
Fractional Currency, fourth issue, third series	439 55		1, 072 20	
Fractional Currency, fifth issue	3, 089 92		4, 856 35	
National Bank Notes	98 00	15, 961 28	960 75	260, 710 70
		121, 602, 100 33		1,963,564,271 47

XXI.—STATEMENT OF REDEMPTION OF UNITED STATES CURRENCY, AND NOTES

Amounts paid, deducted, and retired during fiscal

Kind.	Paid.			
	During fiscal year 1877.		To June 30, 1877.	
Old Demand Notes:				
Five Dollars	$1, 125 00		$21, 774, 170 50	
Ten Dollars	910 00		20, 006, 123 75	
Twenty Dollars	920 00		18, 183, 614 50	
		$2, 955 00		$59, 963, 908 75
Legal-Tender Notes, first issue:				
One Dollar	59, 192 80		27, 396, 333 80	
Two Dollars	90, 994 20		33, 240, 266 95	
Five Dollars	1, 085, 375 00		98, 067, 171 00	
Ten Dollars	1, 750, 925 00		110, 360, 990 25	
Twenty Dollars	1, 758, 838 00		96, 565, 856 00	
Fifty Dollars	174, 480 00		29, 238, 614 50	
One Hundred Dollars	260, 190 00		38, 797, 925 00	
Five Hundred Dollars	102, 000 00		58, 113, 475 00	
One Thousand Dollars	82, 000 00		154, 817, 200 00	
Denomination Unknown	.....		135, 000 00	
		5, 369, 995 00		646, 732, 832 50
Legal-Tender Notes, Series 1869:				
One Dollar	3, 524, 345 90		38, 817, 126 60	
Two Dollars	4, 818, 688 60		44, 925, 610 90	
Five Dollars	7, 637, 720 50		28, 450, 282 50	
Ten Dollars	9, 853, 938 00		40, 127, 584 00	
Twenty Dollars	9, 312, 374 00		31, 188, 946 50	
Fifty Dollars	4, 395, 185 00		17, 042, 757 50	
One Hundred Dollars	4, 141, 680 00		20, 857, 135 00	
Five Hundred Dollars	445, 500 00		43, 933, 000 00	
One Thousand Dollars	6, 536, 000 00		46, 225, 000 00	
Denomination unknown	.....		865, 000 00	
		50, 665, 432 00		312, 432, 443 00
Legal-Tender Notes, Series 1874:				
One Dollar	5, 681, 373 00		12, 515, 253 00	
Two Dollars	5, 178, 829 00		8, 482, 135 00	
Fifty Dollars	989, 490 00		2, 318, 900 00	
Five Hundred Dollars	2, 850, 000 00		10, 516, 500 00	
		14, 699, 692 00		33, 832, 788 00
Legal-Tender Notes, Series 1875:				
One Dollar	3, 729, 694 40		4, 193, 536 60	
Two Dollars	1, 454, 141 60		1, 478, 979 40	
Five Dollars	2, 436, 853 00		2, 886, 760 00	
Ten Dollars	624, 289 00		673, 908 00	
Twenty Dollars	860, 254 00		909, 654 00	
One Hundred Dollars	395, 000 00		501, 500 00	
Five Hundred Dollars	2, 213, 500 00		3, 361, 000 00	
		11, 713, 732 00		14, 005, 338 00
One-Year Notes of 1863:				
Ten Dollars	970 00		6, 188, 704 00	
Twenty Dollars	2, 900 00		16, 415, 014 00	
Fifty Dollars	750 00		8, 230, 245 00	
One Hundred Dollars	1, 000 00		13, 629, 875 00	
Denomination unknown	.....		90 00	
		5, 620 00		44, 463, 928 00
Two-Year Notes of 1863:				
Fifty Dollars	1, 200 00		6, 790, 437 50	
One Hundred Dollars	1, 400 00		9, 672, 910 00	
		2, 600 00		16, 463, 347 50
Two-Year Coupon Notes of 1863:				
Fifty Dollars	500 00		5, 902, 747 50	
One Hundred Dollars	400 00		14, 475, 300 00	
Five Hundred Dollars	.....		40, 300, 500 00	
One Thousand Dollars	.....		89, 287, 000 00	
Denomination unknown	.....		10, 500 00	
		900 00		149, 976, 047 50
Compound-Interest Notes:				
Ten Dollars	6, 360 00		23, 238, 773 00	
Twenty Dollars	9, 240 00		30, 054, 937 00	
Fifty Dollars	9, 600 00		60, 719, 320 00	
One Hundred Dollars	4, 800 00		45, 039, 670 00	
Five Hundred Dollars	1, 000 00		67, 829, 000 00	
One Thousand Dollars	.....		39, 413, 000 00	
		31, 000 00		266, 294, 700 00
Fractional Currency, first issue:				
Five Cents	300 09		1, 212, 105 28	
Ten Cents	770 80		2, 867, 368 15	
Twenty-Five Cents	977 23		4, 178, 072 71	
Fifty Cents	1, 696 45		7, 653, 037 36	
		3, 744 57		15, 910, 583 50

OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND RETIRING CIRCULATION.

year 1877, *and to June* 30, 1877, *inclusive.*

Deducted.				Retired, (face-value.)			
During fiscal year 1877.		To June 30, 1877.		During fiscal year 1877.		To June 30, 1877.	
.....		$482 00		$1,125 00		$21,774,652 50	
.....		441 25		910 00		20,006,565 00	
.....		1,205 50		920 00		18,184,820 00	
.....	.....		$2,128 75		$2,955 00		$59,966,037 50
$67 20		30,234 20		59,260 00		27,426,568 00	
35 20		21,158 05		91,030 00		33,261,425 00	
85 00		19,484 00		1,085,460 00		98,086,655 00	
95 00		12,984 75		1,751,020 00		110,373,975 00	
[illegible]		10,794 00		1,758,900 00		96,576,650 00	
[illegible]		1,960 50		174,500 00		29,240,575 00	
10 00		2,375 00		260,200 00		38,800,300 00	
.....		525 00		108,000 00		58,114,000 00	
.....		800 00		82,000 00		154,818,000 00	
.....		.....		.....		135,000 00	
.....	$375 00		100,315 50		5,370,370 00		646,833,148 00
1,330 10		4,405 90		3,525,676 00		38,821,532 50	
1,199 40		3,701 10		4,819,888 00		44,929,312 00	
419 50		1,025 00		7,638,140 00		28,451,307 50	
392 00		1,156 00		9,854,330 00		40,128,740 00	
186 00		563 50		9,312,560 00		31,189,510 00	
15 00		117 50		4,395,200 00		17,042,875 00	
20 00		265 00		4,141,700 00		20,857,400 00	
.....		.....		445,500 00		43,933,000 00	
.....		.....		6,536,000 00		46,225,000 00	
.....		.....		.....		865,000 00	
.....	3,562 00		11,234 00		50,668,994 00		312,443,677 00
2,703 00		4,067 00		5,684,076 00		12,519,320 00	
1,587 00		1,964 00		5,180,416 00		8,484,099 00	
10 00		50 00		989,500 00		2,318,950 00	
.....		.....		2,850,000 00		10,516,500 00	
.....	4,300 00		6,081 00		14,703,992 00		33,838,869 00
1,143 80		1,222 40		3,730,838 00		4,194,759 00	
534 40		534 60		1,454,676 00		1,479,514 00	
172 00		215 00		2,437,025 00		2,886,975 00	
31 00		32 00		624,320 00		673,940 00	
6 00		6 00		860,260 00		909,660 00	
.....		.....		395,000 00		501,500 00	
.....		.....		2,213,500 00		3,361,000 00	
.....	1,887 00		2,010 00		11,715,619 00		14,007,348 00
.....		31 00		970 00		6,188,735 00	
.....		126 00		2,900 00		16,415,140 00	
.....		55 00		750 00		8,230,300 00	
.....		25 00		1,000 00		13,629,900 00	
.....		.....		.....		90 00	
.....	.....		237 00		5,620 00		44,464,165 00
.....		62 50		1,200 00		6,790,500 00	
.....		90 00		1,400 00		9,673,000 00	
.....	.....		152 50		2,600 00		16,463,500 00
.....		2 50		500 00		5,902,750 00	
.....		.....		400 00		14,475,300 00	
.....		.....		.....		40,300,500 00	
.....		.....		.....		89,287,000 00	
.....		.....		.....		10,500 00	
.....	.....		2 50		900 00		149,976,050 00
.....		137 00		6,360 00		23,238,910 00	
.....		133 00		9,240 00		30,055,070 00	
.....		180 00		9,600 00		60,719,500 00	
.....		30 00		4,800 00		45,039,700 00	
.....		.....		1,000 00		67,829,000 00	
.....		.....		.....		39,413,000 00	
.....	.....		480 00		31,000 00		266,295,180 00
86		1,531 02		300 95		1,213,636 30	
1 85		2,229 60		772 65		2,869,597 75	
4 01		5,915 04		981 24		4,183,987 75	
5 81		4,291 89		1,702 26		7,657,329 25	
	12 53		13,967 55		3,757 10		15,924,551 05

XXI.—STATEMENT OF REDEMPTION OF UNITED STATES CURRENCY

Amounts paid, deducted, and retired during fiscal year

Kind.	Paid.			
	During fiscal year 1877.		To June 30, 1877.	
Fractional Currency, second issue:				
Five Cents	$377 18		$2, 093, 047 40	
Ten Cents	864 81		5, 258, 136 31	
Twenty-Five Cents	845 45		6, 899, 013 14	
Fifty Cents	837 45		5, 790, 646 72	
		$2, 924 89		$20, 040, 843 57
Fractional Currency, third issue:				
Three Cents	204 81		511, 060 64	
Five Cents	216 27		523, 661 90	
Ten Cents	7, 666 40		15, 889, 685 18	
Fifteen Cents	19 80		75 15	
Twenty-Five Cents	9, 552 68		30, 194, 348 10	
Fifty Cents	13, 359 80		35, 864, 158 10	
		31, 019 76		82, 982, 989 07
Fractional Currency, fourth issue, first series:				
Ten Cents	291, 545 69		33, 405, 664 76	
Fifteen Cents	158, 328 76		4, 980, 037 10	
Twenty-Five Cents	516, 022 95		57, 616, 715 12	
Fifty Cents	16, 792 50		9, 399, 685 55	
Denomination unknown	.....		32, 000 00	
		982, 689 90		105, 434, 102 53
Fractional Currency, fourth issue, second series:				
Fifty Cents	249, 890 30		42, 211, 569 70	
		249, 890 30		42, 211, 569 70
Fractional Currency, fourth issue, third series:				
Fifty Cents	1, 286, 548 95		24, 074, 692 30	
		1, 286, 548 95		24, 074, 692 30
Fractional Currency, fifth issue:				
Ten Cents	2, 538, 662 99		18, 661, 711 91	
Twenty-Five Cents	5, 953, 842 74		33, 395, 935 19	
Fifty Cents	2, 994, 133 95		5, 483, 557 50	
		11, 486, 639 68		57, 541, 204 60
Notes of National Banks Failed, in Liquidation, and Retiring Circulation:				
One Dollar	230, 366 50		896, 782 65	
Two Dollars	173, 955 00		665, 021 60	
Five Dollars	7, 744, 041 50		24, 919, 217 00	
Ten Dollars	7, 191, 192 00		19, 066, 059 00	
Twenty Dollars	4, 823, 550 00		12, 141, 477 00	
Fifty Dollars	1, 971, 450 00		4, 981, 690 00	
One Hundred Dollars	2, 629, 700 00		7, 023, 995 00	
Five Hundred Dollars	246, 500 00		1, 025, 000 00	
One Thousand Dollars	40, 000 00		223, 000 00	
		25, 050, 755 00		70, 942, 242 25
Amount paid in fiscal year 1877		121, 586, 139 05		
Total amount paid to June 30, 1877				1, 963, 303, 560 77
Amount deducted in fiscal year 1877				
Total amount deducted to June 30, 1877				
Amount retired (face-value) in fiscal year 1877				
Total amount retired (face-value) in fiscal year 1877				

AND NOTES OF NATIONAL BANKS FAILED, IN LIQUIDATION, &c.—Continued.

1877, and to June 30, 1877, inclusive—Continued.

Deducted.				Retired, (face-value.)			
During fiscal year 1877.		To June 30, 1877.		During fiscal year 1877.		To June 30, 1877.	
$1 82		$1,991 02		$379 00		$2,095,038 42	
3 79		3,868 29		868 60		5,262,004 60	
1 80		1,811 94		847 25		6,900,825 08	
2 05		1,839 83		839 50		5,792,486 55	
	$9 46		$9,511 08		$2,934 35		$20,050,354 65
48		163 74		205 29		511,224 38	
8 50		457 13		224 77		524,119 03	
99 67		24,035 34		7,766 07		15,913,720 52	
.....		07		19 80		75 22	
122 32		31,328 14		9,675 00		30,225,676 24	
153 70		40,912 90		13,513 50		35,905,071 00	
	384 67		96,897 32		31,404 43		83,079,886 39
451 91		2,618 84		291,997 60		33,408,283 60	
117 74		854 36		158,446 50		4,980,891 46	
818 30		3,717 00		516,841 25		57,620,432 12	
40 50		1,829 20		16,833 00		9,401,514 75	
.....		.....		.....		32,000 00	
	1,428 45		9,019 40		984,118 35		105,443,121 93
374 70		1,784 80		250,265 00		42,213,354 50	
	374 70		1,784 80		250,265 00		42,213,354 50
439 55		1,072 20		1,286,988 50		24,075,764 50	
	439 55		1,072 20		1,286,988 50		24,075,764 50
1,452 61		2,447 79		2,540,115 60		18,664,159 70	
1,134 76		1,840 56		5,954,977 50		33,397,775 75	
502 55		568 00		2,994,636 50		5,484,125 50	
	3,089 92		4,856 35		11,489,729 60		57,546,060 95
50		56 35		230,367 00		896,839 00	
1 00		25 40		173,956 00		665,047 00	
68 50		500 00		7,744,110 00		24,919,717 00	
18 00		141 00		7,191,210 00		19,066,200 00	
10 00		223 00		4,823,560 00		12,141,700 00	
.....		10 00		1,971,450 00		4,981,700 00	
.....		5 00		2,629,700 00		7,024,000 00	
.....		.....		246,500 00		1,025,000 00	
.....		.....		40,000 00		223,000 00	
	98 00		960 75		25,050,853 00		70,943,203 00
.....	15,961 28						
.....			260,710 70				
.....					121,602,100 33		
.....							1,963,564,271 47

XXII.—STATEMENT OF THE NUMBER OF NOTES REDEEMED

	Denomination.		
	$1.	$2.	$5.
REDEEMED AND DESTROYED.			
To June 30, 1877:			
Old Demand Notes			4, 354, 930½
Legal-Tender Notes, first issue	27, 426, 568	16, 630, 712½	19, 617. 331
Legal-Tender Notes, series of 1869	38, 821, 532½	22, 464, 656	5, 690, 261½
Legal-Tender Notes, series of 1874	12, 519, 320	4, 242, 049½	
Legal-Tender Notes, series of 1875	4, 194, 759	739, 757	577, 395
One-Year Notes of 1863			
Two-Year Notes of 1863			
Two-Year Coupon Notes of 1863			
Compound-Interest Notes			
During fiscal year 1877:			
Old Demand Notes			225
Legal-Tender Notes, first issue	59, 260	45, 515	217, 092
Legal-Tender Notes, series of 1869	3, 525, 676	2, 409, 944	1, 527, 628
Legal-Tender Notes, series of 1874	5, 684, 076	2, 590, 208	
Legal-Tender Notes, series of 1875	3, 730, 838	727, 338	487, 405
One-Year Notes of 1863			
Two-Year Notes of 1863			
Two-Year Coupon Notes of 1863			
Compound-Interest Notes			

	Denomination.	
Fractional Currency.	Three cents.	Five cents.
To June 30, 1877:		
First issue		24, 272, 726
Second issue		41, 900, 769
Third issue	17, 040, 813	10, 482, 381
Fourth issue, first series		
Fourth issue, second series		
Fourth issue, third series		
Fifth issue		
During fiscal year 1877:		
First issue		6, 019
Second issue		7, 580
Third issue	6, 843	4, 496
Fourth issue, first series		
Fourth issue, second series		
Fourth issue, third series		
Fifth issue		

	Denomination.		
Notes of National Banks failed, in liquidation, and reducing circulation.	$1.	$2.	$5.
To June 30, 1877	896, 839½	332, 523½	4, 983, 944
During fiscal year 1877	230, 367	86, 978	1, 548, 822

	Denomination.	
Gold-Certificates.	$20.	$100.
From November 13, 1865, to May 9, 1873, inclusive:		
Old series	45, 820	116, 195
Series of 1870		
Series of 1871		9, 550
REDEEMED AND NOT DESTROYED.		
Gold-Certificates.		
From May 10, 1873, to June 30, 1877:		
Old series	2, 080	154
Series of 1870		
Series of 1871		38, 735
Series of 1875		7, 975
During fiscal year 1877:		
Old series	60	8
Series of 1870		
Series of 1871		4, 390
Series of 1875		7, 595
Total		

AND DESTROYED FROM JANUARY 1, 1862, TO JUNE 30, 1877.

Denomination.						During fiscal year 1877.	Total to June 30, 1877.
$10.	$20.	$50.	$100.	$500.	$1,000.		
2, 000, 656½	909, 241	.....	.....	.....	.....	.....	7, 264, 828
11, 037, 397½	4, 828, 832½	584, 811½	388, 003	116, 228	154, 818	.....	80, 784, 702
4, 012, 874	1, 559, 475½	340, 857½	208, 574	87, 866	46, 225	.....	73, 232, 322
.....	.....	46, 379	.....	21, 033	.....	.....	16, 828, 781½
67, 394	45, 483	.....	5, 015	6, 722	.....	.....	5, 636, 525
618, 873½	820, 757	164, 606	136, 299	.....	.....	.....	1, 740, 535½
.....	.....	135, 810	96, 730	.....	.....	.....	232, 540
.....	.....	118, 055	144, 753	80, 601	89, 287	.....	432, 696
2, 323, 891	1, 502, 753½	1, 214, 390	450, 397	135, 658	39, 413	.....	5, 666, 502½
91	46	.....	.....	.....	.....	362	
175, 102	87, 945	3, 490	2, 602	216	82	591, 304	
985, 433	465, 628	87, 904	41, 417	891	6, 536	9, 051, 057	
.....	.....	19, 790	.....	5, 700	.....	8, 299, 774	
62, 432	43, 013	.....	3, 950	4, 427	.....	5, 059, 403	
97	145	15	10	.....	.....	267	
.....	.....	24	14	.....	.....	38	
.....	.....	10	4	.....	.....	14	
636	462	192	48	2	.....	1, 340	

Denomination.				
Ten cents.	Fifteen cents.	Twenty-five cents.	Fifty cents.			
28, 695, 977½	.....	16, 735, 951	15, 314, 658½	.....	85, 019, 313
52, 620, 046	.....	27, 603, 301	11, 584, 973	.....	133, 709, 089
159, 137, 206	502	120, 902, 705	71, 810, 142	.....	379, 373, 749
334, 082, 836	33, 205, 943	230, 481, 729	18, 803, 030	.....	616, 573, 538
.....	.....	.....	84, 426, 709	.....	84, 426, 709
.....	.....	.....	48, 151, 529	.....	48, 151, 529
186, 641, 597	.....	133, 591, 103	10, 968, 251	.....	331, 200, 951
7, 726½	.....	3, 925	3, 405	21, 075½	
8, 686	.....	3, 389	1, 679	21, 334	
77, 661	132	38, 700	27, 027	154, 859	
2, 919, 976	1, 056, 310	2, 067, 365	33, 666	6, 077, 317	
.....	.....	.....	500, 530	500, 530	
.....	.....	.....	2, 573, 977	2, 573, 977	
25, 401, 156	.....	23, 819, 910	5, 989, 273	55, 210, 339	

Denomination.							
$10.	$20.	$50.	$100.	$500.	$1,000.		
1, 906, 620	607, 085	99, 634	70, 240	2, 050	223	.....	8, 899, 159
719, 121	241, 178	39, 429	26, 297	493	40	2, 892, 725	

Denomination.						
$500.	$1,000.	$5,000.	$10,000.	Total.		
17, 988	59, 979	64, 588	2, 500	307, 070		
12, 424	21, 238	8, 131	7, 600	49, 393		
.....	.....	.....	.....	9, 550	.....	366, 013
8	6	9	.....	2, 257		
21, 273	25, 010	12, 772	12, 394	71, 449		
.....	.....	.....	.....	38, 735		
3, 297	3, 280	2, 377	2, 435	19, 364		
.....	.....	.....	.....	68	.....	131, 805
1, 988	2, 224	1, 295	2	5, 509		
.....	.....	.....	.....	4, 390		
3, 209	2, 987	1, 891	2, 029	17, 711		
					27, 678	
.....	.....	.....	.....	.....	90, 483, 393½	1, 879, 671, 287½

XXIII.—STATEMENT OF STATISTICAL DESTRUCTIONS DURING THE YEAR ENDING JUNE 30, 1877.

	$50.	$100.	$500.	$1,000.	$5,000.	$10,000.	$20,000.	$50,000.	Totals.	Number.
Coupon Bonds:										
5-20s of 1862	$1,086,400 00	$8,082,300 00	$20,087,000 00	$102,344,000 00					$131,599,700 00	245,069
Loan of 1865	246,300 00	916,400 00	1,055,000 00	3,997,000 00					6,214,700 00	20,197
Consols of 1867	507,100 00	1,707,800 00	1,335,000 00	4,332,000 00					7,881,900 00	34,222
4½ per cent. Funded Loan of 1891	12,050 00	109,300 00	702,500 00	6,850,000 00					7,673,850 00	9,589
Registered Bonds:										
Loan of March 3, 1863			$32,000 00		$825,000 00	$1,410,000 00			2,267,000 00	370
Loan of July and August, 1861			11,000 00						11,000 00	22
Loan of March 3, 1865		$5,800 00		$97,000 00					102,800 00	155
Funded Loan of 1881			15,000 00			420,000 00	$440,000 00	$1,350,000 00	2,225,000 00	121
4½ per cent. Funded Loan of 1891	$14,700 00	10,000 00	77,500 00	317,000 00	670,000 00	5,010,000 00			6,099,200 00	1,501
	$1.50.	$3.00.	$15.00.	$30.00.						
Coupons:										
5-20s of 1862	$476,484 00	$3,520,224 00	$8,470,200 00	$42,372,180 00					54,839,088 00	3,468,150
Loan of 1865	119,191 50	441,093 00	514,155 00	2,468,970 00					3,543,409 50	343,068
Consols of 1867	404,692 50	1,361,136 00	1,040,895 00	3,445,590 00					6,252,313 50	907,753
	$1.00.	$2.00.	$5.00.	$10.00.	$20.00.					
Legal-Tender Notes, series 1875	$520,200 00	$478,000 00	$402,320 00	$312,000 00	$402,480 00				2,115,000 00	890,988
	$0.10.	$0.25.	$0.50.							
Fractional currency, second issue	$5 00	$93 00	$20 00						118 00	462
Fractional currency, third issue		3 75							3 75	15
Fractional currency, fourth issue		16 00							16 00	64
Fractional currency, fifth issue	1,846,110 00	6,146,574 00	7,289,568 00						15,282,252 00	57,626,532

Coin Certificates	3,340,000 00	
Circulating Notes of National Banks, unfinished, &c	6,511,230 00	
Certificates of Deposit for United States Notes	3,750,000 00	
Coupons, overdues, cut from $1,000 Bonds of Funded Loan of 1881, before issued	3,916,912 50	
Internal Revenue Stamps, redemptions	3,108,687 69	
Internal Revenue Stamps, destroyed unfinished; 9,577,071 Stamps		
Internal Revenue Stamps, destroyed unfinished; 123,776 Sheets		
Internal Revenue Stamps, destroyed unfinished; 3,290 Half-Sheets		
Total	266,734,180 94	63,548,278

XXIV.—STATEMENT OF GOLD-CERTIFICATES

	Denominations.				
	$20.	$100.	$500.	$1,000.	$5,000.
Old issue:					
Issued to June 30, 1876	$960,000	$11,644,900	$9,000,000	$60,000,000	$323,000,000
Destroyed to May 9, 1873	916,400	11,619,500	8,994,000	59,979,000	322,940,000
Redeemed from May 10, 1873, to June 30, 1876	40,400	14,600	4,000	6,000	45,000
Redeemed in fiscal year 1877	1,200	800	.....	.....	.....
Outstanding	2,000	10,000	2,00	15,000	15,000
	960,000	11,644,900	9,000,000	60,000,000	323,000,000
Series of 1870, 1871, and 1875:					
Issued to June 30, 1876	.....	5,543,900	18,814,500	49,415,000	113,885,000
Issued in fiscal year	.....	1,273,700	2,698,500	6,194,000	8,495,000
Issued to June 30, 1877	.....	6,817,600	21,513,000	55,609,000	122,380,000
Destroyed to May 9, 1873	.....	955,000	6,212,000	21,238,000	40,655,000
Redeemed from May 10, 1873, to June 30, 1876	.....	3,469,500	9,686,500	23,082,000	59,815,000
Redeemed in fiscal 1877	.....	1,198,500	2,598,500	5,211,000	15,930,000
Outstanding	.....	1,194,600	3,016,000	6,078,000	5,980,000
	.....	6,817,600	21,513,000	55,609,000	122,380,000
Special:					
On account of Geneva Award	.....	.....	.....	.....	.....
Recapitulation:					
Issued in fiscal year 1877	.....	1,273,700	2,698,500	6,194,000	8,495,000
Redeemed in fiscal year 1877	1,200	1,199,300	2,598,500	5,211,000	15,930,000
Total issued	960,000	18,462,500	30,513,000	115,609,000	445,380,000
Total redeemed	958,000	17,257,900	27,495,000	109,516,000	439,385,000
Total outstanding	2,000	1,204,600	3,018,000	6,093,000	5,995,000
Total issued	.....	.....	.....	.....	.....
Series of 1870, 1871, and 1875 on hand in New York, unissued	.....	202,400	987,000	1,791,000	5,120,000
In Washington in reserve, unissued	.....	2,980,000	2,700,000	3,000,000	72,500,000
Old series destroyed, unissued	160	800	4,000	8,000	40,000
Received from Printing Bureau:					
Old series	960,160	11,645,700	9,001,000	60,008,000	323,040,000
Series of 1870, 1871, and 1875	.....	10,000,000	25,200,000	60,400,000	200,000,000
Issued (not received from Printing Bureau) on account of Geneva Award	.....	.....	.....	.....	.....

XXV.—STATEMENT OF ABOVE AS ISSUED AT WASHINGTON AND NEW YORK.

Washington certificates:			
Issued and redeemed	.....	.....	$32,853,480 46
New York certificates:			
On hand unissued June 30, 1876	$12,641,600	.....	.....
Issued to June 30, 1876	.....	$837,480,400	.....
Forwarded for issue to June 30, 1876	.....	.....	850,122,000 00
Forwarded for issue in fiscal year 1877	64,050,000	.....	64,050,000 00
	76,691,600		
Issued in fiscal year 1877	58,141,200	58,141,200	.....
On hand unissued June 30, 1877	18,550,400	.....	.....
Total issued	.....	895,621,600	.....
Total forwarded for issue	.....	.....	914,172,000 00
Total redeemed	.....	854,049,000	.....
Outstanding	.....	41,572,600	.....

ISSUED, REDEEMED, AND OUTSTANDING.

Denomination. $10,000.	Totals.	Issued in fiscal year 1877.	Redeemed in fiscal year 1877.	Total issued.	Total redeemed.	Outstanding.
$25,000,000				$429,604,900 00		
25,000,000	$429,448,900					
	110,000					
			$2,000		$429,560,900 00	
						$44,000
25,000,000						
210,070,000	397,728,400					
39,480,000		$58,141,200				
249,550,000				455,869,600 00		
76,000,000	145,060,000					
127,980,000	224,033,000					
20,310,000			45,248,000		414,341,000 00	
25,260,000						41,528,600
249,550,000						
				33,000,580 46	33,000,580 46	
39,480,000		58,141,200				
20,310,000			45,250,000			
274,550,000				918,475,080 46		
249,290,000					876,902,480 46	
25,260,000						41,572,600
		Total issued.	On hand unissued.	Destroyed unissued.	Received for issue.	Total.
		$918,475,080 46				$918,475,080 46
10,450,000	18,550,400					
47,600,000	128,780,000		$147,330,400			147,330,400 00
				$52,960 00		52,960 00
25,000,000	429,657,860					
307,600,000	603,200,000				$1,032,857,860 00	
					33,000,580 46	
					1,065,858,440 46	1,065,858,440 46

XXVI.—STATEMENT OF ABOVE ISSUED, REDEEMED, AND OUTSTANDING FOR FISCAL YEARS 1866 TO 1877, INCLUSIVE.

Date.	Issued during fiscal year.	Total issued.	Redeemed in fiscal year.	Total redeemed.	Outstanding.
From November 13, 1865, to June 30, 1866	$98,493,660 00	$98,493,660 00	$87,545,800 00	$87,545,800 00	$10,947,860 00
In fiscal year 1867	109,121,620 00	207,615,280 00	101,295,900 00	188,841,700 00	18,773,580 00
In fiscal year 1868	77,960,400 00	285,575,680 00	79,055,340 00	267,897,040 00	17,678,640 00
In fiscal year 1869	80,663,160 00	366,238,840 00	65,255,620 00	333,152,660 00	33,086,180 00
In fiscal year 1870	76,731,060 00	442,969,900 00	75,270,120 00	408,422,780 00	34,547,120 00
In fiscal year 1871	56,577,000 00	499,546,900 00	71,237,820 00	479,660,600 00	19,886,300 00
In fiscal year 1872	63,229,500 00	562,776,400 00	51,029,500 00	530,690,100 00	32,086,300 00
In fiscal year 1873	55,570,500 00	618,346,900 00	48,196,800 00	578,886,900 00	89,460,000 00
In fiscal year 1874	81,117,780 46	699,464,680 46	97,752,680 46	676,639,580 46	22,825,100 00
In fiscal year 1875	70,250,100 00	769,714,780 46	71,278,900 00	747,918,480 46	21,796,300 00
In fiscal year 1876	90,619,100 00	860,333,880 46	83,734,000 00	831,652,480 46	28,681,400 00
In fiscal year 1877	58,141,200 00	918,475,080 46	45,250,000 00	876,902,480 46	41,572,600 00
	918,475,080 46		876,902,480 46		

XXVII.—STATEMENT OF CURRENCY-CERTIFICATES (SECTION 5193, REVISED STATUTES) ISSUED, REDEEMED, AND OUTSTANDING.

By whom issued.	Denomination.	Received for issue from Treasurer.		On hand in offices, unissued.	Issued.		Redeemed.		Outstanding, as reported from offices, June 30, 1877.		Redeemed but not returned to Treasurer.		Outstanding as shown by public debt statement.
		In fiscal year 1877.	To June 30, 1877.		In fiscal year 1877.	To June 30, 1877.	In fiscal year 1877.	To June 30, 1877.					
Assistant Treasurer United States, New York	5,000	$3,000,000	$21,000,000	$1,915,000	$1,085,000	$19,085,000	$4,305,000	$13,900,000	$5,185,000	$34,675,000	$55,000	$805,000	$35,480,000
	10,000	43,000,000	208,000,000	3,730,000	39,270,000	204,270,000	21,650,000	174,780,000	29,490,000		750,000		
Assistant Treasurer United States, Boston	5,000	2,000,000	11,000,000	335,000	2,115,000	10,665,000	2,170,000	9,695,000	970,000	3,590,000	5,000	75,000	3,635,000
	10,000	11,000,000	31,500,000	3,580,000	8,890,000	27,920,000	8,820,000	25,300,000	2,620,000		20,000		
Assistant Treasurer United States, Philadelphia	5,000	2,000,000	12,500,000	65,000	1,935,000	12,435,000	2,785,000	10,995,000	1,440,000	9,900,000	10,000	120,000	10,020,000
	10,000	17,000,000	55,500,000	2,300,000	14,700,000	53,200,000	7,840,000	44,740,000	8,460,000		110,000		
Assistant Treasurer United States, Baltimore	5,000	1,000,000	7,000,000	120,000	880,000	6,880,000	1,495,000	6,240,000	640,000	2,090,000	10,000	10,000	2,100,000
	10,000	4,000,000	19,000,000	330,000	3,670,000	18,670,000	3,330,000	17,220,000	1,450,000				
Assistant Treasurer United States, Cincinnati	5,000	.....	2,500,000	895,000	660,000	1,605,000	305,000	1,135,000	470,000	880,000	.....	.....	880,000
	10,000	.....	6,000,000	560,000	890,000	5,440,000	1,020,000	5,030,000	410,000				
Assistant Treasurer United States, Chicago	5,000	500,000	2,000,000	250,000	375,000	1,750,000	455,000	1,440,000	310,000	2,040,000	.....	.....	2,040,000
	10,000	2,000,000	5,000,000	260,000	1,740,000	4,740,000	1,050,000	3,010,000	1,730,000				
Assistant Treasurer United States, Saint Louis	5,000	1,000,000	1,500,000	970,000	30,000	530,000	45,000	410,000	120,000	720,000	.....	.....	720,000
	10,000	2,000,000	4,000,000	1,520,000	480,000	2,480,000	650,000	1,880,000	600,000				
Treasurer United States, Washington	5,000	.....	7,500,000	345,000	55,000	7,155,000	65,000	7,120,000	35,000	85,000	.....	.....	85,000
	10,000	.....	2,000,000	540,000	110,000	1,460,000	60,000	1,410,000	50,000				
		88,500,000	396,000,000										
On hand in offices, unissued	.....	.....	.....	17,715,000									
Issued in fiscal year 1877	.....	.....	.....	.....	76,885,000								
Issued to June 30, 1877	.....	.....	.....	378,285,000	.....	378,285,000							
Redeemed in fiscal year 1877	.....	.....	.....	.....	.....	.....	56,045,000						
Redeemed to June 30, 1877	.....	.....	.....	.....	.....	.....	.....	324,305,000					
Actual outstanding	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,980,000			
Redeemed but not ret'd to Treasurer	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,010,000	
Outst'd'g, as per public debt statem't	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,960,000
In reserve, unissued	5,000	.....	.....	5,500,000									
	10,000	.....	.....	23,000,000									
Received from Printing Bureau	.....	.....	.....	424,500,000									

NOTE.—$30,000 issued at Boston June 29, 1877, not included in public debt statement.

Year.	Outstanding on the first of—											
	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	$15, 630, 000	$23, 655, 000	$24, 465, 000
1873	$25, 370, 000	$28, 935, 000	$27, 770, 000	$24, 450, 000	$25, 120, 000	$29, 125, 000	$31, 730, 000	$33, 570, 000	$32, 240, 000	11, 250, 000	8, 875, 000	20, 150, 000
1874	36, 720, 000	45, 560, 000	50, 390, 000	51, 720, 000	51, 860, 000	56, 050, 000	58, 760, 000	55, 955, 000	58, 690, 000	56, 350, 000	52, 525, 000	47, 120, 000
1875	41, 200, 000	45, 405, 000	45, 855, 000	43, 045, 000	47, 865, 000	55, 345, 000	58, 415, 000	64, 270, 000	64, 780, 000	60, 660, 000	50, 880, 000	42, 610, 000
1876	35, 175, 000	40, 600, 000	38, 045, 000	34, 230, 000	33, 665, 000	34, 385, 000	32, 840, 000	32, 815, 000	31, 880, 000	34, 520, 000	40, 670, 000	40, 725, 000
1877	31, 000, 000	33, 745, 000	34, 445, 000	35, 155, 000	40, 465, 000	46, 510, 000	54, 960, 000	.....	.....	.....	.....	.....

XXVIII.—STATEMENT OF SEVEN-THIRTY NOTES ISSUED, CONVERTED, REDEEMED, AND OUTSTANDING.

	Denominations.					Redeemed in fiscal year 1877.	Redeemed to June 30, 1877.	Total issue.	Outstanding June 30, 1877.
	$50.	$100.	$500.	$1,000.	$5,000.				
Issue of July 17, 1861:									
Retired to June 30, 1876	$7, 723, 900	$19, 409, 300	$35, 851, 500	$62, 293, 000	$14, 800, 000				
Retired during fiscal year	200	.....	.....	.....	.....	$200			
Retired to June 30, 1877	7, 724, 100	19, 409, 300	35, 851, 500	62, 293, 000	14, 800, 000	.....	$140, 077, 900		
Outstanding	2, 550	4, 800	2, 500	7, 000	.....	.....	.....	.....	$16, 850
Issued	7, 726, 650	19, 414, 100	35, 854, 000	62, 300, 000	14, 800, 000	.....	.....	$140, 094, 750	
First series, August 15, 1864:									
Retired to June 30, 1876	18, 176, 900	56, 573, 600	85, 821, 000	118, 523, 000	20, 830, 000				
Retired during fiscal year	1, 750	1, 800	500	.....	.....	4, 050			
Retired to June 30, 1877	18, 178, 650	56, 575, 400	85, 821, 500	118, 523, 000	20, 830, 000	.....	299, 928, 550		
Outstanding	18, 950	28, 500	11, 500	5, 000	.....	.....	.....	.....	63, 950
Issued	18, 197, 600	56, 603, 900	85, 833, 000	118, 528, 000	20, 830, 000	.....	.....	299, 992, 500	
Second series, June 15, 1865:									
Retired to June 30, 1876	9, 142, 050	33, 804, 650	87, 819, 500	179, 960, 000	20, 225, 000				
Retired during fiscal year	500	2, 900	5, 000	2, 000	.....	10, 400			
Retired to June 30, 1877	9, 142, 550	33, 807, 550	87, 824, 500	179, 962, 000	20, 225, 000	.....	330, 961, 600		
Outstanding	3, 750	15, 150	16, 500	3, 000	.....	.....	.....	.....	38, 400
Issued	9, 146, 300	33, 822, 700	87, 841, 000	179, 965, 000	20, 225, 000	.....	.....	331, 000, 000	
Third series, July 15, 1865:									
Retired to June 30, 1876	17, 147, 950	47, 173, 550	54, 317, 500	71, 869, 000	8, 420, 000				
Retired during fiscal year	2, 100	2, 200	500	.....	.....	4, 800			
Retired to June 30, 1877	17, 150, 050	47, 175, 750	54, 318, 000	71, 869, 000	8, 420, 000	.....	198, 932, 800		
Outstanding	15, 950	32, 250	9, 000	10, 000	.....	.....	.....	.....	67, 200
Issued	17, 166, 000	47, 208, 000	54, 327, 000	71, 879, 000	8, 420, 000	.....	.....	199, 000, 000	
Totals	.....	.....	.....	.....	.....	19, 450	969, 900, 850	970, 087, 250	186, 400

NOTE.—The Public Debt Statement shows outstanding 7.30s of 1864 and of 1865, $164,550, 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 afterward suspended, was again deducted, when the suspension was removed.

XXIX.—STATEMENT OF REDEMPTION OF CALLED BONDS.

FIVE-TWENTIES OF 1862.

Call.	Under notice of—	Prior to July 1, 1876.			During fiscal year ended June 30, 1877.			Total to June 30, 1877.		
		Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.
First	Sept. 1, 1871	$81, 718, 750	$18, 186, 150	$99, 904, 900	$6 000	$10, 700	$16, 700	$81, 724, 750	$18, 196, 850	$99, 921, 600
Second	Dec. 7, 1871	13, 861, 200	2, 344, 850	16, 206, 050	850	200	1, 050	13, 862, 050	2, 345, 050	16, 207, 100
Third	Dec. 20, 1871	17, 707, 200	2, 366, 400	20, 073, 600	2, 200	.....	2, 200	17, 709, 400	2, 366, 400	20, 075, 800
Fourth	Mar. 1, 1873	44, 798, 950	4, 981, 850	49, 780, 800	4, 900	1, 750	6, 650	44, 803, 850	4, 983, 600	49, 787, 450
Fifth	June 6, 1873	15, 993, 700	4, 012, 750	20, 006, 450	7, 050	100	7, 150	16, 000, 750	4, 012, 850	20, 013, 600
Sixth	Aug. 16, 1873	12, 896, 400	1, 414, 250	14, 310, 650	8, 200	.....	8, 200	12, 904, 600	1, 414, 250	14, 318, 850
Seventh	Nov. 1, 1873	4, 489, 750	491, 900	4, 981, 650	1, 600	50	1, 650	4, 491, 350	491, 950	4, 983, 300
Eighth	June 3, 1874	4, 509, 200	497, 000	5, 006, 200	5, 950	3, 000	8, 950	4, 515, 150	500, 000	5, 015, 150
Ninth	June 5, 1874	902, 000	100, 800	1, 002, 800	50	.....	50	902, 050	100, 800	1, 002, 850
Tenth	Aug. 1, 1874	19, 923, 750	5, 015, 150	24, 938, 900	18, 400	5, 300	23, 700	19, 942, 150	5, 020, 450	24, 962, 600
Eleventh	Sept. 1, 1874	11, 708, 200	3, 069, 050	14, 777, 250	7, 400	2, 900	10, 300	11, 715, 600	3, 071, 950	14, 787, 550
Twelfth	Oct. 1, 1874	9, 211, 800	930, 300	10, 142, 100	5, 350	.....	5, 350	9, 217, 150	930, 300	10, 147, 450
Thirteenth	Nov. 2, 1874	5, 078, 300	.....	5, 078, 300	5, 750	.....	5, 750	5, 084, 050	.....	5, 084, 050
Fourteenth	Feb. 1, 1875	11, 942, 350	2, 995, 100	14, 937, 450	22, 700	29, 250	51, 950	11, 965, 050	3, 024, 350	14, 989, 400
Fifteenth	Mar. 1, 1875	4, 989, 150	.....	4, 989, 150	10, 300	.....	10, 300	4, 999, 450	.....	4, 999, 450
Seventeenth	Apr. 20, 1875	4, 978, 100	.....	4, 978, 100	14, 350	.....	14, 350	4, 992, 450	.....	4, 992, 450
Eighteenth	May 1, 1875	4, 976, 600	.....	4, 976, 600	17, 200	.....	17, 200	4, 993, 800	.....	4, 993, 800
Nineteenth	May 15, 1875	4, 976, 750	.....	4, 976, 750	16, 950	.....	16, 950	4, 993, 700	.....	4, 993, 700
Twentieth	June 1, 1875	9, 944, 700	.....	9, 944, 700	32, 950	.....	32, 950	9, 977, 650	.....	9, 977, 650
Twenty-first	June 24, 1875	4, 966, 250	.....	4, 966, 250	24, 950	.....	24, 950	4, 991, 200	.....	4, 991, 200
Twenty-second	July 14, 1875	9, 945, 150	.....	9, 945, 150	34, 700	.....	34, 700	9, 979, 850	.....	9, 979, 850
Twenty-third	July 28, 1875	14, 781, 650	24, 000	14, 805, 650	66, 850	.....	66, 850	14, 848, 500	24, 000	14, 872, 500
Total	.....	314, 299, 900	46, 429, 550	360, 729, 450	314, 650	53, 250	367, 900	314, 614, 550	46, 482, 800	361, 097, 350
Sixteenth*	Mar. 11, 1875	23, 944, 050	5, 915, 050	29, 859, 100	60, 000	21, 200	81, 200	24, 004, 050	5, 936, 250	29, 940, 300
Total	.....	338, 243, 950	52, 344, 600	390, 588, 550	374, 650	74, 450	449, 100	338, 618, 600	52, 419, 050	391, 037, 650

FIVE-TWENTIES OF MARCH, 1864.

Twenty-fourth[A]	Aug. 13, 1875	.....	$940, 600	$940, 600	.....	$6, 000	$6, 000	.....	$946, 600	$946, 600

* For the sinking fund.

XXIX.—STATEMENT OF REDEMPTION OF CALLED BONDS—Continued.

FIVE-TWENTIES OF JUNE, 1864.

Call.	Under notice of—	Prior to July 1, 1876.			During fiscal year ended June 30, 1877.			Total to June 30, 1877.		
		Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.
Twenty-fourth	Aug. 13, 1875	$5, 168, 700	$3, 679, 550	$8, 848, 250	$211, 050	$8, 500	$219, 550	$5, 379, 750	$3, 688, 050	$9, 067, 800
Twenty-sixth	Sept. 1, 1875	2, 637, 800	2, 243, 150	4, 880, 950	101, 900	26, 100	128, 000	2, 739, 700	2, 269, 250	5, 008, 950
Twenty-seventh	Sept. 17, 1875	4, 773, 550	.....	4, 773, 550	181, 050	.....	181, 050	4, 954, 600	.....	4, 954, 600
Twenty-eighth	Oct. 1, 1875	2, 417, 650	2, 478, 400	4, 896, 050	80, 950	32, 500	113, 450	2, 498, 600	2, 510, 900	5, 009, 500
Twenty-ninth	Nov. 1, 1875	4, 792, 000	4, 867, 950	9, 659, 950	196, 500	130, 400	326, 900	4, 988, 500	4, 998, 350	9, 986, 850
Thirtieth	Nov. 15, 1875	7, 083, 800	5, 179, 950	12, 263, 750	332, 450	163, 850	496, 300	7, 416, 250	5, 343, 800	12, 760, 050
Total	.....	26, 873, 500	18, 449, 000	45, 322, 500	1, 103, 900	361, 350	1, 465, 250	27, 977, 400	18, 810, 350	46, 787, 750
Twenty-fifth*	Sept. 1, 1875	4, 341, 650	3, 537, 100	7, 878, 750	142, 500	3, 200	145, 700	4, 484, 150	3, 540, 300	8, 024, 450
Thirty-first*	Nov. 15, 1875	.....	2, 990, 850	2, 990, 850	.....	33, 200	33, 200	.....	3, 024, 050	3, 024, 050
Total	(*)	4, 341, 650	6, 527, 950	10, 869, 600	142, 500	36, 400	178, 900	4, 484, 150	6, 564, 350	11, 048, 500
Total	.....	31, 215, 150	24, 976, 950	56, 192, 100	1, 246, 400	397, 750	1, 644, 150	32, 461, 550	25, 374, 700	57, 836, 250

FIVE-TWENTIES OF 1865, (M. AND N.)

Thirty-second	Sept. 1, 1876	.....	.....	.....	$6, 725, 500	$3, 057, 100	$9, 782, 600	.....	.....	.....
Thirty-third	Sept. 6, 1876	.....	.....	.....	6, 912, 350	2, 884, 700	9, 797, 050	.....	.....	.....
Thirty-fourth	Sept. 12, 1876	.....	.....	.....	6, 855, 850	2, 905, 400	9, 761, 250	.....	.....	.....
Thirty-fifth	Sept. 21, 1876	.....	.....	.....	6, 825, 700	2, 980, 800	9, 806, 500	.....	.....	.....
Thirty-sixth	Oct. 6, 1876	.....	.....	.....	4, 774, 600	4, 923, 900	9, 698, 500	.....	.....	.....
Thirty-seventh	Jan. 10, 1877	.....	.....	.....	6, 720, 200	2, 840, 550	9, 560, 750	.....	.....	.....
Thirty-eighth	Jan. 24, 1877	.....	.....	.....	6, 729, 800	2, 969, 550	9, 699, 350	.....	.....	.....
Thirty-ninth	Feb. 12, 1877	.....	.....	.....	6, 510, 000	2, 881, 600	9, 391, 600	.....	.....	.....
Fortieth	Feb. 28, 1877	.....	.....	.....	6, 605, 500	2, 709, 900	8, 715, 400	.....	.....	.....
Forty-first	Mar. 3, 1877	.....	.....	.....	5, 512, 500	2, 982, 550	8, 495, 050	.....	.....	.....
Forty-second	Mar. 10, 1877	.....	.....	.....	4, 973, 000	2, 675, 650	7, 648, 650	.....	.....	.....
Forty-third	Mar. 15, 1877	.....	.....	.....	6, 334, 500	501, 800	6, 836, 300	.....	.....	.....
Forty-fourth	Mar. 27, 1877	.....	.....	.....	5, 630, 500	460, 000	6, 090, 500	.....	.....	.....
Total	.....	.....	.....	.....	80, 510, 000	34, 773, 500	115, 283, 500	$80, 510, 000	$34, 773, 500	$115, 283, 500
Thirty-first*	Nov. 15, 1875	$1, 289, 250	$500, 000	$1, 789, 250	180, 350	.....	180, 350	1, 469, 600	500, 000	1, 969, 600
Total	.....	1, 289, 250	500, 000	1, 789, 250	80, 690, 350	34, 773, 500	115, 463, 850	81, 979, 600	35, 273, 500	117, 253, 100

* For the sinking fund.

XXX.—STATEMENT OF BONDS REDEEMED EXCLUSIVE OF SINKING FUND REDEMPTIONS.

Loan.		Prior to July 1, 1876.			During fiscal year ended June 30, 1877.			Total to June 30, 1877.		
		Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.	Coupon.	Registered.	Principal.
5-20s of 1862	Called	$314, 299, 900	$46, 429, 550	$360, 729, 450	$314, 650	$53, 250	$367, 900	$314, 614, 550	$46, 482, 800	$361, 097, 350
	Not called	20, 345, 650	18, 579, 000	38, 924, 650				20, 345, 650	18, 579, 000	38, 924, 650
	Total	334, 645, 550	65, 008, 550	399, 654, 100	314, 650	53, 250	367, 900	334, 960, 200	65, 061, 800	400, 022, 000
5-20s of March, 1864	Called		940, 600	940, 600		6, 000	6, 000		946, 600	946, 600
	Not called		1, 435, 600	1, 435, 600					1, 435, 600	1, 435, 600
	Total		2, 376, 200	2, 376, 200		6, 000	6, 000		2, 382, 200	2, 382, 200
5-20s of June, 1864	Called	26, 873, 500	18, 449, 000	45, 322, 500	1, 103, 900	361, 350	1, 465, 250	27, 977, 400	18, 810, 350	46, 787, 750
	Not called	621, 950	11, 214, 750	11, 836, 700				621, 950	11, 214, 750	11, 836, 700
	Total	27, 495, 450	29, 663, 750	57, 159, 200	1, 103, 900	361, 350	1, 465, 250	28, 599, 350	30, 025, 100	58, 624, 450
5-20s of 1865	Called				80, 510, 000	34, 773, 500	115, 283, 500	80, 510, 000	34, 773, 500	115, 283, 500
	Not called	104, 600	5, 078, 350	5, 182, 950	500		500	105, 100	5, 078, 350	5, 183, 450
	Total	104, 600	5, 078, 350	5, 182, 950	80, 510, 500	34, 773, 500	115, 284, 000	80, 615, 100	39, 851, 850	120, 466, 950
Consols of 1865	Not called	563, 700	2, 118, 000	2, 681, 700				563, 700	2, 118, 000	2, 681, 700
Consols of 1867	do	43, 050	297, 500	340, 550				43, 050	297, 500	340, 550
Consols of 1868	do	13, 250	46, 500	59, 750				13, 250	46, 500	59, 750
Total 5-20s		362, 865, 600	104, 588, 850	467, 454, 450	81, 929, 050	35, 194, 100	117, 123, 150	444, 794, 650	139, 782, 950	584, 577, 600
Loan of 1858	Matured	5, 775, 000		5, 775, 000				5, 775, 000		5, 775, 000
10-40s of 1864	Not called	1, 000		1, 000				1, 000		1, 000
Funded loan of 1881	do					9, 553, 800	9, 553, 800		9, 553, 800	9, 553, 800
Texan indemnity stock	Matured	4, 979, 000		4, 979, 000				4, 979, 000		4, 979, 000
Oregon war debt		200, 750		200, 750				200, 750		200, 750
Grand total		373, 821, 350	104, 588, 850	478, 410, 200	81, 929, 050	44, 747, 900	126, 676, 950	455, 750, 400	149, 336, 750	605, 087, 150

XXXI.—STATEMENT OF FIVE-TWENTY BONDS PURCHASED FROM MAY 11, 1869, to JUNE 30, 1877.*

Loan.	Coupon.	Registered.	Principal.	Cost in currency.
5-20s of 1862	$20, 259, 750	$36, 896, 100	$57, 155, 850	$64, 109, 648 97
5-20s of March, 1864	.....	1, 119, 800	1, 119, 800	1, 307, 208 39
5-20s of June, 1864	27, 678, 700	15, 781, 050	43, 459, 750	48, 803, 268 29
5-20s of 1865	17, 550, 350	18, 473, 000	36, 023, 350	40, 126, 015 46
Consols of 1865	90, 414, 200	28, 536, 350	118, 950, 550	133, 440, 209 95
Consols of 1867	45, 534, 650	17, 312, 300	62, 846, 950	70, 979, 851 27
Consols of 1868	3, 545, 050	1, 249, 000	4, 794, 050	5, 510, 412 06
Total	204, 982, 700	119, 367, 600	324, 350, 300	364, 276, 614 39

* First purchase was made May 11, 1869; last purchase March 16, 1875.

XXXII.—STATEMENT OF AMOUNTS PURCHASED FOR SINKING-FUND, (INCLUDED IN STATEMENT XXXIV.)

Loan.	Principal.	Net cost in currency.	Cost estimated in gold.	Average cost in gold.
5-20s of 1862	$24, 029, 150	$27, 022, 900 37	$23, 238, 733 57	$96 71
5-20s of March, 1864	361, 600	413, 676 60	337, 706 61	93 39
5-20s of June, 1864	18, 356, 100	20, 502, 563 91	17, 668, 502 49	96 25
5-20s of 1865	16, 866, 150	18, 700, 830 01	16, 299, 242 37	96 64
Consols of 1865	48, 166, 150	53, 714, 756 21	46, 536, 365 41	96 62
Consols of 1867	32, 115, 600	36, 087, 690 44	30, 326, 550 39	96 43
Consols of 1868	2, 213, 800	2, 499, 831 75	2, 115, 685 93	95 57
Total	142, 108, 550	158, 942, 249 29	136, 522, 786 77	96 07

XXXIII.—STATEMENT OF BONDS RETIRED FOR THE SINKING-FUND.

Loan.	Retired by—	Prior to July 1, 1876.	Du fiscal year ended June 30, 1877.	Total to June 30, 1877.
5-20s of 1862	Purchase	$24, 029, 150	.....	$24, 029, 150
	Redemption	29, 859, 100	$81, 200	29, 940, 300
	Total	53, 888, 250	81, 200	53, 969, 450
5-20s of March, 1864	Purchase	361, 600	.....	361, 600
5-20s of June, 1864	Purchase	18, 356, 100	.....	18, 356, 100
	Redemption	10, 869, 600	178, 900	11, 048, 500
	Total	29, 225, 700	178, 900	29, 404, 600
5-20s of 1865	Purchase	16, 866, 150	.....	16, 866, 150
	Redemption	1, 789, 250	180, 350	1, 969, 600
	Total	18, 655, 400	180, 350	18, 835, 750
Consols of 1865	Purchase	48, 166, 150	.....	48, 166, 150
	Redemption	.....	6, 050	6, 050
	Total	48, 166, 150	6, 050	48, 172, 200
Consols of 1867	Purchase	32, 115, 600	.....	32, 115, 600
	Redemption	.....	1, 000	1, 000
	Total	32, 115, 600	1, 000	32, 116, 600
Consols of 1868	Purchase	2, 213, 800	.....	2, 213, 800
Totals	Purchase	142, 108, 550	.....	142, 108, 550
	Redemption	42, 517, 950	447, 500	42, 965, 450
	Total	184, 626, 500	447, 500	185, 074, 000

XXXIV.—STATEMENT OF CONVERSION OF FIVE-TWENTY BONDS.

Loan.	Coupon.	Registered.	Principal.
5-20s of 1862	$1, 908, 650	$25, 182, 350	$27, 091, 000
5-20s of March, 1864	.....	380, 500	380, 500
5-20s of June, 1864	930, 800	11, 287, 850	12, 218, 650
5-20s of 1865	1, 449, 600	8, 137, 000	9, 586, 600
Consols of 1865	2, 685, 650	6, 017, 950	8, 703, 600
Consols of 1867	1, 897, 350	3, 910, 150	5, 807, 500
Consols of 1868	24, 750	187, 000	211, 750
Total	8, 896, 800	55, 102, 800	63, 999, 600

No conversions since August 1, 1874.

XXXV.—STATEMENT OF CONVERSION AND REDEMPTION OF LOAN OF 1858.

	Coupon.	Registered.	Principal.
Redeemed prior to July 1, 1876	$5, 775, 000	.....	$5, 775, 000
Converted prior to July 1, 1876	7, 962, 000	$5, 995, 000	$13, 957, 000
Total retired	13, 737, 000	5, 995, 000	19, 732, 000
Outstanding	8, 000	260, 000	268, 000
Issued	.....	.....	20, 000, 000

None retired during the fiscal year ended June 30, 1877.

XXXVI.—STATEMENT OF UNITED STATES BONDS RETIRED TO JULY 1, 1877.

Loan.	Retired by—	Coupon.		Registered.		Purchased.	Converted.	Redeemed.	Total.
5-20s of 1862	Purchase	$20, 259, 750		$36, 896, 100		$57, 155, 850			
	Conversion	1, 908, 650		25, 182, 350			$27, 091, 000		
	Redemption	358, 964, 250		70, 998, 050				$429, 962, 300	$514, 209, 150
			$381, 132, 650		$133, 076, 500				
5-20s of March, 1864	Purchase			1, 119, 800		1, 119, 800			
	Conversion			380, 500			380, 500		
	Redemption			2, 382, 200				2, 382, 200	3, 882, 500
					3, 882, 500				
5-20s of June, 1864	Purchase	27, 678, 700		15, 781, 050		43, 459, 750			
	Conversion	930, 800		11, 287, 850			12, 218, 650		
	Redemption	33, 083, 500		36, 589, 450				69, 672, 950	125, 351, 350
			61, 693, 000		63, 658, 350				
5-20s of 1865	Purchase	17, 550, 350		18, 473, 000		36, 023, 350			
	Conversion	1, 449, 600		8, 137, 000			9, 586, 600		
	Redemption	82, 084, 700		40, 351, 850				122, 436, 550	168, 046, 500
			101, 084, 650		66, 961, 850				
Consols of 1865	Purchase	90, 414, 200		28, 536, 350		118, 950, 550			
	Conversion	2, 685, 650		6, 017, 950			8, 703, 600		
	Redemption	563, 750		2, 124, 000				2, 687, 750	130, 341, 900
			93, 663, 600		36, 678, 300				
Consols of 1867	Purchase	45, 534, 650		17, 312, 300		62, 846, 950			
	Conversion	1, 897, 350		3, 910, 150			5, 807, 500		
	Redemption	43, 050		298, 500				341, 550	68, 996, 000
			47, 475, 050		21, 520, 950				
Consols of 1868	Purchase	3, 545, 050		1, 249, 000		4, 794, 050			
	Conversion	24, 750		187, 000			211, 750		
	Redemption	13, 250	3, 583, 050	46, 500	1, 482, 500			59, 750	5, 065, 550
Total 5-20 bonds			688, 632, 000		327, 260, 950	324, 350, 300	63, 999, 600	627, 543, 050	1, 015, 892, 950
Texan indemnity stock	Redeemed prior to March 4, 1861	1, 539, 000							
	Redeemed since March 4, 1861	2, 358, 000							
	Redeemed since March 4, 1861	1, 082, 000						4, 979, 000	4, 979, 000
			4, 979, 000						
Oregon war debt	Redeemed by Treasurer	195, 450							
	Redeemed otherwise	5, 300						200, 750	200, 750
			200, 750						
Loan of 1858	Converted	7, 962, 000		5, 995, 000			13, 957, 000		
	Redeemed	5, 775, 000						5, 775, 000	19, 732, 000
			13, 737, 000		5, 995, 000				
10-40s of 1864	Redeemed	1, 000						1, 000	1, 000
			1, 000						
Funded loan of 1881	Redeemed			9, 553, 800	9, 553, 800			9, 553, 800	9, 553, 800
Total bonds			707, 549, 750		342, 809, 750	324, 350, 300	77, 956, 600	648, 052, 600	1, 050, 359, 500
Retired during fiscal year			82, 311, 950		44, 812, 500			127, 124, 450	127, 124, 450

Redemption of certificates of indebtedness, act of July 8, 1870, (4 per cent.,) $678,362.41; none outstanding.

XXXVII.—TEMPORARY-LOAN CERTIFICATES.

Kind.	Where payable.			Total.
	Washington.	Philadelphia.	Cincinnati.	
Five-per-cent	405	.....	.....	405
Six-per-cent	255	1,000	1,400	2,655
Total outstanding June 30, 1877	660	1,000	1,400	3,060

XXXVIII.—THREE-PER-CENT. CERTIFICATES.

Received from Printing Bureau	$160,000,000	
Destroyed statistically	74,845,000	
Issued	.....	$85,155,000
Redeemed		85,150,000
Outstanding as per Public Debt Statement		5,000

XXXIX.—CERTIFICATES OF INDEBTEDNESS ISSUED, REDEEMED, AND OUTSTANDING.

Old series issued:		
Numbers 1 to 153662, of $1,000	$153,662,000 00	
Numbers 1 to 14500, of $5,000	72,500,000 00	
Numbers 15001 to 31010, of $5,000	80,050,000 00	
Numbers 31111 to 69268, of $5,000	190,790,000 00	
Numbers 1 to 13, of various amounts	1,591,241 65	
		$498,593,241 65
New series issued:		
Numbers 1 to 15145, of $1,000	15,145,000 00	
Numbers 1 to 9603, of $5,000	48,015,000 00	
		63,160,000 00
Total amount issued		561,753,241 6
Outstanding as per Debt Statement*		5,000 00
Redeemed to June 30, 1877†		561,748,241 65
Total amount of interest paid to June 30, 1877		31,157,108 61
Total principal and interest paid to June 30, 1877		592,905,350 26

XL.—TREASURY-NOTES OF 1861.

Denominations.	Issued.	Redeemed.	Outstanding.
$50s	$2,303,800	$2,302,200	$1,600
$100s	4,495,800	4,494,400	1,400
$500s	6,832,500	6,832,500	.....
$1,000s	8,836,000	8,836,000	.....
Total	22,468,100	22,465,100	3,000

* Five certificates of the denomination of $1,000 are outstanding, two of which are caveated.
† No redemption since 1870.

XLI.—STATEMENT OF COIN COUPON-INTEREST PAID IN FISCAL YEAR 1877.

	Denominations.							Total amount.	Number of coupons.
	$0.62.	$0.63.	$1.25.	$6.25.	$12.50.	$62.50.	$125.00.		
Coin-coupons, funded loan of 1881	$22, 355 34	$31, 250 52	$157, 200 00	$1, 055, 512 50	$11, 129, 250 00	$12, 500 00	$2, 750 00	$12, 410, 818 36	1, 270, 865
	Denominations.								
	$0.56.	$0.57.	$1.12.	$1.13.	$5.62.	$5.63.	$11.25.		
Coin-coupons, funded loan of 1891	$1, 825 60	.....	$2, 800 00	$2, 593 35	$25, 312 48	$22, 373 62	$762, 682 50	817, 587 55	84, 327
	Denominations.								
	$1.87½.	$3.65.	$2.50.	$5.00.	$12.50.	$25.00.	Fractional.		
10-40s of 1864	.....	.....	$7, 735 00	$52, 720 00	$561, 662 50	$1, 973, 000 00	$815 00	2, 595, 932 50	137, 759
Loan of 1858	.....	.....	.....	.....	.....	25 00	.....	25 00	1
	Denominations.								
	$1.50.	$3.00.	$6.00.	$15.00	$20.00.	$30.00.	Fractional.		
Loan of 1861, (1881s)	.....	.....	.....	.....	.....	$274, 530 00	.....	274, 530 00	9, 151
Oregon war debt	.....	$966 00	$4, 650 00	50, 535 00	.....	.....	.....	56, 151 00	4, 466
Loan of July and August, 1861, (1881s)	$8, 151 00	74, 577 00	.....	799, 995 00	.....	2, 868, 000 00	.....	3, 750, 723 00	179, 226
5-20s of 1862	633 00	3, 465 00	.....	3, 810 00	.....	7, 350 00	$2 95	15, 260 95	2, 077
Loan of 1863, (1881s)	3, 919 50	26, 298 00	.....	168, 615 00	.....	1, 064, 520 00	.....	1, 263, 352 50	58, 104
5-20s of June, 1864	244 50	1, 641 00	.....	4, 545 00	.....	10, 320 00	1 74	16, 752 24	1, 358
5-20s of 1865	391 50	54, 858 00	.....	627, 195 00	.....	3, 870, 390 00	2 63	4, 552, 837 13	189, 374
Consols of 1865	124, 656 00	513, 561 00	.....	1, 777, 215 00	.....	6, 018, 450 00	.....	8, 433, 882 00	573, 387
Consols of 1867	197, 179 50	821, 478 00	.....	2, 674, 650 00	.....	9, 224, 070 00	.....	12, 917, 377 50	891, 058
Consols of 1868	19, 653 00	112, 737 00	.....	265, 395 00	.....	931, 740 00	.....	1, 329, 525 00	99, 432
Aggregate	.....	.....	.....	.....	.....	.....	.....	48, 434, 754 73	3, 500, 585

XLII.—STATEMENT OF QUARTERLY-INTEREST CHECKS OF THE FUNDED LOANS OF 1881 AND 1891 ISSUED, PAID, AND OUTSTANDING.

Issued, paid, and outstanding.	Funded loan of 1881.		Funded loan of 1891.	
Amount of checks outstanding July 1, 1876		$66, 113 42		
17,758 checks issued during fiscal year		11, 057, 157 27		
		11, 123, 270 69		
4,095 checks issued during fiscal year				$1, 886, 358 53
Paid by Treasurer United States, Washington	$347, 874 53		$8, 373 19	
Paid by Assistant Treasurer United States, New York	8, 288, 493 68		1, 312, 952 67	
Paid by Assistant Treasurer United States, Philadelphia	642, 259 18		96, 509 57	
Paid by Assistant Treasurer United States, Boston	1, 392, 516 53		389, 279 56	
Paid by Assistant Treasurer United States, Baltimore	138, 017 47		4, 091 61	
Paid by Assistant Treasurer United States, Charleston	1, 650 00			
Paid by Assistant Treasurer United States, San Francisco	6, 952 50		11 25	
Paid by Assistant Treasurer United States, New Orleans	29, 321 87		15, 773 62	
Paid by Assistant Treasurer United States, Saint Louis	11, 052 50		112 50	
Paid by Assistant Treasurer United States, Chicago	4, 858 75		588 37	
Paid by Assistant Treasurer United States, Cincinnati	5, 493 75		1, 755 00	
Paid by United States Depositary, Buffalo	1, 162 50			
Paid by United States Depositary, Pittsburgh				
Total paid		10, 869, 653 26		1, 829, 447 34
Amount outstanding July 1, 1877		253, 617 43		56, 911 19

XLIII.—CHECKS DRAWN DURING FISCAL YEAR 1877.

Payable by—	Number of checks.			Amounts.		
	Silver coin.	Gold coin.	Currency.	Silver coin.	Gold coin.	Currency.
Assistant Treasurer, New York	2, 007	10, 628	26, 312	$1, 387, 146 90	$124, 236, 674 83	$88, 532, 963 93
Assistant Treasurer, Boston	778	1, 158	2, 680	496, 477 69	2, 765, 748 22	30, 884, 676 96
Assistant Treasurer, Philadelphia	842	1, 032	2, 255	1, 124, 382 89	2, 862, 785 24	11, 221, 316 87
Assistant Treasurer, New Orleans	228	38	1, 170	144, 867 85	383, 402 06	1, 514, 917 49
Assistant Treasurer, San Francisco		33	568		14, 964 27	1, 679, 452 89
Assistant Treasurer, Chicago	1, 706			1, 109, 278 32		
Assistant Treasurer, Cincinnati	1, 121			712, 912 63		
Assistant Treasurer, Saint Louis	652			327 089 86		
Assistant Treasurer, Baltimore	31			14, 004 47		
United States Depositary, Pittsburgh	68			49, 431 04		
Quarterly interest-checks, (Stat. XLV)		21, 853			12, 943, 515 80	
Total	7, 433	34, 742	32, 985	5, 365, 591 65	143, 207, 090 42	133, 833, 328 14

XLIV.—BONDS AND STOCKS OF THE INDIAN TRUST-FUND IN CUSTODY OF THE TREASURER UNITED STATES UNDER ACT OF CONGRESS APPROVED JUNE 10, 1876.

Stocks and bonds of—	Registered.	Coupon.	Total.
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
Maryland: Chesapeake and Ohio Canal Bonds	.....	13,000 00	13,000 00
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 66⅔	144,000 00	335,666 66⅔
Tennessee: Nashville and Chattanooga Railroad Bonds	.....	512,000 00	512,000 00
Virginia: State Stocks	.....	581,800 00	581,800 00
Virginia: Richmond and Danville Railroad Bonds	3,500 00	100,000 00	103,500 00
United States Stocks.			
July and August, 1861	500 00	.....	500 00
July 1, 1862, and July 2, 1864, (Pacific Railroad Bonds)	280,000 00	.....	280,000 00
March 3, 1864, Ten-Forties	86,400 00	.....	86,400 00
March 3, 1865, Consols 1865	675,950 00	.....	675,950 00
March 3, 1865, Consols 1867	399,950 00	.....	399,950 00
March 3, 1865, Consols 1868	10,000 00	.....	10,000 00
Funded Loan of 1881	1,407,200 00	.....	1,407,200 00
Totals July 1, 1877	3,063,516 83⅓	2,010,800 00	5,074,316 83⅓

XLV.—NATIONAL BANK REDEMPTION AGENCY.

A.—*Comparative Statement of Receipts of National-Bank Notes.*

Month.	1875–'76.		1876–'77.		Decrease.		Increase.	
	Number of packages.	Amount.	Number of packages.	Amount.	Number of packages.	Amount.	Number of packages.	Amount.
July	2,277	$19,257,094 41	2,660	$22,549,397 89			383	$3,292,303 48
August	2,166	15,774,037 16	3,226	19,512,869 98			1,060	3,738,832 82
September	2,019	13,348,395 23	2,413	17,910,848 18			394	4,562,452 95
October	2,037	15,536,038 41	2,072	15,792,180 64			35	256,142 23
November	2,063	13,160,961 24	2,170	16,684,853 18			107	3,523,891 94
December	2,344	16,166,127 16	2,316	14,942,996 75	28	$1,223,130 41		
January	2,355	20,344,691 79	2,496	19,979,045 48		365,646 31	141	
February	2,355	15,990,050 04	2,393	16,534,732 30			38	544,682 26
March	2,476	15,191,539 00	2,698	17,369,188 60			222	2,177,649 60
April	2,116	14,728,674 56	2,779	20,976,028 87			663	6,247,354 31
May	2,745	21,196,260 97	3,224	26,129,054 53			479	4,932,793 56
June	2,894	23,606,005 97	3,377	27,829,178 74			483	4,223,172 77
Total	27,847	204,299,875·94	31,824	236,210,375 14	28	1,588,776 72	4,005	33,499,275 92
Net increase							**3,977**	**$31,910,499.20**

B.—*General Balance of Receipts.*

1. FROM JULY 1, 1874.

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption	$595, 931, 131 56	By packages referred to other offices and returned by mail	$3, 964, 463 45
To United States Notes drawn from the Treasury for redemption of bank-notes at the counter	11, 513, 979 00	By "shorts" reported in bank-notes received for redemption	66, 103 19
To "overs" reported in bank-notes received for redemption	66, 132 85	By counterfeits rejected and returned	14, 563 00
		By stolen, pieced, and rejected notes returned	27, 493 25
		By National-Bank Notes fit for circulation deposited in the Treasury	15, 952, 791 00
		By notes of failed, liquidating, and reducing banks deposited in the Treasury	53, 946, 817 00
		By assorted National-Bank Notes fit for circulation returned to the several National Banks	263, 762, 500 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for replacement with new notes	256, 271, 200 00
		By Cash Balance June 30, 1877	11, 505, 312 52
Total	607, 511, 243 41	Total	607, 511, 243 41

2. FOR THE FISCAL YEAR.

Dr.	Amount.	Cr.	Amount.
To Cash Balance July 1, 1876	$7, 942, 539 00	By packages referred to other offices and returned by mail	$1, 278, 903 86
To National-Bank Notes received for redemption	236, 210, 375 14	By "shorts" reported in bank-notes received for redemption	29, 704 43
To United States Notes drawn from the Treasury for redemption of bank-notes at the counter	6, 675, 000 00	By counterfeits rejected and returned	5, 634 00
To "overs" reported in bank-notes received for redemption	24, 996 58	By stolen, pieced, and rejected notes returned	4, 755 91
		By notes of failed, liquidating, and reducing banks deposited in the Treasury	24, 439, 700 00
		By assorted National-Bank Notes fit for circulation returned to the several National Banks	151, 070, 300 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for replacement with new notes	62, 518, 600 00
		By Cash Balance June 30, 1877	11, 505, 312 52
Total	250, 852, 910 72	Total	250, 852, 910 72

C.—*Number and amount of notes of each denomination redeemed and assorted.*

Denomination.	Fit for circulation.		Unfit for circulation.		Aggregate.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
One Dollar	226, 700	$226, 700	997, 400	$997, 400	1, 224, 100	$1, 224, 100
Two Dollars	98, 800	197, 600	320, 300	640, 600	419, 100	838, 200
Five Dollars	7, 333, 540	36, 667, 700	4, 788, 150	23, 940, 750	12, 121, 690	60, 608, 450
Ten Dollars	4, 648, 780	46, 487, 800	1, 598, 610	15, 986, 100	6, 247, 390	62, 473, 900
Twenty Dollars	1, 587, 415	31, 748, 300	511, 360	10, 227, 200	2, 098, 775	41, 975, 500
Fifty Dollars	259, 766	12, 988, 300	84, 101	4, 205, 050	343, 867	17, 193, 350
One Hundred Dollars,	228, 008	22, 800, 800	60, 375	6, 037, 500	288, 383	28, 838, 300
Five Hundred Dollars	1, 265	632, 500	802	401, 000	2, 067	1, 033, 500
One Thousand Dollars	93	93, 000	83	83, 000	176	176, 000
Total for 1876–'77	14, 384, 367	151, 842, 700	8, 361, 181	62, 518, 600	22, 745, 548	214, 361, 300
Total for 1875–'76	8, 167, 854	97, 478, 700	10, 943, 984	78, 643, 155	19, 111, 838	176, 121, 855
Increase	6, 216, 513	54, 364, 000				
Decrease			2, 582, 803	16, 124, 555		
Net increase					**3,633,710**	**38,239,445**

Average denominations of notes assorted.

Fiscal years.	Fit for circulation.	Unfit for circulation.	General average.
1875–'76	11. 93+	7. 19+	9. 22+
1876–'77	10. 56–	7. 48–	9. 42+
Decrease	1. 37		
Increase		. 27	. 20

D.—*Comparative statement of redemption of national-bank notes.*

Mode of payment.	1875–'76.	1876–'77.	Decreas	Increase.
Transfer-Checks on Assistant Treasurers in New York, Boston, and Philadelphia *	$92, 374, 801 00	$95, 212, 743 45		$2, 837, 942 45
United States Currency forwarded by express	40, 120, 338 00	34, 588, 129 15	$5, 532, 208 85	
Subsidiary Silver Coin		468, 974 00		468, 974 00
Credited to Assistant Treasurers and depositaries in general account	19, 078, 209 00	12, 789, 757 00	6, 288, 452 00	
Credited to national banks in their five per cent. accounts	52, 643, 065 00	91, 856, 769 92		39, 213, 704 92
Redeemed at the counter	4, 738, 979 00	6, 675, 000 00		1, 936, 021 00
Total	208, 955, 392 00	241, 591, 373 52	11, 820, 660 85	44, 456, 642 37
Net increase				**32,635,981 52**

* Only banks in these cities were paid by checks. The contract with the express company forbids the furnishing of exchange for bank-notes redeemed.

E.—*Comparative statement of the disposition made of National-Bank Notes.*

How disposed of.	1875–'76.	1876–'77.	Decrease.	Increase.
Notes fit for circulation returned to the several National Banks	$97, 478, 700	$151, 070, 300	.....	$53, 591, 600
Notes unfit for circulation delivered to the Comptroller of the Currency	78, 643, 155	62, 518, 600	$16, 124, 555	.....
Notes fit for circulation deposited in the Treasury	5, 000, 000	.....	5, 000, 000	.....
Notes of failed, liquidating, and reducing banks deposited in the Treasury	24, 927, 900	24, 439, 700	488, 200	.....
Total	206, 049, 755	238, 028, 600	21, 612, 755	53, 591, 600
Net increase	.....	.....	.....	**31,978,845**

F.—*Comparative statement of credits to National Banks in the five per cent. fund.*

Character of credit.	1875-'76.	1876-'77.	Decrease.	Increase.
United States Currency deposited with Assistant Treasurers	$105, 134, 528 37	$116, 044, 751 34	.....	$10, 910, 222 97
United States Currency received by express	19, 042, 491 62	7, 678, 750 57	$11, 363, 741 05	.....
National Bank Notes received by express	52, 643, 065 00	91, 856, 769 92	.....	39, 213, 704 92
Cash received at counter	664, 989 45	.....	664, 989 45	.....
Total	177, 485, 074 44	215, 580, 271 83	12, 028, 730 50	50, 123, 927 89
Net increase	.....	.....	.....	**38,095,197 39**

G.—*Comparative statement of Money-Packages and Letters sent.*

	1875–'76.	1876–'77.	Increase.
Packages of notes fit for circulation forwarded by express	30, 823	43, 142	12, 319
Average for each business day	100+	140+	40
Packages of notes unfit for circulation delivered to the Comptroller of the Currency	33, 061	42, 650	9, 589
Average for each business day	107+	138+	31
Letters and notifications written	107, 415	117, 179	9, 764
Average for each business day	348+	380+	32

H.—*Expenses incurred by the Redemption Agency and assessed upon the Banks.*

"The charges for transportation and the costs for assorting" the notes of National Banks redeemed during the fiscal year ended June 30, 1877, under section 3 of the act approved June 20, 1874, (18 Statutes, 123,) were as follows:

Charges for transportation		$189, 362 05
Costs for assorting:		
Salaries	$150, 695 68	
Printing and binding	6, 604 30	
Stationery	3, 818 10	
Postage	3, 716 66	
Contingent expenses, (including repairs, telegrams, ice, washing towels, soap, and similar expenses)	2, 869 31	
		167, 704 05
Total		357, 066 10

The express charges were assessed upon the several National Banks in proportion to the *amount*, and the other charges in proportion to the *number*, of their notes redeemed and assorted. The aggregate amount assorted during the fiscal year was $214,361,300, giving $88\frac{34}{100}$-cents as the average rate for the charges for transportation for each $1,000. The aggregate number of notes assorted was 22,745,548, making the average rate for the "costs for assorting" for each 1,000 notes $7.37\frac{3}{10}$.

The expense of redeeming $100,000 in notes of average denominations was as follows:

Charges for transportation $\left(\frac{100,000 \times 8834}{1,000} =\right)$ $88.34

Costs for assorting $\left(\frac{100.000 \times 7.373}{9.42 \times 1,000} =\right)$ 78.2696

Average expense for each $100,000 ..... 166.6096

Per cent. ..... .1666096 = $\frac{1}{6}$-of 1 per cent.

I.—*Receipts of national-bank notes, by months and fiscal years, from the principal cities and miscellaneous sources.*

Receipts from—	1874.						1875.						1874–'75.	
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.	Per ct.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	
New York	6,821,000	4,522,000	3,148,000	2,330,000	5,048,000	4,917,000	9,101,000	7,396,000	7,908,000	9,900,000	10,701,000	9,133,000	80,925,000	52.07
Boston	528,000	1,139,000	468,000	270,000	1,297,000	1,832,000	1,893,000	1,425,000	1,868,000	1,447,000	2,310,000	3,121,000	17,598,000	11.32
Philadelphia	520,000	693,000	551,000	447,000	1,056,000	1,374,000	743,000	755,000	549,000	685,000	963,000	760,000	9,096,000	5.85
Chicago	285,000	548,000	209,000	545,000	396,000	315,000	298,000	464,000	678,000	1,259,000	1,298,000	519,000	6,814,000	4.39
Cincinnati	116,000	133,000	60,000	357,000	267,000	130,000	211,000	303,000	764,000	772,000	343,000	220,000	3,676,000	2.37
Saint Louis	122,000	112,000	59,000	21,000	167,000	54,000	143,000	121,000	76,000	124,000	172,000	213,000	1,384,000	0.89
Baltimore	75,000	158,000	105,000	47,000	38,000	86,000	499,000	169,000	103,000	123,000	168,000	331,000	1,902,000	1.22
Providence	67,000	135,000	97,000	68,000	57,000	134,000	138,000	103,000	114,000	101,000	191,000	183,000	1,388,000	0.89
Pittsburgh	60,000	133,000	121,000	83,000	120,000	131,000	118,000	112,000	118,000	140,000	196,000	117,000	1,449,000	0.93
Miscellaneous	1,944,000	2,420,000	3,006,000	1,440,000	2,241,000	2,329,000	2,747,000	2,322,000	3,073,000	2,744,000	3,289,000	3,634,000	31,189,000	20.07
Total	10,538,000	9,993,000	7,824,000	5,608,000	10,687,000	11,302,000	15,891,000	13,170,000	15,251,000	17,295,000	19,631,000	18,231,000	155,421,000	100.00

Receipts from—	1875.						1876.						1875–'76.	
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.	Per ct.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	
New York	10,215,000	6,898,000	5,239,000	4,300,000	3,991,000	4,770,000	9,087,000	5,346,000	4,362,000	5,275,000	9,389,000	9,517,000	78,389,000	38.37
Boston	3,556,000	3,661,000	3,812,000	3,680,000	3,713,000	5,885,000	6,298,000	5,413,000	5,732,000	3,788,000	4,626,000	5,714,000	55,878,000	27.35
Philadelphia	776,000	536,000	505,000	685,000	688,000	776,000	677,000	595,000	475,000	510,000	1,030,000	2,525,000	9,778,000	4.79
Chicago	384,000	725,000	376,000	1,293,000	955,000	709,000	844,000	630,000	415,000	728,000	2,049,000	998,000	10,106,000	4.89
Cincinnati	221,000	182,000	140,000	817,000	425,000	100,000	220,000	148,000	192,000	172,000	231,000	237,000	3,085,000	1.51
Saint Louis	187,000	89,000	62,000	56,000	60,000	50,000	90,000	49,000	82,000	82,000	47,000	165,000	[illegible]	0.50
Baltimore	174,000	644,000	194,000	230,000	456,000	255,000	297,000	310,000	252,000	131,000	87,000	235,000	3,265,000	1.60
Providence	269,000	126,000	184,000	189,000	234,000	234,000	190,000	273,000	329,000	262,000	457,000	500,000	3,247,000	1.59
Pittsburgh	148,000	124,000	115,000	118,000	125,000	122,000	101,000	117,000	112,000	117,000	120,000	106,000	1,425,000	0.70
Miscellaneous	3,327,000	2,789,000	2,721,000	4,168,000	2,514,000	3,265,000	2,541,000	3,109,000	3,241,000	3,664,000	3,160,000	3,609,000	38,108,000	18.70
Total	19,257,000	15,774,000	13,348,000	15,536,000	13,161,000	16,166,000	20,345,000	15,990,000	15,192,000	14,729,000	21,196,000	23,606,000	204,300,000	100.00

I.—*Receipts of national-bank notes, by months and fiscal years, from the principal cities and miscellaneous sources*—Continued.

Receipts from—	1876.						1877.						1876–'77.	
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.	Per ct.
	Dollars.	*Dollar..*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	
New York	9, 642, 000	5, 939, 000	4, 334, 000	4, 093, 000	3, 571, 000	2, 679, 000	6, 867, 000	4, 545, 000	5, 523, 000	8, 889, 000	10, 111, 000	10, 500, 000	76, 693, 000	32. 47
Boston	5, 766, 000	6, 328, 000	5, 531, 000	4, 359, 000	4, 880, 000	6, 825, 000	6, 523, 000	5, 627, 000	6, 621, 000	6, 145, 000	8, 307, 000	8, 300, 000	75, 212, 000	31. 84
Philadelphia	1, 798, 000	1, 579, 000	2, 444, 000	3, 558, 000	3, 894, 000	1, 409, 000	1, 586, 000	840, 000	475, 000	977, 000	1, 428, 000	1, 000, 0 0	20, 988, 000	8. 89
Chicago	356, 000	324, 000	620, 000	295, 000	250, 000	239, 000	262, 000	701, 000	377, 000	304, 000	197, 000	237, 000	4, 162, 000	1. 76
Cincinnati	182, 000	109, 000	1, 101, 000	114, 000	58, 000	38, 000	143, 000	145, 000	140, 000	527, 000	159, 000	65, 000	2, 781, 000	1. 18
Saint Louis	362, 000	117, 000	88, 000	32, 000	20, 0 0	31, 000	29, 000	147, 000	111, 000	1 , 000	107, 000	122, 000	1, 292, 000	0. 55
Baltimore	154, 000	156, 000	92, 000	193, 000	140, 000	157, 000	129, 000	134, 000	125, 000	167, 000	204, 000	170, 000	1, 821, 000	0. 77
Providence	449, 000	590, 000	429, 000	376, 000	513, 000	462, 000	390, 000	337, 000	425, 000	469. 000	533, 000	680, 000	5, 653, 000	2. 39
Pittsburgh	132, 000	108, 000	143, 000	159, 000	150, 000	92, 000	84, 000	44, 000	81, 000	86, 000	131, 000	112, 000	1, 322, 000	0. 56
Miscellaneous	3, 708, 000	4, 263, 000	3, 129, 000	2, 613, 000	3, 209, 000	3, 011, 000	3, 966, 000	4, 015, 000	3, 491, 000	3, 286, 000	4, 952, 000	6, 643, 000	46, 286, 000	19. 59
Total	22, 549, 000	19, 513, 000	17, 911, 000	15, 792, 000	16, 685, 000	14, 943, 000	19, 979, 000	16, 535, 000	17, 369, 000	20, 976, 000	26, 129, 000	27, 829, 000	236, 210, 000	100. 00

XLVI.—STATEMENT OF LETTERS AND MONEY-PACKAGES RECEIVED AND TRANSMITTED DURING FISCAL YEAR 1877.

Received by mail:	
Letters containing money	19,247
Letters not containing money	85,127
	104,374
Transmitted by mail:	
Manuscript letters	5,553
Printed forms filled in, (inclosing checks)	26,721
Printed forms filled in, (not inclosing checks)	169,810
Printed forms filled in, (inclosing drafts)	23,158
	225,242
Money-packages received by express	61,244
Money-packages transmitted by express	61,219

XLVII.—STATEMENT OF EMPLOYÉS AND SALARIES PAID DURING FISCAL YEAR 1877.

A.—*Changes in employés.*

Total force Treasurer's Office June 30, 1876			506
Deceased	1		
Resigned	19		
Removed, (including reduction by act August 15, 1876)	62		
Transferred from Treasurer's Office	3		
Appointments expired	32		
		117	
Appointed	13		
Transferred to Treasurer's Office	3		
		16	
			101
Total force Treasurer's Office June 30, 1877			405

B.—*Salaries.*

	Appropriated.	Paid.	alance.
Regular roll	$158,309 51	$157,833 25	$476 26
Loan roll	191,374 89	190,781 95	592 94
REIMBURSABLE.			
Force employed in redemption of national currency	127,268 18	125,312 66	1,955 52
Total	476,952 58	473,927 86	3,024 72

REPORT OF THE REGISTER OF THE TREASURY.

REPORT

OF THE

REGISTER OF THE TREASURY.

TREASURY DEPARTMENT, REGISTER'S OFFICE,
November 1, 1877.

SIR: I have the honor to submit herewith a report in detail of the business transacted in the several divisions of this bureau, during the fiscal year which ended on the 30th June last.

In the report which I had the honor to submit for the fiscal year ended on the 30th June, 1873, I called the attention of the then Secretary to the fact, "That to this bureau is committed the custody of very important and valuable files of vouchers and papers connected with the most important business transactions of the government. It therefore becomes my duty to state that the accumulation of files has become so great as to fill the rooms allotted for this purpose, and it has become necessary to deposit a very large quantity of them in the south corridor, where they are inconvenient for reference, exposed to loss and mutilation, and also causing much inconvenience by obstructing the passage-way. The safety of these valuable papers requires that other rooms be provided and allotted for the use of the files, and I would respectfully urge its necessity upon your attention."

Last year there were shelves put up along nearly the whole length of the south corridor, in order to receive the files sent from the office of internal revenue, but the rapid accumulation of such files has rendered it impracticable to find storage for them in such a manner as to make them conveniently accessible when reference to them becomes necessary.

An additional room is being fitted up in the western corridor of the Treasury building, for the purpose of providing for the files; but it seems to me that unless a larger space is allotted than that proposed, it will be impracticable to find convenient storage for those now in the corridor, and also for other important papers now stored in the files-room, which cannot be assorted and arranged for reference for want of space in that room.

There is danger from fire in continuing to use the open corridor for the purpose of storage, making so large a quantity of inflammable matter, and besides, files thus stored are, from necessity, exceedingly inconvenient for reference, and often causing delay.

There are doubtless large quantities of old files and papers connected therewith that will never be referred to again; but no one is authorized to destroy them, or to remove them from the places allotted for their preservation, and until there is some such authority they must be protected.

The refunding of a part of the public debt by calling in a portion of the 5-20 bonds and the issuing the 4 per cent. consols of 1907, has

increased the business transacted in the loan-division of this office very considerably within the last few months, and should success continue to attend your efforts to refund the 5-20 loans, it will be necessary to increase the clerical force in that division in order that the work be promptly performed.

By reference to the reports from the receipts and exp nditures, the tonnage, and the note and coupon divisions, it will be seen that the amount of work performed in those divisions, in the past year, does not differ materially from that done in the same divisions during the preceding year.

In the note and fractional currency division the work has fallen off in some degree, and it is probable will continue to decrease during the current year. It is owing to this fact principally that no more embarrassment has been caused by the large reduction of the force which took place October 10, 1876.

The number of persons now employed in this office, for whom appropriations were made by the act of Congress appropriating money to defray the expenses of the Register's Office for the fiscal year ending 30th June, 1878, is one hundred and thirty-seven.

The number was insufficient to perform the current work promptly, and I obtained assistance from the honorable Secretary by having a few clerks assigned to duty in this office, who were paid out of the fund provided for the payment of temporary clerks.

In the estimates submitted for this office for the next fiscal year, I have asked for one additional third-class clerk. The additional clerk is much needed in the loan division.

LOAN DIVISION.

The total number of coupon and registered bonds issued was	169,722
The total number canceled	181,670
The amount of registered and coupon bonds issued was as follows:	
Original issue	$184,663,350 00
Registered bonds issued in exchange for coupons	36,060,750 00
Registered bonds issued in transfer	208,340,755 86
Total issued	429,064,855 86
Amount issued during preceding year	273,780,312 00
Increase of issue for present year	155,284,543 86
The total amount of coupon and registered bonds canceled was as follows:	
Coupon bonds exchanged for registered	36,060,750 00
Registered bonds transferred	208,340,755 86
Actual redemptions of coupon and registered bonds	86,302,200 00
Total canceled	330,703,705 86
Amount canceled during preceding year	317,975,162 00
Amount of canceled coupon-bonds entered on numerical registers and turned over to committees for destruction	74,642,600 00
The vault account shows that there was on hand July 1, 1876, including bonds in hands of European agent	557,575,450 00
Amount received during the year:	
Coupon-bonds	109,575,000 00
Registered bonds	376,399,200 00
District of Columbia 3.65 funding bonds	3,641,000 00
Total	1,047,190,650 00

Amount disposed of during the year:	
Coupon-bonds issued	$77,553,700 00
Registered bonds issued	347,179,462 00
Registered bonds issued of 3.65 per cent. D. C. funded loan	4,324,000 00
Registered bonds of various loans turned over to committee for destruction	71,330,650 00
Coupon-bonds, ditto	721,400 00
Registered 3.65 per cent. D. C. bonds delivered to the Sinking Fund Commissioners for destruction	1,841,000 00
Remaining on hand July 1, 1877:	
Coupon-bonds	53,709,400 00
Registered bonds	465,547,850 00
District of Columbia 3.65 per cent. funded bonds	819,750 00
Coupon and registered bonds in hands of European agent	24,162,950 00
Add difference on account of issuing a $1,000 Pacific Railroad bond for fractional issue of $512	488 00
Total	1,047,190,650 00

The large amount of bonds turned over for destruction was composed principally of the surplus remaining on hand upon the extinction of the 5-20 loans by redemption.

Statement showing the number of cases, number and amount of registered and coupon bonds issued and canceled during the year ended June 30, 1877.

Loans.	Issued.									
	Direct issues.			Exchanges.			Transfers.			Total issue.
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	Amount.
Spanish indemnity							2	4	$7,693 86	$7,693 86
1858							3	5	25,000 00	25,000 00
1861—February 8				10	12	$20,000	268	605	1,779,000 00	1,799,000 00
Oregon war							10	40	18,700 00	18,700 00
1861—July 17				47	106	188,500	1,326	6,096	18,968,200 00	19,156,700 00
1863				12	37	70,450	689	2,545	8,729,050 00	8,799,500 00
1864—10-40s				72	170	202,350	860	4,307	21,442,400 00	21,644,750 00
1865				95	944	3,827,400	214	1,880	7,391,750 00	11,219,150 00
Consols of 1865				445	2,106	9,283,650	829	3,541	13,361,800 00	22,645,450 00
Consols of 1867	1	3	$250	512	1,861	5,424,950	1,088	4,975	12,906,600 00	18,331,800 00
Consols of 1868				123	287	751,500	238	678	1,865,000 00	2,616,500 00
Pacific Railroad loans							361	1,918	9,863,512 00	9,863,512 00
5 per cent. funded, 1881	4	529	1,134,650	476	3,912	11,743,250	1,749	8,152	56,419,700 00	69,297,600 00
3-65 District Columbia				124	742	2,814,000	64	386	1,510,000 00	4,324,000 00
4½ per cent. funded, 1891	1,323	105,366	183,528,450	25	308	1,734,700	2,105	12,211	54,052,350 00	239,315,500 00
Totals	1,328	105,898	184,663,350	1,941	10,485	36,060,750	9,806	47,343	208,340,755 86	429,064,855 86

Statement showing the number of cases, number and amount of registered and coupon bonds issued and canceled, &c.—Continued.

Loans.	Canceled.							
	Redemptions.			Exchanges.		Transfers.		Total canceled.
	No. of cases.	Bonds canceled.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	Amount.
Spanish indemnity						2	$7, 693 86	$7, 693 86
1858	1	2	$2, 000			5	25, 000 00	27, 000 00
1861—February 8				20	$20, 000	540	1, 779, 000 00	1, 799, 000 00
Oregon war						82	18, 700 00	18, 700 00
1861—July 17				254	188, 500	4, 874	18, 968, 200 00	19, 156, 700 00
1862	1, 520	2, 300	706, 300					706, 300 00
1863				80	70, 450	2, 261	8, 729, 050 00	8, 799, 500 00
1864—10-40's				733	202, 350	4, 102	21, 442, 400 00	21, 644, 750 00
1864—June 30	3, 453	6, 983	4, 055, 650					4, 055, 650 00
1865	5, 495	63, 702	71, 971, 450	4, 812	3, 827, 400	1, 917	7, 391, 750 00	83, 190, 600 00
Consols of 1865	2	2	6, 000	22, 139	9, 283, 650	5, 320	13, 361, 800 00	22, 651, 450 00
Consols of 1867	1	1	1, 000	14, 830	5, 424, 950	4, 889	12, 906, 600 00	18, 332, 550 00
Consols of 1868				1, 741	751, 500	614	1, 865, 000 00	2, 616, 500 00
Pacific Railroad loans						1, 747	9, 863, 512 00	9, 863, 512 00
5 per cent. funded, 1881	1	120	9, 553, 800	10, 352	11, 743, 250	7, 112	56, 419, 700 00	77, 716, 750 00
3-65 District Columbia				7, 194	2, 814, 000	382	1, 510, 000 00	4, 324, 000 00
4½ per cent. funded, 1891				2, 423	1, 134, 700	10, 133	54, 052, 350 00	55, 787, 050 00
1864—6 per cent. 5-20s	2	2	6, 000					6, 000 00
Total	10, 475	73, 112	86, 302, 200	64, 578	36, 060, 750	43, 980	208, 340, 755 86	330, 703, 705 86

NOTE AND COUPON DIVISION.

At the close of the fiscal year the clerical force of this division consisted of 37 clerks, 9 males and 28 females, (7 of whom were on the temporary roll,) and 2 messengers.

The whole number of clerks employed during the year was 51; 12 males and 39 females.

The average number of clerks per month was 40; 10 males and 30 females.

The following consolidated statement exhibits the character and amount of work performed by this division during the fiscal year ending June 30, 1877:

Statement of redeemed, exchanged, and transferred United States bonds, with coupons attached, the same having been examined, registered, scheduled, and delivered to Destruction Committee.

Authorizing act.	Number of bonds.	Total amount.	Coupons attached.
February 25, 1862	245, 069	$131, 599, 700	3, 468, 150
June 30, 1864	17, 633	12, 380, 600	335, 641
March 3, 1865	34, 222	7, 881, 900	907, 753
Total	296, 924	151, 862, 200	4, 711, 544

Statement of Treasury-notes, interest coin-checks, and certificates counted, assorted, arranged, registered, and examined.

Notes, interest coin-checks, and certificates.	Authorizing act.	Number of pieces.	Total amount.
One and two years 5-per-cents	Mar 3, 1863	318	$9, 020 00
Three-years 6-per-cents	Mar. 3, 1863 June 30, 1864	1, 340	31, 000 00
Three-years $7\frac{3}{10}$-per-cents	June 30, 1864 Mar. 3, 1865	174	19, 950 00
	July 17, 1861	4	200 00
Coin-certificates	Mar. 3, 1863	24, 559	38, 242, 700 00
Interest coin-checks, (1881s)	July 14, 1870 Jan. 20, 1871	15, 901	11, 001, 786 68
Interest coin-checks, (1891s)	Jan. 20, 1871	573	261, 818 28
Interest-checks, (District of Columbia funded loan)	June 20, 1874	222	112, 858 00
Currency certificates of deposit	June 8, 1872	5, 908	46, 950, 000 00
Total	.....	48, 999	96, 629, 332 96

Of coupons detached from notes and bonds there were counted, assorted, and arranged numerically, 3,706,726; registered, 3,396,279; examined and compared, 3,389,710.

NOTE AND FRACTIONAL CURRENCY DIVISION.

Statement showing the number of notes and amount of United States notes and fractional currency examined, counted, canceled, and destroyed for the fiscal year ending June 30, 1877.

	Number of notes.	Amount.
United States notes, new issue	586, 580	$5, 298, 668 00
United States notes, series of 1875	8, 575, 816	48, 598, 428 00
United States notes, series of 1874	8, 201, 411	14, 572, 779 00
United States notes, series of 1875	4, 886, 979	11, 109, 124 00
United States demand-notes	331	2, 715 00
Fractional currency, first issue	4, 736	966 85
Fractional currency, second issue	4, 002	402 00
Fractional currency, third issue	133, 007	33, 387 37
Fractional currency, fourth issue	6, 261, 191	1, 008, 165 10
Fractional currency, fourth issue, second series	538, 852	269, 426 00
Fractional currency, fourth issue, third series	2, 635, 509	1, 317, 754 50
Fractional currency, fifth issue	55, 770, 638	11, 441, 396 35
Total	87, 599, 052	93, 653, 212 17

TONNAGE DIVISION.

The total tonnage of the country exhibits a decrease of 36,858 tons, the registered tonnage having increased 18,372 tons, the licensed tonnage (under 20 tons) 1,707 tons, while the enrolled tonnage has decreased 56,937 tons.

The actual decrease is believed to be about 13,563 tons, this amount being the excess of the losses over the gains during the year.

The aggregate has been reduced by corrections of the balances reported outstanding and by dropping canal-boat tonnage exempt under the act of Congress approved April 18, 1874, gaining on account of the former 14,127 tons, and losing on the latter 36,314 tons.

Below are given the totals for the last two years:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	3,009	1,592,821	2,988	1,611,193
Enrolled and licensed	22,925	2,686,637	22,398	2,631,407
Total	25,934	4,279,458	25,386	4,242,600

The comparison of the different classes of vessels is as follows:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	18,257	2,608,691	18,081	,580,389
Steam-vessels	4,320	1,172,372	4,395	.,171,196
Canal-boats	1,581	117,708	996	81,395
Barges	1,776	380,687	1,914	409,620
Total	25,934	4,279,458	25,386	4,242,600

It will be seen from the foregoing that the barge-tonnage has increased 28,933 tons, while the sailing-tonnage has decreased 28,302 tons, the steam-tonnage 1,176 tons, and the canal-boat tonnage 36,313 tons.

The proportion of the sailing-tonnage registered is 55 per centum; of the steam-tonnage, 16 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two fiscal years:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	698	118,672	581	106,331
Steam-vessels	338	69,252	265	47,514
Canal-boats	28	3,111	29	3,022
Barges	48	12,551	154	19,725
Total	1,112	203,586	1,029	176,592

From the foregoing it appears that the amount built during the past year was less by 26,994 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:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts	736	147,003	620	120,278
Pacific coast	102	16,823	88	12,718
Northern lakes	140	16,124	89	8,903
Western rivers	134	23,636	232	34,693
Total	1,112	203,586	1,029	176,592

The following table exhibits the iron tonnage built in the country since 1868:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
Sailing-vessels	.....	1,039	679	2,067	.....	.....	.....	.....	.....	.....
Steam-vessels	2,801	3,545	7,602	13,412	12,766	26,548	33,097	21,632	21,346	5,927
Total	2,801	4,584	8,281	15,479	12,766	26,548	33,097	21,632	21,346	5,927

Tables showing the amount of iron tonnage outstanding will be found in the appendix to the Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel fisheries, (corrected for 1876)	2,311	87,802	2,288	91,085
Whale fisheries	171	39,165	179	40,594

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	36,413	40.
New Hampshire	1,251	1.4
Massachusetts	40,700	44.7
Rhode Island	1,888	2.1
Connecticut	4,316	4.7
New York	4,620	5.
Pennsylvania	5	0.
California	1,892	2.1
Total	91,085	100.

This shows an increase of about 4 per cent. during the year.

The tonnage employed in the whale fisheries is given below:

Customs-districts.		1876.		1877.	
		Vessels.	Tons.	Vessels.	Tons.
Barnstable, Mass		21	2,036	21	2,036
Edgartown, Mass		2	333	3	634
New Bedford, Mass		132	34,615	140	36,121
New London, Conn.	Sail	13	1,943	12	1,564
	Steam	1	106	1	106
San Francisco, Cal		2	132	2	132
Total		171	39,165	179	40,593

Of the above, nearly 89 per cent. belongs at New Bedford.

Fuller tables showing the various classes of tonnage will 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 ending June 30, 1877:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was	23,832	
In the preceding year	24,836	
Decrease		1,004
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	10,829	
In the preceding year	11,428	
Decrease		599
The number of warrants registered for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments was	13,453	
In the preceding year	10,950	
Increase		2,503
The number of drafts registered was	35,878	
In the preceding year	34,628	
Increase		1,250
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	5,188	
In the preceding year	5,138	
Increase		50
The number of certificates furnished for settlement of accounts was	13,185	
In the preceding year	12,304	
Increase		881
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land Office was	22,838	
In the preceding year, (as corrected)	24,199	
Decrease		1,361

In conclusion, I take pleasure in bearing testimony to the ability and efficiency of those associated with me in conducting the business of the office.

The clerks and other employés have, by their good conduct and efficiency, merited commendation.

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 amount of money expended and 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.

I remain, with great respect, your obedient servant,

JOHN ALLISON, *Register.*

Hon. JOHN SHERMAN,

Secretary of the Treasury.

APPENDIX.

General account of the receipts and expenditures of the United States for the fiscal year ending June 30, 1877.

TO RECEIPTS.

From customs.

I. Washburn, jr., collector, Portland, Me	$214,612 33
Lot M. Morrill, collector, Portland, Me	88,083 06
A. Vandine, collector, Aroostook, Me	5,857 92
J. D. Hopkins, collector, Frenchman's Bay, Me	8 85
E. T. Fox, collector, Bangor, Me	6,100 66
E. S. J. Nealley, collector, Bath, Me	16,926 92
J. A. Hall, collector, Waldoborough, Me	739 56
W. C. Marshall, collector, Belfast, Me	7,758 19
N. B. Nutt, collector, Passamaquoddy, Me	38,427 91
W. H. Sargent, collector, Castine, Me	416 49
O. McFadden, collector, Wiscasset, Me	2,537 57
J. W. Sargent, collector, Kennebunk, Me	1,240 92
George Leavitt, collector, Machias, Me	475 49
A. F. Howard, collector, Portsmouth, N. H	17,499 51
William Wells, collector, Vermont, Vt	499,190 00
W. A. Simmons, collector, Boston, Mass	12,815,683 60
F. B. Goss, collector, Barnstable, Mass	2,166 91
C. F. Swift, late collector, Barnstable, Mass	410 50
F. J. Babson, collector, Gloucester, Mass	6,313 54
Simon Dodge, collector, Marblehead, Mass	1,073 29
J. A. P. Allen, collector, New Bedford, Mass	7,751 60
W. H. Huse, collector, Newburyport, Mass	89,318 05
Thomas Loring, collector, Plymouth, Mass	16,934 80
C. B. Marchant, collector, Edgartown, Mass	1,694 02
C. H. Odell, collector, Salem, Mass	8,259 88
J. Brady, jr., collector, Fall River, Mass	5,293 41
James Shaw, collector, Providence, R. I	155,720 94
S. W. Macy, collector, Newport, R. I	127 71
A. Putnam, collecter, Middletown, Conn	7,613 56
G. T. Marshall, collector, New London, Conn	32,809 69
C. Northrop, collector, New Haven, Conn	366,339 58
J. S. Hanover, collector, Fairfield, Conn	1,331 94
George Hubbard, collector, Stonington, Conn	371 18
J. A. Tibbits, collector, New London, Conn	23,726 40
C. A. Arthur, collector, New York, N. Y	91,056,961 97
J. C. Whitney, collector, Albany, N. Y	102,151 92
D. K. Cartter, collector, Genesee, N. Y	63,025 59
E. Root, collector, Oswego, N. Y	442,819 61
S. Moffit, collector, Champlain, N. Y	147,758 52
R. W. Daniels, collector, Buffalo, N. Y	230,655 79
John Tyler, collector, Buffalo, N. Y	63,323 48
P. P. Kidder, collector, Dunkirk, N. Y	216 15
T. E. Ellsworth, collector, Niagara, N. Y	223,150 98
S. Cooper, collector, Cape Vincent, N. Y	20,894 03
S. P. Remington, collector, Oswegatchie, N. Y	88,168 51
C. H. Houghton, collector, Perth Amboy, N. J	79 80
W. A Baldwin, collector, Newark, N. J	1,708 45
J. R. Willard, collector, Erie, Pa	35,520 91
Thomas Steel, collector, Pittsburgh, Pa	28,420 84
J. S Rutan, collector, Pittsburgh, Pa	31,741 08
A. P. Tutton, collector, Philadelphia, Pa	6,501,927 76
L. Thompson, collector, Delaware, Del	7,042 05
W. D. Nolan, late collector, Delaware, Del	1,919 80
W. Booth, collector, Baltimore, Md	466,571 75
Edwin Wilkins, collector, Baltimore, Md	3,153,590 85
J. G. Taylor, collector, Annapolis, Md	2,409 90
C. S English, collector, Georgetown, D. C	4,444 10
J. S. Braxton, collector, Norfolk, Va	10,513 85
L. Lee, jr., collector, Norfolk, Va	14,663 72
James B. Mitchell, collector, Yorktown, Va	281 70
C. S. Mills, collector, Richmond, Va	20,386 73
George Toy, collector, Cherrystone, Va	166 00
William F. Prescott, late collector, Yorktown, Va	32 80
B. S. Burch, collector, Petersburg, Va	510 78
D. Turner, collector, Alexandria, Va	154 35
Carried forward	117,164,629 15

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$117,164,029 15	
A. A. Warfield, collector, Alexandria, Va	499 50	
W. R. Holliday, collector, Wheeling, W. Va	3,015 74	
James Gilchrist, collector, Wheeling, W. Va	451 00	
T. A. Henry, collector, Pamlico, N. C	3,010 99	
J. C. Abbott, collector, Wilmington, N. C	54,082 48	
C. G. Manning, collector, Albemarle, N. C	280 04	
D. Rumley, late collector, Wilmington, N. C	2,392 08	
H. G. Worthington, collector, Charleston, S. C	71,272 23	
George Gage, collector, Beaufort, S. C	20,112 88	
H. F. Heriot, collector, Georgetown, S. C	105 67	
P. H. Raiford, collector, Saint Mary's, Ga	1,148 42	
James Atkins, collector, Savannah, Ga	57,883 70	
Charles Lee, collector, Augusta, Ga	451 41	
James Shepherd, collector, Saint Mary's, Ga	1,945 49	
J. T. Collins, collector, Brunswick, Ga	16,646 69	
J. C. Goodloe, collector, Mobile, Ala	44,106 61	
F. Heiderhoff, collector, Pearl River, Miss	790 20	
I. N. Osborne, collector, Pearl River, Miss	2,977 06	
W. B. Chandler, collector, Pearl River, Miss	442 80	
H. F. Hurst, collector, Pearl River, Miss	3,112 03	
J. R. Scott, collector, Saint John's, Fla	545 21	
F. N. Wicker, collector, Key West, Fla	254,630 52	
H. Potter, collector, Pensacola, Fla	47,034 04	
F. C. Humphreys, collector, Pensacola, Fla	5,546 15	
F. E. Grossman, collector, Fernandina, Fla	4,810 74	
A. J. Murat, collector, Apalachicola, Fla	85 80	
J. M. Currie, collector, Saint Mark's, Fla	181 85	
A. J. Goss, collector, Saint Augustine, Fla	23 81	
J. E. King, collector, New Orleans, La	155,791 89	
J. F. Casey, collector, New Orleans, La	1,498,265 70	
E. W. Holbrook, collector, Teche, La	567 45	
B. G. Shields, collector, Galveston, Tex	109,859 31	
R. Paschal, collector, Corpus Christi, Tex	33,373 90	
C. R. Prouty, collector, Saluria, Tex	7,982 17	
J. L. Haynes, collector, Brazos Santiago, Tex	22,293 31	
C. Caldwell, collector, Paso del Norte, Tex	10,300 74	
S. C. Slade, collector, Paso del Norte, Tex. and N. M	3,600 00	
Adam Woolf, collector, Nashville, Tenn	2,162 07	
T. P. Shackleford, collector, Louisville, Ky	6,797 79	
W. J. Smith, collector, Memphis, Tenn	33,352 10	
J. P. Luse, collector, Louisville, Ky	46,135 74	
R. H. Stephenson, collector, Cincinnati, Ohio	246,161 29	
J. G. Pool, collector, Sandusky, Ohio	754 24	
J. M. Fuller, collector, Miami, Ohio	24,022 89	
P. G. Watmough, collector, Cuyahoga, Ohio	80,081 89	
G. W. Howe, collector, Cuyahoga, Ohio	15,688 83	
D. V. Bell, collector, Detroit, Mich	221,125 46	
J. H. Chandler, collector, Superior, Mich	2,445 71	
J. P. Sanborn, collector, Huron, Mich	151,166 36	
H. C. Akeley, collector, Mich, Mich	1,300 65	
J. R. Jones, collector, Chicago, Ill	1,372,798 73	
Daniel Wann, collector, Galena, Ill	7 99	
P. Hornbrook, collector, Evansville, Ind	746 42	
J. Anthony, late collector, New Albany, Ind	1,436 37	
J. F. Long, collector, Saint Louis, Mo	1,398,110 77	
R. J. Howard, late collector, Saint Louis, Mo	521 45	
G. C. Stevens, late collector, Milwaukee, Wis	1,541 93	
John Nazro, collector, Milwaukee, Wis	52,520 60	
J. H. Moulton, collector, La Crosse, Wis	539 60	
J. C. Abercrombie, collector, Burlington, Iowa	230 40	
D. E. Lyon, collector, Dubuque, Iowa	303 25	
H. Selby, collector, Duluth, Minn	41 06	
N. Smith, collector, Duluth, Minn	1,593 99	
J. Frankenfield, collector, Minnesota, Minn	8,956 65	
W. W. Copeland, collector, Omaha, Nebr	900 05	
T. A. Cummings, collector, Montana	5,696 62	
M. D. Hare, collector, Oregon	24,039 32	
Samuel Hannah, collector, Willamette, Oreg	54,492 55	
John Kelley, collector, Willamette, Oreg	74,139 19	
H. A. Webster, collector, Puget Sound, W. T	17,046 32	
T. B. Shannon, collector, San Francisco, Cal	7,489,997 92	
W. W. Bowers, collector, San Diego, Cal	13,826 93	
William J. McCormick, late collector, San Diego, Cal	2,160 64	
George A. Eades, late collector, Alaska	54	
		$130,956,493 07

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue	6,014,042 03	
United States Treasurer	166 72	
Carried forward	6,014,208 75	130,956,493 07

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$56,014,208 75	$130,956,493 07
L. H. Mayer, collector 1st district, Alabama	45,598 05	
P. D. Baker, late collector 2d district, Alabama	21,792 65	
D. B. Booth, collector 2d district, Alabama	31,788 46	
Francis Widmer, late collector 2d district, Alabama	2,000 00	
E. Latham, collector 3d district, Alabama	11,335 85	
H. M. Cooper, collector 3d district, Arkansas	84,699 31	
Thomas Cordis, collector, Arizona	14,809 20	
John Sedgwick, collector 1st district, California	1,625,494 77	
William Higby, collector 1st district, California	809,208 27	
A. L. Frost, collector 4th district, California	311,426 63	
J. C. Wilson, collector, Colorado	75,721 38	
W. H. Parker, late collector, Colorado	55 20	
James Selden, collector 1st district, Connecticut	331,704 22	
D. F. Hollister, collector 2d district, Connecticut	324,422 22	
T. L. Tullock, collector, District of Columbia	26,017 94	
W. K. Hollenback, collector, Dakota	22,252 19	
J. S. Prettyman, late collector, Delaware	98,580 77	
James McIntire, collector, Delaware	371,719 27	
A. A. Knight, collector, Florida	168,784 73	
M. A. Williams, late collector 1st district, Florida	96 00	
L. McLaws, collector 1st district, Georgia	6,589 43	
Andrew Clark, collector 2d district, Georgia	123,478 31	
J. S. Fannin, collector 3d district, Georgia	108,599 11	
J. L. Comley, collector 4th district, Georgia	38,711 93	
J. D. Harvey, collector 1st district, Illinois	8,448,186 99	
W. B. Allen, collector 2d district, Illinois	215,692 86	
A. Nase, collector 3d district, Illinois	1,052,422 99	
John Tillson, collector 4th district, Illinois	1,382,711 75	
H. Knowles, collector 5th district, Illinois	7,610,367 75	
J. W. Hill, collector 7th district, Illinois	79,442 27	
J. Merriam, collector 8th district, Illinois	2,647,479 04	
James Fishback, collector 10th district, Illinois	112,398 74	
J. C. Willis, collector 13th district, Illinois	347,814 49	
D. G. Hay, late collector 13th district, Illinois	71 36	
Austin Savage, collector, Idaho	16,317 81	
J. C. Veatch, collector 1st district, Indiana	176,900 13	
H. Woodbury, collector 2d district, Indiana	98,030 42	
W. Cumback, collector 4th district, Indiana	3,340,538 06	
F. Boggs, collector 6th district, Indiana	523,150 46	
Frank White, collector 7th district, Indiana	1,671,776 33	
George Moon, collector 10th district, Indiana	141,895 65	
J. F. Wildman, collector 11th district, Indiana	78,487 53	
F. Springer, collector 1st district, Iowa	55,487 49	
S. S. Farwell, collector 2d district, Iowa	177,802 43	
M. M. Trumbull, collector 3d district, Iowa	279,856 19	
John Connell, collector 4th district, Iowa	202,161 73	
L. P. Sherman, collector 5th district, Iowa	88,433 17	
W. W. Nixon, collector 6th district, Iowa	14,458 27	
A. M. Blair, collector, Kansas	78,626 69	
G. T. Anthony, collector, Kansas	66,573 36	
J. D. Kelley, late collector 1st district, Kentucky	4,725 26	
J. H. Reno, collector 2d district, Kentucky	132,198 17	
O. P. Johnson, collector 2d district, Kentucky	684,113 95	
E. L. Mottley, collector 3d district, Kentucky	15,448 29	
Thomas E. Burns, late collector 4th district, Kentucky	231 20	
J. F. Buckner, collector 5th district, Kentucky	4,033,385 61	
W. S. Holden, collector 6th district, Kentucky	2,956,232 39	
A. H. Bowman, collector 7th district, Kentucky	984,215 67	
A. M. Swope, collector 7th district, Kentucky	420,917 61	
W. J. Landram, collector 8th district, Kentucky	190,200 69	
J. E. Blaine, collector 9th district, Kentucky	118,512 52	
John Cockren, collector 1st district, Louisiana	576,917 23	
C. E. Lehman, acting collector 2d district, Louisiana	1,466 97	
John S. Chapman, collector 2d district, Louisiana	2,000 00	
O. A. Rice, late collector 2d district, Louisiana	35,897 35	
M. J. Grady, collector 3d district, Louisiana	15,666 00	
J. F. Rollins, collector 1st district, Maine	53,327 68	
C. J. Talbert, collector 2d district, Maine	6,083 66	
H. Ruggles, collector 4th district, Maine	19,836 07	
James McIntire, collector 1st district, Maryland	137,447 22	
R. M. Proud, collector 3d district, Maryland	2,461,511 06	
D. C. Bruce, collector 4th district, Maryland	111,847 46	
G. W. Sands, late collector 5th district, Maryland	5,132 15	
C. B. H. Fessenden, collector 1st district, Massachusetts	5,321 89	
C. W. Slack, collector 3d district, Massachusetts	1,353,192 59	
C. C. Dame, collector 5th district, Massachusetts	977,563 80	
Adin Thayer, collector 8th district, Massachusetts	15,980 91	
E. R. Tinker, collector 10th district, Massachusetts	316,714 45	
L. S. Trowbridge, collector 1st district, Michigan	1,311,894 72	
Carried forward	56,512,159 17	130,956,493 07

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$56, 512, 159 17	$130, 956, 493 07
L. T. Hull, collector 2d district, Michigan	16, 128 90	
H. B. Rowlson, collector 3d district, Michigan	267, 250 74	
S. S. Bailey, collector 4th district, Michigan	95, 223 32	
C. P. Drake, collector 5th district, Michigan	20, 326 24	
C. V. De Land, collector 6th district, Michigan	121, 178 28	
A. C. Smith, collector 1st district, Minnesota	84, 510 40	
Daniel Cameron, collector 1st district, Minnesota	3, 539 40	
William Bickel, collector 2d district, Minnesota	154, 684 63	
I. H. Sturgeon, collector 1st district, Missouri	3, 746, 597 46	
A. B. Carroll, collector 2d district, Missouri	53, 295 98	
L. Murdock, late collector 2d district, Missouri	1, 033 84	
C. P. Heywood, collector 3d district, Missouri	31, 271 37	
A. C. Stewart, collector 4th district, Missouri	288, 208 57	
D. H. Budlong, collector 5th district, Missouri	116, 614 36	
R. T. Van Horn, collector 6th district, Missouri	210, 296 42	
Thomas P. Fuller, collector, Montana	20, 729 58	
M. Shaughnessy, collector 1st district, Mississippi	43, 273 40	
A. P. Shattuck, late collector 2d district, Mississippi	4, 886 11	
R. C. Powers, collector 2d district, Mississippi	29, 214 74	
J. T. Smith, collector 2d district, Mississippi	9 72	
W. W. Willis, late collector 3d district, Mississippi	437 19	
Benjamin H. Sheppard, late collector 3d district, Mississippi	7, 297 65	
H. A. Newman, collector, Nebraska	602, 342 34	
Fred. C. Lord, collector, Nevada	58, 706 81	
George A. King, late collector, Nevada	3 75	
A. H. Young, collector 1st district, New Hampshire	231, 310 06	
W. P. Tatem, collector 1st district, New Jersey	275, 913 45	
C. Barcalow, collector 3d district, New Jersey	328, 901 48	
R. B. Hathorn, collector 5th district, New Jersey	4, 381, 904 15	
G. A. Smith, collector, New Mexico	16, 710 76	
James Freeland, collector 1st district, New York	3, 355, 429 02	
Max Weber, collector 2d district, New York	1, 262, 403 84	
J. Archbold, collector 3d district, New York	2, 216, 433 64	
C. R. Coster, collector 4th district, New York	1, 567, 463 73	
M. D. Stivers, collector 11th district, New York	181, 720 16	
E. T. Wood, late collector 3d district, New York	57 20	
John McHarg, late collector 5th district, New York	472 01	
Alex. Spaulding, collector 8th district, New York	986 52	
J. M. Johnson, collector 12th district, New York	466, 172 19	
J. P. Curtis, late collector 13th district, New York	4, 396 93	
R. P. Lathrop, collector 14th district, New York	591, 488 69	
J. T. Masters, collector 15th district, New York	229, 805 43	
J. R. Stebbins, collector 20th district, New York	17, 502 32	
J. C. P. Kincaid, collector 21st district, New York	335, 467 30	
James B. Strong, collector 24th district, New York	645, 650 50	
Benjamin De Voe, collector 26th district, New York	216, 616 50	
W. W. Henderson, late collector 27th district, New York	39, 166 61	
F. S. Rew, late collector 28th district, New York	54, 316 11	
J. D. Decker, collector 28th district, New York	637, 835 92	
F. Buell, collector 30th district, New York	1, 032, 543 38	
M. B. Blake, collector 32d district, New York	1, 602, 398 50	
Thomas Bowers, collector 2d district, North Carolina	110, 275 57	
I. J. Young, collector 4th district, North Carolina	838, 733 88	
C. S. Winstead, collector 5th district, North Carolina	568, 073 11	
P. Rollins, collector 7th district, North Carolina	21, 090 64	
J. J. Mott, collector 6th district, North Carolina	238, 653 48	
L. Weitzel, collector 1st district, Ohio	10, 155, 663 16	
R. Williams, jr., collector 3d district, Ohio	1, 023, 611 75	
W. W. Wilson, collector 4th district, Ohio	480, 783 15	
C. B. Wilson, late collector 5th district, Ohio	28 08	
David Sanders, collector 6th district, Ohio	2, 533 81	
J. Pursell, collector 6th district, Ohio	485, 744 42	
C. C. Walcutt, collector 7th district, Ohio	324, 848 69	
J. R Swigert, collector 10th district, Ohio	1, 061, 784 58	
B. F. Coates, collector 11th district, Ohio	875, 910 30	
S. H. Hurst, late collector 12th district, Ohio	92 58	
Fred. Van Derveer, collector 3d district, Ohio	981 18	
R. C. Kirk, collector 13th district, Ohio	38, 312 06	
C. B. Pettingill, collector 18th district, Ohio	861, 105 20	
J. L Kissinger, collector 15th district, Ohio	168, 112 34	
O. N. Dewey, collector, Oregon	53, 192 69	
W. B. Elliott, collector 1st district, Pennsylvania	1, 055, 012 24	
James Ashworth, collector 1st district, Pennsylvania	1, 368, 426 03	
J. T. Vallentine, collector 8th district, Pennsylvania	403, 982 07	
H. E. Muhlenberg, collector 9th district, Pennsylvania	708, 969 56	
Frank Reeder, late collector 11th district, Pennsylvania	26, 459 43	
E. H. Chase, collector 12th district, Pennsylvania	312, 860 19	
C. J. Bruner, collector 14th district, Pennsylvania	148, 720 36	
D. T. Williams, collector 15th district, Pennsylvania	90, 807 27	
Edward Scull, collector 16th district, Pennsylvania	162, 455 77	
Carried forward	103, 769, 510 36	130, 956, 493 07

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$103, 769, 510 36	$130, 956, 493
S. J. Royer, collector 17th district, Pennsylvania	9, 531 35	
J. H. Burrows, collecter 18th district, Pennsylvania	16, 231 08	
C. M. Lynch, collector 19th district, Pennsylvania	89, 729 02	
J. C. Brown, collector 20th district, Pennsylvania	111, 828 17	
D. W. Shryock, collector 21st district, Pennsylvania	70, 152 35	
T. W. Davis, collector 22d district, Pennsylvania	1, 115, 773 80	
J. M. Sullivan, collector 23d district, Pennsylvania	573, 665 45	
E. H. Rhodes, collector 1st district, Rhode Island	233, 164 87	
M. Moses, late collector 1st district, South Carolina	3, 401 43	
E. W. Ferris, late collector 1st district, South Carolina	1, 798 80	
A. J. Ransier, collector 2d district, South Carolina	8, 819 32	
L. C. Carpenter, collector 3d district, South Carolina	93, 986 35	
J. K. Miller, collector 1st district, Tennessee	12, 492 78	
J. A. Cooper, collector 2d district, Tennessee	99, 903 54	
A. G. Sharpe, collector 3d district, Tennessee	11, 943 75	
P. A. Wilkinson, late collector 3d district, Tennessee	1, 583 04	
J. W. C. Bryant, collector 4th district, Tennessee	64, 985 32	
D. B. Cliffe, collector 5th district, Tennessee	608, 955 26	
R. F. Patterson, collector 8th district, Tennessee	102, 162 77	
W. H. Sinclair, collector 1st district, Texas	105, 636 14	
M. N. Brewster, collector 3d district, Texas	52, 110 54	
R. F. Campbell, collector 3d district, Texas	19, 678 73	
A. G. Mallory, collector 4th district, Texas	58, 849 52	
O. J. Hollister, collector, Utah	29, 506 26	
C. S. Dana, collector 2d district, Vermont	51, 407 03	
E. K. Snead, late collector 1st district, Virginia	1, 146 65	
G. S. Richards, collector 2d district, Virginia	1, 117, 694 85	
J. D. Brady, collector 2d district, Virginia	38, 841 62	
O. H. Russell, collector 3d district, Virginia	949, 748 72	
E. E. White, collector 3d district, Virginia	2, 329, 234 42	
W. L. Fernald, collector 4th district, Virginia	1, 313, 799 65	
W. H. Stowell, late collector 4th district, Virginia	11 00	
J. H. Rives, collector 5th district, Virginia	1, 938, 744 22	
E. B. Pendleton, collector 5th district, Virginia	5, 500 00	
B. B. Botts, collector 6th district, Virginia	221, 866 57	
S. R. Sterling, collector 6th district, Virginia	118 70	
E. E. White, collector 7th district, Virginia	11, 677 92	
J. G. Kegley, collector 8th district, Virginia	15, 937 68	
George W. Brown, collector 2d district, West Virginia	174, 181 29	
J. H. Duval, collector 1st district, West Virginia	279, 752 71	
J. S. Witcher, collector 3d district, West Virginia	6, 515 53	
J. M. Bean, collector 1st district, Wisconsin	2, 460, 677 71	
Henry Harnden, collector 2d district, Wisconsin	138, 439 03	
A. K. Osborne, collector 3d district, Wisconsin	181, 843 29	
H. E. Kelley, collector 6th district, Wisconsin	89, 202 83	
E. P. Snow, collector, Wyoming Territory	16, 125 61	
J. R. Hayden, collector, Washington Territory	21, 373 46	
E. Giddings, late collector, Washington Territory	1, 167 34	
		118, 630, 407 83
From sales of public lands.		
James McLean, receiver of public moneys, Chillicothe, O	137 64	
G. M. Ballard, receiver of public moneys, Indianapolis, Ind	284 82	
G. N. Black, receiver of public moneys, Springfield, Ill	75 17	
R. L. Warren, late receiver of public moneys, East Saginaw, Mich	20, 603 40	
T. J. Burton, receiver of public moneys, East Saginaw, Mich	1, 342 92	
P. Hannah, receiver of public moneys, Traverse City, Mich	4, 946 27	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	7, 675 51	
J. L. Jennings, receiver of public moneys, Ionia, Mich	2, 313 50	
J. M. Farland, receiver of public moneys, Detroit, Mich	1, 315 81	
J. M. Bracket, receiver of public moneys, Eau Claire, Wis	6, 008 55	
John Ulrich, receiver of public moneys, La Crosse, Wis	8, 653 99	
N. Thatcher, receiver of public moneys, Menasha, Wis	12, 956 01	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	6, 710 01	
D. L. Quaw, receiver of public moneys, Warsaw, Wis	5, 060 96	
J. H. Wing, receiver of public moneys, Bayfield, Wis	3, 183 00	
J. H. Allen, late receiver of public moneys, Alexandria, Minn	3, 788 96	
W. Adley, receiver of public moneys, Alexandria, Minn	1, 218 09	
J. R. Moulton, receiver of public moneys, Worthington, Minn	6, 961 64	
P. C. Stettin, receiver of public moneys, Detroit, Minn	4, 879 81	
T. H. Presnell, receiver of public moneys, Duluth, Minn	3, 729 11	
W. H. Greenleaf, receiver of public moneys, Benson, Minn	4, 155 41	
A. A. Brown, late receiver of public moneys, New Ulm, Minn	2, 431 41	
C. C. Goodnow, receiver of public moneys, New Ulm, Minn	1, 254 13	
W. H. Kelley, late receiver of public moneys, Redwood Falls, Minn	2, 248 69	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn	1, 384 21	
O. Peterson, receiver of public moneys, Saint Cloud, Minn	4, 305 59	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	2, 041 20	
W. R. Smith, receiver of public moneys, Sioux City, Iowa	597 46	
G. L. Godfrey, late receiver of public moneys, Des Moines, Iowa	1, 000 00	
Carried forward	121, 263 27	249, 586, 900 99

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$121,263 27	$249,586,900 90
W. H. Griffith, receiver of public moneys, Des Moines, Iowa	554 40	
George Ritchey, receiver of public moneys, Booneville, Mo	7,272 78	
L. Davis, receiver of public moneys, Ironton, Mo	1,672 37	
J. Dumars, receiver of public moneys, Springfield, Mo	1,350 62	
A. S. Prather, receiver of public moneys, Harrison, Ark	376 55	
A. A. Tufts, receiver of public moneys, Camden, Ark	800 00	
M. M. Freed, receiver of public moneys, Dardanelle, Ark	419 05	
A. Hodges, receiver of public moneys, Little Rock, Ark	500 00	
S. F. Halliday, late receiver of public moneys, Gainesville, Fla	8,022 78	
John Varnum, receiver of public moneys, Gainesville, Fla	3,400 00	
P. Finley, receiver of public moneys, Montgomery, Ala	288 52	
P. J. Kaufman, receiver of public moneys, Huntsville, Ala	1,038 32	
J. A. Somerville, receiver of public moneys, Mobile, Ala	105 40	
A. E. Lemee, receiver of public moneys, Natchitoches, La	736 97	
J. Neville, receiver of public moneys, New Orleans, La	2,128 55	
R. J. Alcorn, receiver of public moneys, Jackson, Miss	264 44	
Eli Gilbert, receiver of public moneys, Larned, Kans	12,747 33	
E. J. Jenkins, receiver of public moneys, Concordia, Kans	4,778 73	
A. J. Vickers, receiver of public moneys, Hays City, Kans	7,073 32	
J. M. Hodge, receiver of public moneys, Kirwin, Kans	6,571 45	
D. R. Wagstaff, receiver of public moneys, Salina, Kans	18,405 46	
C. B. Lines, receiver of public moneys, Topeka, Kans	11,572 43	
J. C. Redfield, late receiver of public moneys, Wichita, Kans	6,167 10	
J. L. Dyer, receiver of public moneys, Wichita, Kans	4,176 85	
W. A. Shannon, late receiver of public moneys, Wichita, Kans	93 23	
M. W. Reynolds, late receiver of public moneys, Humboldt, Kans	271 28	
H. M. Waters, receiver of public moneys, Independence, Kans	476 91	
G. P. Tucker, receiver of public moneys, Lincoln, Nebr	872 75	
James Fox, late receiver of public moneys, Grand Island, Nebr	4,266 02	
J. Turner, receiver of public moneys, Grand Island, Nebr	625 78	
E. Worthing, late receiver of public moneys, Bloomington, Nebr	2,267 43	
G. W. Dorsey, receiver of public moneys, Bloomington, Nebr	1,868 21	
J. S. McClarey, receiver of public moneys, Norfolk, Nebr	855 39	
W. F. Wright, receiver of public moneys, North Platte, Nebr	2,522 13	
James Stott, receiver of public moneys, Niobrara, Nebr	1,232 66	
R. B. Harrington, receiver of public moneys, Beatrice, Nebr	1,271 16	
T. M. Pugh, receiver of public moneys, Fargo, Dak	7,946 32	
J. M. Washburn, receiver of public moneys, Sioux Falls, Dak	17,108 47	
L. S. Bayless, receiver of public moneys, Yankton, Dak	8,359 43	
L. D. F. Poore, receiver of public moneys, Springfield, Dak	4,886 43	
E. M. Brown, receiver of public moneys, Bismarck, Dak	2,773 05	
F. P. Sterling, late receiver of public moneys, Helena, Mont	3,678 52	
H. M. Keyser, receiver of public moneys, Helena, Mont	2,473 20	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	2,768 96	
E. W. Henderson, receiver of public moneys, Central City, Colo	4,973 57	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	14,525 64	
W. K. Burchinell, receiver of public moneys, Fair Play, Colo	8,056 41	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	9,539 85	
S. T. Thompson, receiver of public moneys, Denver, Colo	10,243 98	
S. Cooper, receiver of public moneys, Humboldt, Cal	78,567 63	
Thomas May, receiver of public moneys, Independence, Cal	7,714 78	
J. W. Haverstick, receiver of public moneys, Los Angelos, Cal	27,447 13	
L. T. Crane, receiver of public moneys, Marysville, Cal	106,914 85	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	27,674 50	
Charles McDonald, receiver of public moneys, Shasta, Cal	18,326 06	
Otis Perrin, receiver of public moneys, Stockton, Cal	45,918 32	
A. Miller, receiver of public moneys, Susanville, Cal	31,125 64	
M. C. Andross, receiver of public moneys, Visalia, Cal	69,778 44	
H. Fellows, receiver of public moneys, Sacramento, Cal	53,638 72	
V. M. C. Silva, late receiver of public moneys, Salt Lake City, Utah	7,912 33	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah	22,899 47	
J. W. Barnes, receiver of public moneys, Beaver City, Utah	1,876 89	
M. Barela, receiver of public moneys, Mesilla, N. M	1,497 27	
M. L. Stiles, receiver of public moneys, Florence, Ariz	8,032 00	
George Lount, receiver of public moneys, Prescott, Ariz	4,887 64	
J. C. Whipple, receiver of public moneys, Cheyenne, Wyo	6,602 50	
W. C. Painter, receiver of public moneys, Walla Walla, Wash	22,695 26	
S. W. Brown, receiver of public moneys, Vancouver, Wash	1,922 77	
R. G. Stuart, receiver of public moneys, Olympia, Wash	28,493 33	
C. N. Thornberg, receiver of public moneys, Dallas, Oreg	3,398 39	
D. Chaplin, receiver of public moneys, Le Grand, Oreg	6,942 53	
George Conn, receiver of public moneys, Linkville, Oreg	2,596 48	
T. R. Harrison, receiver of public moneys, Oregon City, Oreg	6,050 71	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	10,790 52	
S. C. Wright, receiver of public moneys, Carson City, Nev	10,936 92	
W. M. Stafford, receiver of public moneys, Elko, Nev	1,689 07	
J. J. Works, receiver of public moneys, Eureka, Nev	7,217 25	
J. W. Wright, receiver of public moneys Pioche, Nev	20 00	
James Stout, receiver of public moneys, Boise City, Idaho	13,681 91	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	3,360 90	
		976,253 65
Carried forward		250,563,154 88

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward		$250,563,154 58
From consular fees.		
L. T. Adams, consul, Malta	$311 79	
D. Atwater, consul, Tahiti	503 97	
C. M. Allen, consul, Bermuda	1,679 43	
J. J. Andrews, consul, San Juan del Norte	142 39	
T. Adamson, jr., consul, Melbourne	1,997 23	
A. Badeau, consul-general, London	19,869 04	
R. Broadbent, vice-consul, Port Said	21 00	
A. Bushnell, vice-consul, Gaboon	44 96	
R. Beardsley, late consul-general, Cairo	59 50	
E. P. Beauchamp, consul, Aix-la-Chapelle	482 50	
J. D. Buckalew, late consul, Stettin	83 00	
J. A. Bridgeland, consul, Havre	7,736 30	
E. L. Baker, consul, Buenos Ayres	3,710 23	
F. Borcherdt, consul, Leghorn	1,985 44	
D. H. Bailey, consul, Hong-Kong	11,100 38	
R. N. Brooke, consul, La Rochelle	147 00	
S. H. M. Byers, consul, Zurich	2,941 67	
B. H. Burrows, consul, Dublin	2,043 39	
C. Bartlett, consul, St. Pierre	1,526 69	
C. E. Ballard, late consul, Zanzibar	55 77	
F. D. Bush, vice-consul, Hankow	205 88	
S. P. Bayley, consul, Palermo	907 23	
W. L. M. Burger, late consul, Algiers	65 60	
N. D. Comanos, consul-general, Cairo	74 50	
T. Canisius, consul, Bristol	1,345 15	
J. C. S. Colby, consul, Chin-Kiang	792 16	
William Crosby, consul, Talcahuano	576 35	
P. Clayton, consul, Callao	1,478 42	
M. Chance, consul, Nassau	943 23	
L. E. Cropsey, consul, Chemnitz	1,869 42	
N. Crane, consul, Manchester	5,621 92	
R. S. Chilton, consul, Clifton	898 00	
E. Conroy, consul, San Juan, P. R	593 65	
H. N. Congar, consul, Prague	1,418 01	
S. Cloutman, late consul, Zanzibar	35 00	
C. F. Cooper, consul, Glasgow	2,192 57	
J. S. Crosby, consul, Florence	510 05	
J. Cubisol, vice-consul, Tunis	7 00	
A. Cone, consul, Para	316 44	
H. Driver, consul, Auckland	330 53	
W. W. Douglas, consul, Bradford	5,043 26	
A. N. Duffie, consul, Cadiz	1,160 07	
W. A. Dart, consul-general, Montreal	3,123 90	
J. S. Dumaresq, vice-consul, Rome	322 50	
A. Destruge, vice-consul, Guayaquil	563 50	
S. W. Dabney, consul, Fayal	806 03	
J. M. Donnan, consul, Belfast	3,443 46	
J. C. Da Costa, acting consul, Maranham	58 04	
F. S. De Haas, consul, Jerusalem	34 50	
G. W. Driggs, consul, Turk's Island	364 54	
C. W. Drury, vice-commercial agent, Lauthala	77 49	
M. M. De Lano, consul, Foo-Choo	146 38	
H. W. Dimon, consul, Lisbon	1,027 80	
B. O. Duncan, consul, Naples	1,411 31	
P. Dahlgreen, late consul, Rome	275 00	
D. M. Dunn, consul, Prince Edward's Island	868 45	
L. E. Dyer, consul, Odessa	142 00	
L. N. De la Lastra, vice-consul, Lampico	85 14	
A. V. Dockery, late consul, Zanzibar	225 90	
H. Erni, consul, Basle	1,668 50	
W. W. Edcomb, consul, Port Stanley	377 11	
R. A. Edes, consul, Bahia	916 91	
J. F. Edgar, consul, Beirut	104 91	
D. Ecksteiu, consul, Victoria	708 23	
William Edgar, vice-consul, Omoa	103 66	
T. Fitnam, consul, St. Helena	609 64	
E. A. Farrington, consul, Valencia	10 00	
L. Fairchild, consul, Liverpool	14,764 65	
C. Finkelmier, vice-consul, Tamatave	22 62	
P. Figyelmesy, consul, Demarara	1,962 23	
E. E. Forman, consul-general, Cairo	260 00	
R. Frazer, consul, Palermo	981 78	
S. S. Foster, consul, Apia	172 56	
G. Fisher, vice-consul, Trinidad de Cuba	45 40	
F. E. Frye, consul, Omoa	154 65	
J. B. Gould, consul, Birmingham	5,314 10	
J. L. Graham, jr., late consul, Florence	123 63	
Carried forward	124,132 64	250,563,154 58

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$124,132 64	$250,563,154 58
S. L. Glasgow, consul, Glasgow	2,150 53	
J. R. Gearey, vice-consul, Malaga	557 31	
George Gerard, consul, Fort Stanley	80 69	
A. F. Garrison, consul, Guaymas	314 28	
S. Goutier, consul, Cape Haytien	430 64	
B. Gerrish, jr., consul, Bordeaux	4,557 57	
N. K. Griggs, consul, Chemnitz	2,068 89	
G. E. Hoskinson, consul, Kingston, Jamaica	1,527 04	
J. M. Hinds, consul-general, Rio de Janeiro	7,557 61	
W. C. Howells, consul, Quebec	599 93	
H. C. Hill, consul-general, Havana	21,335 28	
J. Harris, consul, Windsor	163 00	
D. K. Hobart, vice-consul, Malaga	722 73	
R. Y. Holley, consul, Barbadoes	3,204 77	
G. H. Hole, consul, Gaspé Basin	2 00	
J. Hutchinson, vice-consul, Funchal	55 07	
G. H. Horstmann, consul, Munich	1,360 75	
J. J. Henderson, consul, Amoy	3,623 70	
W. H. Hathorne, vice-consul, Zanzibar	196 88	
A. M. Hancock, consul, Malaga	823 81	
M. C. Harris, late vice-consul, Hakodadi	77 91	
G. H. Heap, consul, Tunis	30 00	
E. Jacobs, consul, Montevideo	209 68	
E. Johnson, consul, Tampico	434 57	
E. R. Jones, consul, Newcastle	914 04	
P. Jones, consul, San Domingo	957 77	
R. M. Johnson, consul, Hankow	875 00	
M. M. Jackson, consul, Halifax	2,400 50	
C. B. Jones, consul, Tripoli	4 00	
W. Knoop, vice-consul, Dresden	618 96	
H. Kreismann, consul-general, Berlin	4,595 59	
H. Kingan, consul, Laguayra	3,203 11	
W. King, consul, Bremen	2,825 88	
C. P. Lincoln, consul, Canton	645 89	
J. M. Lucas, consul, Tunstall	3,808 64	
O. M. Long, consul, Panama	1,596 10	
E. C. Lord, consul, Ningpo	251 14	
F. Lison, vice-consul, Verviers and Liége	132 00	
A. E. Litchfield, consul-general, Calcutta	338 15	
J. C. Landrear, consul, Santiago de Cuba	204 49	
M. McDougall, consul, Dundee	2,401 76	
C. Mueller, consul, Amsterdam	1,012 22	
F. R. Myers, consul, Hamilton	1,307 30	
C. M. McMillen, consul-general, Rome	452 73	
J. C. Matteini, vice-consul, Florence	380 85	
Morton, Rose & Co., bankers, London	176,002 96	
J. T. Mason, consul, Dresden	2,582 50	
J. Macallister, vice-consul-general, Calcutta	5,457 32	
O. Malmross, consul, Pictou	507 59	
J. G. Moore, late consul, Trinidad de Cuba	218 25	
J. C. Myers, consul-general, Shanghai	7,778 34	
F. A. Matthews, consul, Tangier	4 00	
J. L. Near, consul, Windsor	554 00	
P. M. Nickerson, consul, Batavia	823 88	
N. J. Newwetter, consul, Osaca and Hioga	2 173 75	
R. L. Nunes, vice-consul, Kingston	511 80	
R. S. Newton, vice-commercial agent, St. Paul de Loando	23 71	
F. Newman, consul, Ceylon	54 18	
G. H. Owen, consul, Messina	2,147 77	
F. Olcott, consul, Nantes	80 52	
A. Oppe, vice-consul, Chemnitz	1,020 75	
P. J. Osterhaus, consul, Lyons	4,052 93	
T. T. Prentiss, consul, Seychelles	237 11	
W. K. Peabody, consul, Rio Grande Del Sur	333 46	
F. W. Potter, consul, Marseilles	4,655 18	
R. Pearson, consul, Verviers and Liege	431 50	
S. D. Pace, consul, Port Sarnia	1,584 16	
J. S. Potter, consul, Stuttgart	1,759 44	
F. Poll, vice-consul, Stettin	48 46	
B. F. Peixotto, consul, Bucharest	1 00	
P. S. Port, consul-general, Vienna	4,944 52	
G. Pomutz, consul, St. Petersburg	519 50	
A. C. Phillips, consul, Fort Erie	876 00	
A. M. Port, consul, Santiago, C. V.	32 27	
R. P. Pooley, vice-consul St. Helena	488 85	
F. W. Partridge, late consul, Bangkok	382 85	
F. Pond, vice-consul, Para	167 58	
E. P. Pellett, vice-consul, Sabanilla	2,426 21	
W. N. Pettrick, consul, Tient-Tsin	22 25	
J. F. Quarles, consul, Port Mahon	12 26	
Carried forward	428,060 25	250,563,154 58

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$428,060 25	$250,563,154 58
W. W. Robinson, consul, Tamatave	57 52	
E. Robinson, late consul, Hamburg	125 69	
L. Richmond, consul, Cork	840 02	
J. T. Robeson, consul, Leith	1,368 83	
H. B. Ryder, consul, Copenhagen	279 75	
W. G. Riley, late consul, Zanzibar	17 50	
J. Rap, vice-consul, Palermo	514 31	
J. W. Steele, consul, Matanzas	6,910 10	
J. J. T. Sobrinho, vice-consul, Maranham	66 71	
A. D. Shaw, consul, Toronto	3,042 73	
A. G. Studer, consul, Singapore	2,089 55	
J. H. Stewart, consul, Leipsic	3,628 39	
F. H. Schenck, consul, Barcelona	357 57	
C. S. Sims, consul, Prescott	543 50	
Jasper Smith, consul, Funchal	296 50	
V. V. Smith, consul, St. Thomas	1,531 39	
W. H. Shortt, late consul, Cardiff	650 18	
R. J. Saxe, consul, St. John's	969 50	
E. J. Smithers, consul, Smyrna	1,447 84	
E. Stanton, consul, Barmen	2,633 18	
O. M. Spencer, consul, Genoa	1,886 43	
F. Schutz, consul, Rotterdam	2,092 46	
James Scott, consul, Honolulu	3,715 56	
D. Stamatiades, vice-consul-general, Constantinople	100 00	
J. W. Stryker, consul, Pernambuco	585 44	
J. W. Siler, consul, Santa Cruz	70 42	
E. T. Sheppard, consul, Tien-Tsin	180 54	
J. A. Sutter, consul, Acapulco	886 72	
E. M. Smith, consul, Maranham	1,925 50	
J. F. Shepard, consul, Swatow	248 75	
G. F. Seward, consul, Shanghai	659 62	
S. P. Saunders, vice-consul, Nassau	255 88	
H. J. Sprague, consul, Gibraltar	931 74	
E. G. Schmitt, consul, Santiago de Cuba	610 60	
C. O. Shepard, consul, Leeds	1,372 50	
D. Stearns, consul, Trinidad de Cuba	700 55	
A. Stern, late vice-consul, Bucharest	3 00	
W. W. Sikes, consul, Cardiff	1,658 34	
W. Struve, consul, Oporto	42 48	
E. Schuyler, consul-general, Constantinople	314 89	
L. Sekeles, vice-consul, Prague	988 22	
W. E. Sibell, consular agent, San Juan	486 63	
D. B. Sickels, consul, Bangkok	37 50	
A. W. Thayer, consul, Trieste	2,192 47	
J. M. True, consul, Kingston	480 50	
S. T. Trowbridge, consul, Vera Cruz	1,121 34	
J. W. Taylor, consul, Winnepeg	647 56	
A. T. A. Torbert, consul-general, Paris	15,602 87	
J. Thorrington, consul, Colon	3,329 57	
A. A. Thompson, consul, Goderich	795 20	
William Thompson, consul, Southampton	185 91	
H. W. Trumble, consul, Milan	187 00	
J. J. Tuttle, consul, Port Louis	347 53	
T. M. Terry, consul, Santiago, C. V	104 00	
C. H. Upton, consul, Geneva	651 00	
T. B. Van Buren, consul-general, Kanagawa	6,489 55	
W. H. Vesey, consul, Nice	433 00	
E. Vaughan, consul, Coaticook	2,841 89	
A. Van Clief, late consul, Laguayra	178 64	
H. Van Arnum, consul, Laguayra	603 21	
J. F. Valls, vice-consul, Matamoras	218 67	
W. P. Webster, consul-general, Frankfort	3,343 33	
T. F. Wilson, consul, Matamoras	637 02	
H. J. Winsor, consul, Sonneberg	3,690 50	
J. M. Wilson, consul, Hamburg	8,584 60	
D. B. Warner, consul, St. John, N. B	2,810 55	
C. B. Webster, consul, Sheffield	4,017 65	
D. J. Williamson, consul, Valparaiso	1,727 13	
C. Weile, late consul, Guayaquil	90 00	
J. R. Weaver, consul, Antwerp	2,950 18	
G. L. Washington, vice-consul, Matanzas	614 07	
John Wilson, consul, Brussels	1,125 00	
A. Willard, consul, Guaymas	282 78	
A. L. Wolff, vice-consul-general, Frankfort	402 74	
F. Wood, special inspector customs	600 00	
W. H. Young, late consul, Maranham	805 07	
A. N. Young, late consul, Santiago de Cuba	242 52	
		543,517 83
Carried forward		251,106,672 41

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward $251, 106, 672 41

From steamboat fees.

J. C. Abbott, collector, Wilmington, N. C	$442 00	
C. A. Arthur, collector, New York, N Y	39, 682 30	
J. C. Abercrombie, collector, Burlington, Iowa	332 05	
J. Atkins, collector, Savannah, Ga	3, 038 27	
H. C. Akley, collector, Michigan, Mich	3, 671 25	
J. A. P. Allen, collector, New Bedford, Mass	630 99	
W. L. Ashmore, collector, Burlington, N. J	176 45	
James Brady, jr., collector, Fall River, Mass	1, 002 65	
F. J. Babson, collector, Gloucester, Mass	100 00	
W. Booth, late collector, Baltimore, Md	1, 591 05	
B. S. Burch, collector, Petersburg, Va	100 00	
W. A. Baldwin, collector, Newark, N. J	919 70	
D. V. Bell, collector, Detroit, Mich	6, 137 25	
W. W. Bowers, collector, San Diego, Cal	171 95	
J. S. Braxton, collector, Norfolk, Va	1, 662 95	
J. H. Bartlett, collector, Little Egg Harbor, N. J	28 30	
J. Blumenthal, late collector, Saint Mark's, Fla	38 60	
S. Cooper, collector, Cape Vincent, N. Y	452 70	
J. F. Casey, collector, New Orleans, La	13, 748 85	
J. H. Chandler, collector, Superior, Mich	2, 260 11	
W. W. Copeland, collector, Omaha, Nebr	673 90	
D. K. Cartter, collector, Genesee, N. Y	175 00	
J. T. Collins, collector, Brunswick, Ga	166 25	
J. M. Currie, collector, Saint Mark's, Fla	66 65	
E. I. Costello, collector, Natchez, Miss	25 00	
W. H. Daniels, late collector, Apalachicola, Fla	1 16	
A. S. De Wolf, collector, Bristol, R. I	25 00	
R. W. Daniels, collector, Buffalo, N. Y	3, 449 15	
J. H. Elmer, collector, Bridgeton, N. J	170 90	
C. S. English, collector, Georgetown, D. C	742 60	
T. E. Ellsworth, collector, Niagara, N. Y	62 65	
G. Fisher, collector, Cairo, Ill	800 50	
J. W. Fuller, collector, Miami, Ohio	573 55	
J Frankenfield, collector, Minnesota, Minn	1 149 97	
E. T. Fox, collector, Bangor, Me	126 15	
J. C. Goodloe, collector, Mobile, Ala	2, 927 80	
A. J. Goss, collector, Saint Augustine, Fla	41 35	
F. B. Goss, collector, Barnstable, Mass	25 00	
J. Gilchrist, collector, Wheeling, West Va	953 55	
George Gage, collector, Beaufort, S. C	50 00	
F. E. Grossman, collector, Fernandina, Fla	54 15	
J. A. Hall, collector, Waldoborough, Me	387 65	
W. P. Hiller, collector, Nantucket, Mass	118 10	
G. Hubbard, collector, Stonington, Conn	198 55	
C. H. Houghton, collector, Perth Amboy, N. J	969 90	
T. A. Henry, collector, Pamlico, N. C	126 00	
H. F. Heriot, collector, Georgetown, S. C	225 00	
W. R. Holliday, collector, Wheeling, West Va	5, 817 65	
A. M. Hardy, collector, Natchez, Miss	25 00	
E. W. Holbrook, collector, Teche, La	546 25	
A. F. Howard, collector, Portsmouth, N. H	125 00	
J. S. Hanover, collector, Fairfield, Conn	301 60	
W. S. Havens, collector, Sag Harbor, N. Y	50 00	
P. Hornbrook, collector, Evansville, Ind	2, 467 85	
W. H. Huse, collector, Newburyport, Mass	200 00	
W. D. Hare, collector, Oregon, Oreg	302 85	
S. Hannah, collector, Willamette, Oreg	626 20	
G. M. Howe, collector, Cuyahoga, Ohio	1, 069 40	
J. D. Hopkins, collector, Frenchman's Bay, Me	25 00	
J. L. Haynes, collector, Brazos de Santiago, Tex	129 80	
P. C. Hall, collector, Vicksburg, Miss	282 56	
J. R. Jones, collector, Chicago, Ill	7, 566 98	
J. C. Jewell, collector, Evansville, Ind	781 70	
P. P. Kidder, collector, Dunkirk, N. Y	25 00	
J. Kelly, collector, Willamette, Oreg	2, 717 85	
J. E. King, collector, New Orleans, La	1, 586 50	
George Leavitt, collector, Machias, Me	125 10	
J. F. Long, collector, Saint Louis, Mo	12, 973 20	
L. Lee, jr., collector, Norfolk, Va	2, 517 95	
J. P. Luse, collector, Louisville, Ky	3, 424 70	
D. E. Lyon, collector, Dubuque, Iowa	752 80	
M. Lowell, collector, Saco, Me	50 00	
O. McFadden, collector, Wiscasset, Me	250 00	
G. T. Marshall, collector, New London, Conn	2, 525 10	
A. J. Murat, collector, Apalachicola, Fla	659 23	
S. W. Macey, collector, Newport, R. I	395 60	
C. S. Mills, collector, Richmond, Va	194 80	
Carried forward	138, 988 57	251 106, 672 41

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$138,988 57	$251,106,672 41
J. H. Moulton, collector, La Crosse, Wis	1,013 05	
W. C. Marshall, collector, Belfast, Me	100 15	
L. M. Morrill, collector, Portland, Me	855 25	
C. G. Manning, collector, Albemarle, N. C	130 50	
C. B. Marchant, collector, Edgartown, Mass	25 00	
N. B. Nutt, collector, Passamaquoddy, Me	246 78	
C. Northrop, collector, New Haven, Conn	548 60	
J. Nazro, collector, Milwaukee, Wis	6,335 00	
E. S. J. Nealley, collector, Bath, Me	421 30	
C. H. Odell, collector, Salem, Mass	25 00	
A. Putnam, collector, Middletown, Conn	924 85	
J. G. Pool, collector, Sandusky, Ohio	637 25	
H. Potter, jr., collector, Pensacola, Fla	228 06	
S. P. Remington, collector, Oswegatchie, N. Y	503 85	
E. Root, collector, Oswego, N. Y	2,418 20	
J. S. Rutan, collector, Pittsburgh, Pa	7,046 05	
P. H. Raiford, collector, Saint Mary's, Ga	25 10	
D. Rumley, late collector, Wilmington, N. C	75 00	
W. H. Sargent, collector, Castine, Me	50 00	
W. D. Sears, collector, Saint Mark's, Fla	25 00	
Thomas Steel, collector, Pittsburgh, Pa	2,807 44	
T. B. Shannon, collector, San Francisco, Cal	13,471 30	
W. A. Simmons, collector, Boston, Msss	6,460 48	
J. R. Scott, collector, Saint John's, Fla	730 76	
R. H. Stephenson, collector, Cincinnati, Ohio	7,410 05	
J. Smith, collector, Duluth, Minn	168 30	
J. Shaw, jr., collector, Providence, R. I	1,429 40	
B. G. Shields, collector, Galveston, Tex	2,099 90	
W. J. Smith, collector, Memphis, Tenn	5,078 90	
J. P. Sanborn, collector, Huron, Mich	4,466 15	
T. O. Shackleford, collector, Louisville, Ky	915 65	
J. Shepard, collector, Saint Mary's, Ga	50 00	
A. P. Tutton, collector, Philadelphia, Pa	15,029 75	
J. G. Taylor, collector, Annapolis, Md	25 00	
D. Turner, collector, Alexandria, Va	234 90	
L. Thompson, collector, Delaware, Del	619 55	
John Tyler, collector, Buffalo, N. Y	4,663 25	
J. A. Tibbetts, collector, New London, Conn	1,371 00	
H. A. Webster, collector; Puget Sound, Wash	2,115 10	
D. L. Watson, collector, Southern Oregon	250 30	
H. G. Worthington, collector, Charleston, S. C	2,222 80	
D. Wann, collector, Galena, Ill	4,946 22	
P. G. Watmough, collector, Cuyahoga, Ohio	3,845 35	
J. R. Willard, collector, Erie, Pa	454 95	
W. Wells, collector, Vermont, Vt	1,372 90	
I. Washburn, collector, Portland, Me	2,233 10	
J. C. Whitney, collector, Albany, N. Y	5,518 75	
A. Woolf, collector, Nashville, Tenn	2,377 95	
E. Wilkins, collector, Baltimore, Md	8,477 15	
F. N. Wicker, collector, Key West, Fla	88 65	
A. A. Warfield, collector, Alexandria, Va	100 00	
		261,657 56
From registers' and receivers' fees.		
W. Adley, receiver of public moneys, Alexandria, Minn	2,435 97	
M. C. Andross, receiver of public moneys, Vesalia, Cal	9,081 00	
J. H. Allen, receiver of public moneys, Alexandria, Minn	6,098 82	
R. J. Alcorn, receiver of public moneys, Jackson, Miss	3,253 16	
W. Anyan, receiver of public moneys, Grand Island, Nebr	217 40	
A. A. Brown, receiver of public moneys, New Ulm, Minn	2,923 84	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	2,238 50	
W. W. Burchinell, receiver of public moneys, Fair Play, Colo	746 00	
S. W. Brown, receiver of public moneys, Vancouver, Wash	2,979 69	
L. S. Bayless, receiver of public moneys, Yankton, Dak	6,090 29	
L. Barella, receiver of public moneys, Messella, N. Mex	939 52	
J. M. Brackett, receiver of public moneys, Eau Claire, Wis	5,762 84	
F. J. Burton, receiver of public moneys, East Saginaw, Mich	990 90	
G. N. Black, receiver of public moneys, Springfield, Ill	3 00	
E. M. Brown, receiver of public moneys, Bismarck, Dak	363 95	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	676 00	
M. M. Bane, receiver of public moneys, Salt Lake, Utah	7,620 53	
C. N. Baird, receiver of public moneys, Lincoln, Nebr	1 439 77	
J. T. Fox, receiver of public moneys, Little Rock, Ark	450 00	
D. Chaplin, receiver of public moneys, Le Grand, Oreg	1,984 85	
George Conn, receiver of public moneys, Linkville, Oreg	492 16	
C. L. C. Cass, receiver of public moneys, Jackson, Miss	1,000 00	
S. Cooper, receiver of public moneys, Humboldt, Cal	4,702 62	
L. T. Crane, receiver of public moneys, Marysville, Cal	4,908 14	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	11,611 50	
J. Dumars, receiver of public moneys, Springfield, Mo	3,250 00	
Carried forward	82,260 45	251,368,329 97

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$82,260 45	$251,368,329 9
L. Davis, receiver of public moneys, Ironton, Mo	2,864 90	
J. L. Dyer, receiver of public moneys, Wichita, Kans	5,149 18	
G. W. Dorsey, receiver of public moneys, Bloomington, Nebr	7,578 78	
J. M. Farland, receiver of public moneys, Detroit, Mich	1,742 86	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	1,500 04	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	4,491 91	
H. Fellows, receiver of public moneys, Sacramento, Cal	6,820 25	
M. H. Fitch, receiver of public moneys, Pueblo, Cal	2,114 00	
P. Finley, receiver of public moneys, Montgomery, Ala	4,681 50	
J. Fox, receiver of public moneys, Grand Island, Nebr	10,626 67	
M. M. Freed, receiver of public moneys, Dardanelle, Ark	4,631 35	
W. H. Greenleaf, receiver of public moneys, Benson, Minn	12,381 77	
E. Gilbert, receiver of public moneys, Larned, Kans	22,855 87	
G. L. Godfrey, receiver of public moneys, Des Moines, Iowa	872 29	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	864 20	
C. C. Goodnow, receiver of public moneys, New Ulm, Minn	1,419 76	
R. B. Harrington, receiver of public moneys, Beatrice, Nebr	5,258 98	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	1,830 50	
E. W. Henderson, receiver of public moneys, Central City, Colo	1,768 50	
T. R. Harrison, receiver of public moneys, Oregon City, Oreg	7,535 66	
P. Hannah, receiver of public moneys, Traverse City, Mich	8,259 96	
S. F. Holliday, receiver of public moneys, Gainesville, Fla	15,341 00	
A. G. Hoyt, receiver of public moneys, Santa Fé, N. Mex	130 50	
J. M. Hodge, receiver of public moneys, Kirwin, Kans	15,078 55	
William B. Herriott, receiver of public moneys, Redwood Falls, Minn	3,393 19	
A. Hodges, receiver of public moneys, Little Rock, Ark	2,005 36	
E J. Jenkins, receiver of public moneys, Concordia, Kans	21,034 02	
J. L. Jennings, receiver of public moneys, Ionia, Mich	1,829 25	
P. J. Kaufman, receiver of public moneys, Huntsville, Ala	8,506 02	
W. H. Kelley, receiver of public moneys, Redwood Falls, Minn	1,943 27	
H. M. Keyser, receiver of public moneys, Helena, Mont	652 00	
C. B Lines, receiver of public moneys, Topeka, Kans	2,675 13	
A. E. Lemee, receiver of public moneys, Natchitoches, La	1,419 49	
George Lount, receiver of public moneys, Prescott, Ariz	669 00	
J. McLean, receiver of public moneys, Chillicothe, Ohio	44 94	
J. P. Moulton, receiver of public moneys, Worthington, Minn	10,009 33	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	1,656 67	
J. S. McCleary, receiver of public moneys, Norfolk, Nebr	3,804 83	
T. May, receiver of public moneys, Independence, Cal	917 50	
C. McDonald, receiver of public moneys, Shasta, Cal	2,314 87	
A. Miller, receiver of public moneys, Susanville, Cal	2,776 15	
J. F. Mason, receiver of public moneys, Falls Saint Croix, Wis	3,481 89	
J. Neville, receiver of public moneys, New Orleans, La	3,152 33	
T. H. Presnell, receiver of public moneys, Duluth, Minn	547 07	
O. Peterson, receiver of public moneys, Saint Cloud, Minn	4,482 29	
T. M. Pugh, receiver of public moneys, Fargo, Dak	5,842 56	
W. C. Painter, receiver of public moneys, Walla Walla, Wash	6,727 45	
L. D. F. Poore, receiver of public moneys, Springfield, Dak	2,825 96	
O. Perrin, receiver of public moneys, Stockton, Cal	4,853 68	
A. S. Prather, receiver of public moneys, Harrison, Ark	4,188 56	
D. L. Quaw, receiver of public moneys, Wausau, Wis	4,221 03	
George Ritchey, receiver of public moneys, Bonneville, Mo	3,083 56	
J. C. Redfield, receiver of public moneys, Wichita, Kans	10,095 61	
J. S. Ray, receiver of public moneys, Monroe, La	560 00	
V. M. C. Silva, receiver of public moneys, Salt Lake City, Utah	5,432 37	
M. L Stiles, receiver of public moneys, Florence, Ariz	729 00	
G. R Smith, receiver of public moneys, Santa Fé, N Mex	54 00	
P. J. Starbuck, receiver of public moneys, Montgomery, Ala	241 05	
P. C. Stettin, receiver of public moneys, Detroit, Minn	3,906 16	
W. R. Smith, receiver public moneys, Sioux City, Iowa	6,446 50	
R. G. Stuart, receiver of public moneys, Olympia, Wash	4,232 50	
J. Stout, receiver of public moneys, Boise City, Idaho	3,542 36	
W. M. Stafford, receiver of public moneys, Elko, Nev	406 00	
J. A. Somerville, receiver of public moneys, Mobile, Ala	2,327 00	
James Stott, receiver of public moneys, Niobrara, Nebr	2,938 00	
F. P. Sterling, receiver of public moneys, Helena, Mont	1,540 00	
A. A. Tufts, receiver of public moneys, Camden, Ark	6,284 48	
N. Thatcher, receiver of public moneys, Menasha, Wis	1,416 07	
G. P. Tucker, receiver of public moneys, Lincoln, Nebr	11,251 60	
C. N. Thornberg, receiver of public moneys, Dalles, Oreg	1,742 17	
S. T. Thomson, receiver of public moneys, Denver, Colo	4,743 41	
J. Ulrich, receiver of public moneys, La Crosse, Wis	3,669 63	
A. J. Vickers, receiver of public moneys, Hays City, Kans	6,983 44	
J. Varnum, receiver of public moneys, Gainesville, Fla	3,080 00	
E. Worthing, receiver of public moneys, Bloomington, Nebr	552 14	
W. F. Wright, receiver of public moneys, North Platte, Nebr	1,643 78	
J. W. Wright, receiver of public moneys, Pioche, Nev	6 00	
J. C. Whipple, receiver of public moneys, Cheyenne, Wyo	742 00	
S. C. Wright, receiver of public moneys, Carson City, Nev	1,822 00	
D. R. Wagstaff, receiver of public moneys, Salina, Kans	21,784 55	
Carried forward	445,288 65	251,368,329 97

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$445,288 65	$251,368,329 97
J. M. Washburn, receiver of public moneys, Sioux Falls, Dak	10,319 94	
J. J. Works, receiver of public moneys, Eureka, Nev	765 50	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	1,581 73	
J. H. Wing, receiver of public moneys, Bayfield, Wis	1,665 00	
H. M. Waters, receiver of public moneys, Independence, Kans	8,386 23	
		468,007 65
From marine hospital tax.		
J. C. Abbott, collector, Wilmington, N. C	1,573 38	
C. A. Arthur, collector, New York, N. Y	68,711 10	
I. S. Adams, collector, Great Egg Harbor, N. J	1,721 60	
J. C. Abercrombie, collector, Burlington, Iowa	148 43	
H. C. Akeley, collector, Michigan, Mich	2,007 54	
J. A. P. Allen, collector, New Bedford, Mass	1,253 98	
M. L. Ashmore, collector, Burlington, N. J	511 56	
J. Atkins, collector, Savannah, Ga	4,395 66	
J. Brady, jr., collector, Fall River, Mass	3,762 82	
F. J. Babson, collector, Gloucester, Mass	970 20	
W. Booth, late collector, Baltimore, Md	2,319 46	
J. H. Bartlett, collector, Little Egg Harbor, N. J	961 79	
B. S. Burch, collector, Petersburg, Va	148 01	
W. W. Bowers, collector, San Diego, Cal	827 75	
D. V. Bell, collector, Detroit, Mich	5,518 28	
E. A. Bragden, late collector, York, Me	31 16	
W. A. Baldwin, collector, Newark, N. J	1,051 17	
J. S. Braxten, collector, Norfolk, Va	2,299 50	
J. Blumenthal, late collector, Saint Mark's, Fla	22 58	
C. Cooper, collector, Cape Vincent, N. Y	450 50	
J. T. Collins, collector, Brunswick, Ga	490 99	
J. F. Casey, collector, New Orleans, La	17,210 21	
W. W. Copeland, collector, Omaha, Nebr	698 20	
D. K. Cartter, collector, Genesee, N. Y	195 00	
J. H. Chandler, collector, Superior, Mich	384 22	
S. C. Comley, late collector, Philadelphia, Pa	3 37	
C. Coldwell, collector, Paso del Norte, Tex	209 20	
J. M. Currie, collector, Saint Mark's, Fla	169 62	
W. B Chandler, deputy collector, Pearl River, Miss	101 32	
W. Chapman, late collector, Alaska, Alaska	1 60	
S. Dodge, collector, Marblehead, Mass	112 24	
A. C. Davis, collector, Beaufort, N. C	575 34	
R. W. Daniels, collector, Buffalo, N. Y	640 27	
A. S. De Wolf, collector, Bristol, R. I	161 83	
T. E. Ellsworth, collector, Niagara, N. Y	159 80	
J. H. Elmer, collector, Bridgeton, N. J	3,065 52	
C. S. English, collector, Georgetown, D. C	1,941 88	
George Fisher, collector, Cairo, Ill	797 90	
J. Frankenfield, collector, Minnesota, Minn	1,114 15	
J. W. Fuller, collector, Miami, Ohio	626 06	
E. T. Fox, collector, Bangor, Me	1,275 19	
F. B. Goss, collector, Barnstable, Mass	2,193 34	
A. J. Goss, collector, Saint Augustine, Fla	12 36	
F. E. Grossman, collector, Fernandina, Fla	478 25	
George Gage, collector, Beaufort, S. C	316 59	
J. C. Goodloe, collector, Mobile, Ala	2,905 54	
James Gilchrist, collector, Wheeling, W Va	477 21	
J. D. Hopkins, collector, Frenchman's Bay, Me	1,795 63	
J. A. Hall, collector, Waldoborough, Me	3,120 58	
George Hubbard, collector, Stonington, Conn	194 25	
C. H. Houghton, collector, Perth Amboy, N. J	2,729 03	
W. R. Holliday, collector, Wheeling, West Va	2,486 34	
T. S. Hodson, collector, Eastern Maryland	6,776 01	
T. A. Henry, collector Pamlico, N. C	994 88	
S. Hannah, collector, Willamette, Oreg	360 32	
F. Heiderhoff, collector, Pearl River, Miss	490 34	
E. W. Holbrook, collector, Teche, La	1,247 10	
W. D. Hare, collector, Oregon, Oreg	1,119 49	
A. F. Howard, collector, Portsmouth, N. H	352 75	
P. Hornbrook, collector, Evansville, Ind	936 20	
J. S. Hanover, collector, Fairfield, Conn	1,472 85	
W. S. Havens, collector, Sag Harbor, N. Y	960 65	
J. T. Hoskins, collector, Tappahannock, Va	489 87	
A. M. Hardy, collector, Natches, Miss	5 30	
J. L. Haynes, collector, Brazos Santiago, Tex	196 13	
W. P. Hiller, collector, Nantucket, Mass	144 50	
W. H. Huse, collector, Newburyport, Mass	232 54	
H. F. Heriot, collector, Georgetown, S. C	588 31	
P. C. Hall, collector, Vicksburg, Miss	474 92	
H. F. Hurst, collector, Pearl River, Miss	266 68	
F. C. Humphreys, collector, Pensacola, Fla	159 27	
G. W. Howe, collector, Cuyahoga, Ohio	280 73	
Carried forward	162,878 34	251,836,337 02

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$162,878 34	$251,836,337 02
J. R. Jones, collector, Chicago, Ill	7,112 92	
J. C. Jewell, collector, Evansville, Ind	650 79	
J. Kelley, collector, Willamette, Oreg	1,450 73	
P. P. Kidder, collector, Dunkirk, N. Y	29 94	
J. E. King, collector, New Orleans, La	1,869 86	
George Leavitt, collector, Machias, Me	1,213 19	
J. F. Long, collector, Saint Louis, Mo	10,872 72	
D. E. Lyon, collector, Dubuque, Iowa	336 05	
L. Lee, jr., collector, Norfolk, Va	3,449 10	
M. Lowell, collector, Saco, Me	78 81	
J. P. Luse, collector, Louisville, Ky	1,622 98	
W. C. Marshall, collector, Belfast, Me	1,339 03	
O. McFadden, collector, Wiscasset, Me	551 69	
C. B. Marchant, collector, Edgartown, Mass	964 93	
G. T. Marshall, collector, New London, Conn	1,707 54	
S. Moffett, collector, Champlain, N. Y	418 36	
E. T. Moore, collector, Patchogue, N. Y	996 31	
A. J. Murat, collector, Apalachicola, Fla	533 01	
W. J. McCormick, collector, San Diego, Cal	38 64	
J. H. Moulton, collector, La Crosse, Wis	786 58	
S. W. Macey, collector, Newport, R. I	925 40	
C. S. Mills, collector, Richmond, Va	448 98	
J. B. Mitchell, collector, Yorktown, Va	960 19	
C. G. Manning, collector, Albemarle, N. C	550 45	
L. M. Morrill, collector, Portland, Me	1,448 17	
N. B. Nutt, collector, Passamaquoddy, Me	2,316 61	
E. S. J. Nealley, collector, Bath, Me	1,840 31	
J. Nazro, collector, Milwaukee, Wis	4,622 28	
C. Northrup, collector, New Haven, Conn	2,217 98	
C. H. Odell, collector, Salem, Mass	248 57	
J. N. Osborn, collector, Pearl River, Miss	578 19	
H. Potter, collector, Pensacola, Fla	2,730 53	
R. Paschal, collector, Corpus Christi, Tex	384 35	
C. R. Prouty, collector, Saluria, Tex	525 31	
J. G. Pool, collector, Miami, Ohio	941 78	
A. Putnam, collector, Middletown, Conn	1,822 35	
E. Root, collector, Oswego, N. Y	2,055 40	
J. S. Rutan, collector, Pittsburgh, Pa	2,110 98	
S. P. Remington, collector, Oswegatchie, N. Y	481 93	
P. H. Raiford, deputy collector, Saint Mary's, Ga	147 09	
D. Rumley, late collector, Wilmington, Del	145 59	
J. W. Sargent, collector, Kennebunk, Me	134 06	
W. A. Simmons, collector, Boston, Mass	16,026 73	
J. Shepard, collector, Saint Mary's, Ga	97 11	
T. Steel, collector, Pittsburgh, Pa	2,042 39	
E. M. Sandy, collector, Tappahannock, Va	58 77	
C. F. Swift, late collector, Barnstable, Mass	1,232 38	
H. Selby, collector, Duluth, Minn	10 09	
W. H. Sargent, collector, Castine, Me	1,089 66	
R. H. Stephenson, collector, Cincinnati, Ohio	6,103 70	
T. B. Shannon, collector, San Francisco, Cal	34,407 55	
J. Shaw, jr., collector, Providence, R. I	2,302 96	
W. D. Sears, collector, Saint Mark's, Fla	135 78	
T. O. Shackelford, collector, Louisville, Ky	722 14	
J. P. Sanborn, collector, Huron, Mich	3,015 17	
W. J. Smith, collector, Memphis, Tenn	2,563 45	
B. G. Shields, collector, Galveston, Tex	3,801 31	
J. R. Scott, collector, Saint John's, Fla	1,334 76	
V. Smith, collector, Duluth, Minn	82 64	
J. A. Tibbetts, collector, New London, Conn	201 11	
A. P. Tutton, collector, Philadelphia, Pa	19,518 12	
D. Turner, collector, Alexandria, Va	723 72	
L. Thompson, collector, Delaware, Del	2,355 07	
J. G. Taylor, collector, Annapolis, Md	956 36	
George Toy, collector, Cherrystone, Va	3,059 75	
J. Tyler, collector, Buffalo, N. Y	3,500 87	
P. G. Watmough, collector, Cuyahoga, O	2,868 71	
H. G. Worthington, collector, Charleston, S. C	3,296 88	
H. A. Webster, collector, Puget Sound, Wash	3,985 01	
J. R. Willard, collector, Erie, Pa	1,049 86	
J. Washburn, collector, Portland, Me	3,297 85	
J. C. Whitney, collector, Albany, N. Y	3,314 14	
A. Woolf, collector, Nashville, Tenn	991 29	
D. L. Watson, collector, Southern Oregon	180 11	
E. Wilkins, collector, Baltimore, Md	18,388 19	
D. Wann, collector, Galena, Ill	826 70	
F. N. Wicker, collector, Key West, Fla	1,811 16	
W. Wells, collector, Vermont, Vt	185 66	
A. A. Warfield, collector, Alexandria, Va	303 89	
		372,379 06
Carried forward		252,208,716 08

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward		$252, 208, 716 08
From labor, drayage, and storage.		
C. A. Arthur, collector, New York, N. Y	$13, 210 10	
J. Atkins, collector, Savannah, Ga	266 56	
D. V. Bell, collector, Detroit, Mich,	2, 190 00	
W. Booth, collector, Baltimore, Md	365 65	
B. S. Burch, collector, Petersburg, Va	3 70	
J. F. Casey, collector, New Orleans, La	570 00	
T. A. Cummings, collector, Montana and Idaho	75 00	
R. W. Daniels, collector, Buffalo, N. Y	45 99	
C. S. English, collector, Georgetown, D. C	9 30	
E. T. Fox, collector, Bangor, Me	90 00	
George Fisher, collector, Cairo, Ill	35 70	
J. C. Goodloe, collector, Mobile, Ala	230 26	
F. B. Goss, collector, Barnstable, Mass	650 35	
P. Hornbrook, collector, Evansville, Ind	660 85	
J. E. King, collector, New Orleans, La	31 70	
J. F. Long, collector, Saint Louis, Mo	1, 094 75	
L. Lee, jr., collector, Norfolk, Va	16 96	
J. P. Luse, collector, Louisvlle, Ky	124 00	
L. M. Morrill, collector, Portland, Me	490 60	
E. S J. Nealley, collector, Bath, Me	72 50	
A. Putnam, collector, Middletown, Conn	100 00	
C. K. Prouty, collector, Saluria, Tex	3 00	
S. P. Remington, collector, Oswegatchie, N. Y	54 00	
E. Root, collector, Oswego, N. Y	3, 487 00	
R. H. Stephenson, collector, Cincinnati, Ohio	424 55	
H. Selby, collector, Duluth, Minn	180 00	
W. A. Simmons, collector, Boston, Mass	15, 090 74	
T. B. Shannon, collector, San Francisco, Cal	1, 008 65	
V. Smith, collector, Duluth, Minn	564 00	
T. O. Shackelford, collector, Louisville, Ky	23 60	
A. P. Tutton, collector, Philadelphia, Penn	7, 512 53	
J. Tyler, collector, Buffalo, N. Y	36 00	
I. Washburn, jr., collector, Portland, Me	5, 931 18	
E. Wilkins, collector, Baltimore, Md	3, 125 18	
		57, 774 40
From services of United States officers:		
C. A. Arthur, collector, New York, N. Y	115, 629 70	
J. Atkins, collector, Savannah, Ga	80 00	
D. V. Bell, collector, Detroit, Mich	1, 652 42	
F. J. Babson, collector, Gloucester, Mass	1, 168 00	
W. Booth, collector, Baltimore, Md	3, 074 30	
J. F. Casey, collector, New Orleans, La	12, 019 98	
R. W. Daniels, collector, Buffalo, N. Y	6, 243 89	
T. E. Ellsworth, collector, Niagara, N. Y	2, 240 97	
E. T. Fox, collector, Bangor, Me	97 49	
J. W. Fuller, collector, Miami, Ohio	33 00	
J. G. Goodloe, collector, Mobile, Ala	636 00	
F. B. Goss, collector, Barnstable, Mass	250 00	
J. D. Hopkins, collector, Frenchman's Bay, Me	428 00	
W. H. Huse, collector, Newburyport, Mass	204 00	
J. R. Jones, collector, Chicago, Ill	3, 856 74	
J. E. King, collector, New Orleans, La	1, 092 27	
J. P. Luse, collector, Louisville, Ky	180 00	
O. McFadden, collector, Wiscasset, Me	45 18	
G. T. Marshall, collector, New London, Conn	10 00	
W. C. Marshall, collector, Belfast, Me	198 90	
L. M. Morrill, collector, Portland, Me	18 00	
C. Northrop, collector, New Haven, Conn	175 00	
C. H. Odell, collector, Salem, Mass	27 60	
B. G. Shields, collector, Galveston, Tex	2, 571 26	
J. P. Sanborn, collector, Huron, Mich	12, 810 64	
James Shaw, jr., collector, Providence, R. I	749 29	
H. Selby, collector, Duluth, Minn	416 00	
W. A. Simmons, collector, Boston, Mass	26, 813 94	
V. Smith, collector, Duluth, Minn	779 94	
T. B. Shannon, collector, San Francisco, Cal	28, 596 93	
W. J. Smith, collector, Memphis, Tenn	1, 400 00	
C. F. Swift, collector, Barnstable, Mass	200 00	
A. P. Tutton, collector, Philadelphia, Pa	11, 604 00	
J. Tyler, collector, Buffalo, N. Y	2, 830 96	
J. R. Willard, collector, Erie, Pa	6 50	
William Wells, collector, Vermont, Vt	5, 236 73	
H. G. Worthington, collector, Charleston, S. C	1, 598 00	
E. Wilkins, collector, Baltimore, Md	16, 014 70	
F. N. Wicker, collector, Key West, Fla	1, 095 00	
I. Washburn, jr., collector, Portland, Me	783 00	
		262, 868 33
Carried forward		252, 529, 358 81

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward		$252, 529, 358 81
From weighing-fees.		
C. A. Arthur, collector, New York, N. Y	$32, 683 94	
F. J. Babson, collector, Gloucester, Mass	7, 968 92	
W. Booth, collector, Baltimore, Md	69 03	
J. F. Casey, collector, New Orleans, La	596 73	
J. R. Jones, collector, Chicago, Ill	2 16	
J. E. King, collector, New Orleans, La	3 04	
O. McFadden, collector, Wiscasset, Me	322 24	
G. T. Marshall, collector, New London, Conn	5 63	
L. M. Morrill, collector, Portland, Me	552 65	
C. Northrop, collector, New Haven, Conn	729 44	
C.H. Odell, collector, Salem, Mass	193 50	
James Shaw, jr., collector, Providence, R. I	387 93	
W. A. Simmons, collector, Boston, Mass	12, 897 31	
T. B. Shannon, collector, San Francisco, Cal	3, 384 64	
A. P. Tutton, collector, Philadelphia, Pa	2, 359 49	
I. Washburn, jr., collector, Portland, Me	1, 728 24	
E. Wilkins, collector, Baltimore, Md	778 86	
		64, 663 75
From customs-officers' fees:		
C. A. Arthur, collector, New York, N. Y	206, 575 36	
W. Booth, collector, Baltimore, Md	1, 115 00	
W. W. Bowers, collector, San Diego, Cal	377 55	
J. F. Casey, collector, New Orleans, La	5, 082 31	
J. E. King, collector, New Orleans, La	222 79	
J. H. Moulton, collector, La Crosse, Wis	97 60	
L. M. Morrill, collector, Portland, Me	1, 382 58	
W. A. Simmons, collector, Boston, Mass	42, 880 98	
T. B. Shannon, collector, San Francisco, Cal	28, 642 81	
A. P. Tutton, collector, Philadelphia, Pa	26, 146 39	
I. Washburn, jr., collector, Portland, Me	7, 094 90	
E. Wilkins, collector, Baltimore, Md	8, 144 54	
		327 762 81
From fines, penalties, and forfeitures—customs.		
J. A. P. Allen, collector, New Bedford, Mass	200 00	
J. C. Abercrombie, collector, Burlington, Iowa	14 10	
J. C. Abbott, collector, Wilmington, N. C	10 00	
J. Atkins, collector, Savannah, Ga	119 60	
C. A. Arthur, collector, New York, N. Y	33, 457 91	
W. Booth, collector, Baltimore, Md	34 10	
J. Brady, jr., collector, Fall River, Mass	25 00	
F. J. Babson, collector, Gloucester, Mass	165 26	
J. S. Braxton, collector, Norfolk, Va	125 72	
W. A. Baldwin, collector, Newark, N. J	564 60	
J. Blumenthal, collector, Saint Mark's, Fla	69 47	
D. V. Bell, collector, Detroit, Mich	90 20	
W. W. Bowers, collector, San Diego, Cal	109 59	
D. K. Cartter, collector, Genesee, N. Y	10 00	
W. W. Copeland, collector, Omaha, Nebr	70 90	
J. H. Chandler, collector, Superior, Mich	52 66	
J. T. Collins, collector, Brunswick, Ga	100 00	
C. Coldwell, collector, Paso Del Norte, Tex	429 71	
J. F. Casey, collector, New Orleans, La	1, 007 62	
J. M. Currie, collector, Saint Mark's, Fla	200 89	
S. Cooper, collector, Cape Vincent, N. Y	14 20	
R. W. Daniels, collector, Buffalo, N. Y	1, 179 69	
S. Dodge, collector, Marblehead, Mass	985 65	
T. E. Ellsworth, collector, Niagara, N. Y	2, 621 68	
C. S English, collector, Georgetown, D. C	20 00	
J. Frankenfield, collector, Minnesota, Minn	682 03	
E. T. Fox, collector, Bangor, Me	579 22	
George Fisher, collector, Cairo, Ill	5 30	
J. W. Fuller, collector, Miami, Ohio	25 00	
George Gage, collector, Beaufort, S. C	122 75	
J. C. Goodloe, collector, Mobile, Ala	422 77	
F. B. Goss, collector, Barnstable, Mass	10 00	
A. F. Howard, collector, Portsmouth, N. H	10 00	
C. H. Houghton, collector, Perth Amboy, N. J	25 00	
J. L. Haynes, collector, Brazos de Santiago, Tex	2, 506 29	
W. D. Hare, collector, Oregon, Oreg	30 00	
H. F. Heriot, collector, Georgetown, S. C	100 00	
T. A. Henry, collector, Pamlico, N. C	5 00	
H. P. Hurst, collector, Pearl River, Miss	50 00	
S. W. Howe, collector, Cuyahoga, Ohio	20 00	
E. W. Holbrook, collector, Teche, La	45 00	
Carried forward	46, 316 91	252, 921, 785 37

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$46,316 91	$252,921,785 37
J. R. Jones, collector, Chicago, Ill	542 07	
J. Kelley, collector, Willamette, Oreg	567 71	
J. E. King, collector, New Orleans, La	400 87	
J. F. Long, collector, Saint Louis, Mo	271 75	
George Leavitt, collector, Machias, Me	49 42	
S. Moffitt, collector, Champlain, N. Y	1,421 65	
W. J. McCormick, late collector, San Diego, Cal	105 70	
G. T. Marshall, collector, New London, Conn	25 00	
S. W. Macey, collector, Newport, R. I	95 00	
W. C. Marshall, collector, Belfast, Me	10 00	
L. M. Morrill, collector, Portland, Me	45 00	
J. Nazro, collector, Milwaukee, Wis	102 71	
N. B. Nutt, collector, Passamaquoddy, Me	846 20	
C. Northrup, collector, New Haven, Conn	27 50	
R. Paschal, collector, Corpus Christi, Tex	2,072 01	
A. Putnam, collector, Middletown, Conn	50 00	
C. R. Prouty, collector, Saluria, Tex	606 83	
H. Potter, jr., collector, Pensacola, Fla	69 62	
J. S. Rutan, collector, Pittsburgh, Pa	575 00	
S. P. Remington, collector, Oswegatchie, N. Y	123 16	
J. P. Sanborn, collector, Huron, Mich	129 45	
B. G. Shields, collector, Galveston, Tex	550 44	
W. A. Simmons, collector, Boston, Mass	33,838 40	
W. D. Sears, collector, Saint Mark's, Fla	11 60	
T. Steel, collector, Pittsburgh, Pa	75 00	
T. B. Shannon, collector, San Francisco, Cal	48,871 77	
N. Smith, collector, Duluth, Minn	24 90	
W. H. Sargent, collector, Castine, Me	10 00	
W. J. Smith, collector, Memphis, Tenn	150 00	
J. R. Scott, collector, Saint John's, Fla	10 00	
R. H. Stephenson, collector, Cincinnati, Ohio	193 10	
J. Shaw, jr., collector, Providence, R. I	20 00	
L. Thompson, collector, Delaware, Del	115 00	
A. B. Tutton, collector, Philadelphia, Pa	978 91	
J. G. Taylor, collector, Annapolis, Md	5 65	
J. Tyler, collector, Buffalo, N. Y	192 87	
George Toy, collector, Cherrystone, Va	10 00	
A. Vandine, collector, Aroostook, Me	835 70	
D. Wann, collector, Galena, Ill	100 00	
E. Wilkins, collector, Baltimore, Md	627 46	
H. A. Webster, collector, Puget Sound, Wash	1,509 17	
P. G. Watmough, collector, Cuyahoga, Ohio	179 51	
W. Wells, collector, Vermont, Vt	2,466 46	
I. Washburn, jr., collector, Portland, Me	130 01	
F. N. Wicker, collector, Key West, Fla	357 16	
H. G. Worthington, collector, Charleston, S. C	596 54	
J. R. Willard, collector, Erie, Pa	100 00	
		146,413 21

From fines, penalties, and forfeitures—judiciary.

A. M. Aiken, clerk eastern district Tennessee	1,542 62	
H. E. Andrews, clerk western district Tennessee	20 00	
T. Ambrose, clerk southern district Ohio	2,246 52	
J. R. Bennett, marshal eastern district Michigan	235 13	
S. W. Brown, receiver of public moneys, Vancouver, Wash	5 00	
J. H. Baker, surveyor-general, Saint Paul, Minn	7,888 49	
W. S. Bellville, clerk district New Jersey	462 65	
E. T. Bishop, clerk district Colorado	25 00	
W. H. Bradley, clerk northern district Illinois	983 31	
W. H. Bliss, attorney eastern district Missouri	50 00	
E. Bell, clerk northern district Ohio	222 91	
C. T. Barry, clerk eastern district Virginia	50 00	
W. W. Bilson, attorney district Minnesota	15 62	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah	1,032 00	
B. L. Benedict, clerk eastern district New York	133 34	
William Burnell, administrator of R. Wilcox, late clerk district Oregon	18 00	
G. P. Bowen, clerk southern district Illinois	708 35	
H. C. Cowles, clerk western district North Carolina	3,398 43	
E. R. Campbell, clerk middle district Tennessee	48 00	
J. M. Chew, clerk southern district Maryland	155 00	
J. H. Coggeshall, marshal district Rhode Island	198 30	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	1,075 66	
D. T. Corbin, late attorney district South Carolina	2,470 00	
E. Dexter, clerk district Massachusetts	787 89	
R. M. Daggett, clerk district Nevada	2,762 52	
E. N. Deady, clerk district Oregon	151 20	
J. I. Davenport, clerk southern district New York	46 10	
C. W. Emerson, clerk district Utah	100 00	
Carried forward	26,832 04	253,068,198 58

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$26,832 04	$253,068,198 58
Joseph Fox, receiver of public moneys, Grand Island, Nebr	73 00	
H. Fellows, receiver of public moneys, Sacramento, Cal	1,093 00	
A. J. Faulk, clerk Dakota Territory	43 25	
R. L. Goodrich, district Arkansas	334 70	
W. B. Gere, late lumber agent	836 94	
E. Y. Goldsborough, marshal district Maryland	3,000 00	
J. E. Hagood, clerk district South Carolina	230 80	
J. B. Hill, marshal eastern district North Carolina	225 48	
George R. Hill, clerk western district Mississippi	42 52	
M. Hopkins, clerk western district Texas	147 39	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	555 00	
W. H. Hackett, clerk district New Hampshire	280 89	
C. S. Hamilton, marshal eastern district Wisconsin	150 00	
G. W. Hazelton, attorney eastern district Wisconsin	25 00	
J. D. Howland, clerk district Indiana	1,031 50	
S. F. Halliday, late receiver of public moneys, Gainesville, Fla	169 21	
E. Kurtz, clerk eastern district Wisconsin	3,426 54	
J. N. Kerns, marshal eastern district Pennsylvania	250 00	
Jesse Knight, clerk district Wyoming	369 21	
A. Q. Keasby, attorney district New Jersey	20 00	
L. L. Lewis, clerk eastern district Virginia	100 00	
N. H. Lane	57 42	
S. C. McCandless, clerk western district Pennsylvania	1,940 43	
H. E. Mann, clerk Minnesota	385 00	
Charles E. Mayer, attorney middle Alabama	32 60	
C. H. Miller, marshal Kan	1,083 25	
E. R. McKean, clerk district Utah	450 00	
A. W. McCullough, clerk northern district Alabama	471 45	
E. E. Marvin, clerk district Connecticut	101 00	
E. P. Marsellus, marshal district California	6 50	
J. F. Nason, receiver of public moneys, Saint Croix Falls, Wisconsin	1,923 00	
W. Nelson, marshal Utah Territory	80 20	
J. G. Nicolay, marshal United States Supreme Court	3 00	
O. B. O. Bannon clerk, Middle Tennessee	5 00	
W. P. Preble, clerk Maine	5 00	
J. R. G. Pitkin marshal district Louisiana	55 25	
N. B. Prentice, marshal northern district Ohio	837 98	
G. R. Peck, late attorney Kansas	16 05	
George C. Rives, clerk eastern district Texas	288 50	
N. J. Reddick clerk eastern district North Carolina	662 83	
W. Robbins, clerk northern district New York	5,563 20	
M. J. Rose	312 00	
A. Sharp, marshal district Colorado	73 00	
F. M. Stewart, clerk western district Wisconsin	838 59	
L. S B. Sawyer, clerk western district California	648 83	
V. M. C. Silva, receiver of public moneys, Salt Lake City, Utah	838 67	
J. Stout, receiver of public moneys, Boise City, Idaho	528 00	
R. G Stuart, receiver of public moneys, Olympia, Wash	322 50	
W. H. Smith, marshal district Georgia	111 74	
L. Schmidt, clerk western district Missouri	1,092 65	
W. A Spencer, clerk Minnesota	47 20	
G T. Swan, clerk southern district Mississippi	23 31	
J. S Speed, marshal district Kentucky	22 89	
H. Squier, clerk district Idaho	150 00	
N. W. Trimble, clerk southern district Alabama	48 00	
Treasurer United States	38 57	
United States district courts	2,009 10	
J. K. Valentine, attorney eastern district Pennsylvania	1,733 08	
S. Wheeler, clerk western district Arkansas	1,494 39	
J. C. Wilson, clerk district Kansas	1,113 44	
R. Wilcox, clerk district Oregon	122 00	
W. F. Wright receiver of public moneys, North Platte, Nebr	147 30	
I. H. Wing, receiver of public moneys, Bayfield, Wis	1,678 06	
S. H. Winsor, late receiver of public moneys, Cheyenne, Wyo	112 50	
L. L. Woodford, marshal southern district New York	457 61	
F. A. Woolfley, clerk southern district Louisiana	275 15	
W. W. Willis, late collector internal revenue 3d district Mississippi	93 63	
		67,536 34
From emolument-fees—judiciary.		
G. F. Betts, clerk district New York	764 28	
W. H. Bradley, clerk northern district Illinois	9,088 45	
W. S. Bellville, clerk district New Jersey	263 29	
A. E. Buck, clerk northern district Georgia	124 50	
S. Bell, clerk eastern district Pennsylvania	501 60	
J. W. Chapman, marshal district Iowa	2,601 22	
J. H. Clark, clerk eastern district Missouri	954 55	
E. Dexter, clerk district Massachusetts	17,101 08	
H. D. Gamble, clerk western district Pennsylvania	65 28	
J. D. Howland, clerk district Indiana	1,845 50	
Carried forward	33,309 75	253,135,734 92

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$33,309 75	$253,135,731 92
G. R. Hill, clerk western district Mississippi	16 61	
C. S. Lincoln, clerk eastern district Pennsylvania	113 25	
S. C. McCandless, clerk western district Pennsylvania	1,112 93	
P. Melendy, late marshal Iowa	99 06	
H. E. Mann, clerk Minnesota	182 48	
M. M. Price, clerk western district Missouri	864 09	
J. F. Quimby, marshal northern district New York	398 97	
E. R. Roe, marshal southern district Illinois	1,778 39	
A. Sharp, marshal district Colorado	3,464 44	
W. C. Smyth, marshal northern district Georgia	2,216 29	
J. G. Stetson, clerk district Massachusetts	29 78	
W. B. Smyth, clerk district Nebraska	417 79	
J. Underwood, late marshal Virginia	751 16	
R. G. Usher, marshal Massachusetts	1,847 26	
S. Wheeler, clerk western district Arkansas	739 89	
		47,342 14
From emolument-fees—customs.		
H. C. Akeley, collector, Michigan, Mich	2,275 20	
C. Anthony, late collector, Providence, R. I	44 44	
J. C. Abbott, collector, Wilmington, N. C	707 01	
J. Atkins, collector, Savannah, Ga	469 83	
D. V. Bell, collector, Detroit, Mich	10,619 75	
D. W. Cartter, collector, Genesee, N. Y	1,562 82	
J. H. Chandler, collector, Superior, Mich	1,143 20	
W. B. Chandler, deputy collector, Pearl River, Miss	121 85	
G. W. Clark, late collector, Charleston, S. C	1,515 53	
C. Dillingham, naval officer, New Orleans, La	22 08	
R. W. Daniels, collector, Buffalo, N. Y	19,301 01	
F. Drew, collector, Puget Sound, Wash	232 43	
T. E. Ellsworth, collector, Niagara, N. Y	13,272 42	
J. W. Fuller, collector, Miami, Ohio	801 52	
J. Frankenfield, collector, Minnesota	174 27	
J. C. Goodloe, collector, Mobile, Ala	886 99	
J. L. Haynes, collector, Brazos Santiago, Tex	3,528 15	
R. J. Howard, late collector, Saint Louis, Mo	3,811 10	
P. Hornbrook, collector, Evansville, Ind	1,544 24	
J. R. Jones, collector, Chicago, Ill	16,029 09	
A. E. King, collector, New Orleans, La	6,292 88	
J. N. Keeler, collector, Albany, N. Y	1,872 45	
L. Lee, jr., collector, Norfolk, Va	4,458 18	
J. F. Long, collector, Saint Louis, Mo	44,700 71	
J. P. Luse, collector, Louisville, Ky	408 09	
W. J. McCormick, collector, San Diego, Cal	76 55	
G. T. Marshall, collector, New London, Conn	481 88	
S. Moffet, collector, Champlain, N. Y	958 85	
C. Northrop, collector, New Haven, Conn	5,612 51	
J. G. Pool, collector, Miami, Ohio	219 72	
J. Parmerter, late collector, Champlain, N. Y	280 34	
E. Root, collector, Oswego, N. Y	5,086 38	
P. H. Raiford, collector, Saint Mary's, Ga	229 26	
D. Rumley, late collector, Wilmington, N. C	3,047 06	
J. R. Scott, collector, Saint John's, Fla	2 00	
James Shaw, jr., collector, Providence, R. I	64 19	
B. G. Shields, collector, Galveston, Tex	1,764 80	
G. C. Stevens, collector, Milwaukee, Wis	3,508 49	
J. P. Sanborn, collector, Huron, Mich	1,652 29	
H. Selby, collector, Duluth, Minn	293 32	
H. W. Scott, collector, Willamette, Oreg	4,232 12	
P. S. Slevin, late collector, Miami, Ohio	15 17	
W. G. Vance, collector, Key West, Fla	435 57	
H. G. Worthington, collector, Charleston, S. C	1,585 96	
P. G. Watmough, collector, Cuyahoga, Ohio	2,373 34	
J. C. Whitney, collector, Albany, N. Y	588 44	
William Wells, collector, Vermont, Vt	12,176 67	
H. A. Webster, collector, Puget Sound, Wash	1,652 44	
J. R. Willard, collector, Erie, Pa	1,878 75	
		184,017 34
From proceeds of sales of government property.		
Treasury Department	24,695 38	
Quartermaster's Department, War	211,570 38	
Ordnance Department, War	16,738 44	
Medical Department, War	2,600 97	
Engineer Department, War	5,471 98	
Adjutant-General's Office, War	427 58	
Signal Office	72 76	
International exhibition of 1876, War Department	599 37	
Carried forward	262,176 86	253,367,094 40

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	$262, 176 86	$253, 367, 094 40
Marine Corps, Navy	2, 071 81	
Bureau of Yards and Docks, Navy	1, 698 58	
Bureau of Equipment and Recruiting, Navy	27, 520 60	
Bureau of Navigation, Navy	1, 101 85	
Bureau of Ordnance, Navy	312 42	
Bureau of Construction and Repair, Navy	19, 688 96	
Bureau of Steam Engineering, Navy	17 32	
Bureau of Provisions and Clothing, Navy	5, 383 99	
Bureau of Medicine and Surgery, Navy	198 70	
Secretary's Office, Navy Department	342 08	
International Exhibition of 1876, Navy Department	304 25	
House of Representatives	15 37	
Library of Congress	651 55	
Government Printing Office	477 37	
State Department	3, 800 57	
Interior Department	8, 130 81	
Department of Agriculture	16 45	
Post-Office Department	45 42	
		333, 054 96
From Pacific Railroad Companies.		
Union Pacific	707, 336 90	
Central Pacific	834, 110 25	
Kansas Pacific	83, 352 67	
Sioux City and Pacific	23, 108 52	
Central Branch Union Pacific	14, 090 30	
		1, 661, 993 64
From interest and sale of Indian lands, bonds, &c		1, 140, 619 27
From mileage of examiners		1, 213 00
From tax on circulation of national banks		7, 078, 550 96
From accumulated interest on Geneva award bonds		123, 305 89
From premium on sales of coin		249, 580 78
From rebate of interest		99 68
From conscience fund		3, 442 81
From reimbursement by national bank redemption—		
Agency, salaries, office of Treasurer	120, 898 36	
Salaries, office Comptroller of the Currency	30, 073 71	
Contingent expenses national currency	177, 174 37	
		328, 146 44
From passport-fees		19, 020 00
From assays and chemical examinations of ores		1, 277 03
From profits on coinage		3, 271, 306 70
From deductions on bullion deposits		655 35
From exemplifications of records, &c., in General Land Office		7, 936 55
From copyright fees		12, 362 00
From rent for taking seals on islands, &c., and tax on seal-skins		291, 155 50
From rent of public buildings		13, 540 24
From interest on debts due		8, 169 90
From royalty on coal-mining on Iowa Indian reservation in Nebraska		20 25
From proceeds of property acquired under internal revenue laws		3, 700 00
From rent of property acquired under internal revenue laws		168 45
From proceeds sales of property purchased at direct tax sales		11, 996 96
From rent of land purchased at direct-tax sales		123 20
From trust fund, interest for support of free schools in South Carolina		3, 020 82
From assessments upon owners for deaths on ship-board		110 00
From sales of ordnance material, War Department		121, 246 99
From sales of ordnance material, Navy Department		109, 300 26
From deposits by individuals for expenses of survey		45, 827 57
From premium on transfer and other drafts		965 74
From fees on letters patent		716, 087 09
From miscellaneous items		974 71
From Navy pension fund		160 00
From relief of sick, destitute, and disabled seamen		86 64
From redemption of property under act of June 8, 1872		1, 152 16
From forfeitures by contracts		708 77
From proceeds of bonds of 1881, (Geneva award)		2, 728, 726 07
From premium on funded loans of 1881		156, 195 80
From forfeitures on subscriptions to funded loan of 1881		27 00
From interest on Nashville and Decatur Railroad bonds		3, 200 00
From Nashville and Chattanooga bonds		20, 000 00
From East Tennessee, Virginia, and Georgia bonds		7, 600 00
From reimbursement for salaries of storekeepers internal-revenue bonded warehouses		280 00
From coinage for foreign governments		1, 840 00
From proceeds of town lots, Sault St Marie, Mich		70 00
From balance of Geneva award bonds		9, 553, 800 00
Retractive increase of salaries of Senators, &c		5, 600 00
From coin certificates		58, 141, 200 00
From United States notes		72, 440, 899 00
From certificates of deposits		77, 155, 000 00
From funded loan of 1881		1, 134, 650 00
From funded loan of 1891		140, 000, 000 00
		630, 278, 167 58

Statement exhibiting the balances of appropriations unexpended June 30, 1876, and of the ap ending June 30, 1877, together with the unexpended balances on June

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL.				
United States Senate:				
Salaries and mileage of Senators	1876	.....	.....	.....
Do	1877	19	143, 226	.....
Salaries officers and employés	1876	.....	.....	$319 51
Do	1877	19	65, 103, 104, 143, 225.	.....
Reporting proceedings and debates, Forty-third Congress	.....	.....	.....	12
Reporting proceedings and debates	1877	19	144	.....
Contingent expenses clerks to committees and pages	1875	19	103	1, 362 20
Do	1877	19	144, 226, 295	.....
Contingent expenses labor	1875	.....	.....	13
Do	1876	.....	.....	.....
Do	1877	19	65	.....
Contingent expenses stationery and newspapers	1875	.....	.....	327 62
Do	1876	.....	.....	.....
Do	1877	19	144	.....
Contingent expenses horses and wagons	1875	.....	.....	97 50
Do	1877	19	65, 144, 295	.....
Contingent expenses fuel for heating apparatus	1875	.....	.....	923 42
Do	1876	.....	.....	.....
Do	1877	19	144	.....
Contingent expenses furniture and repairs	1876	19	103, 295	.....
Do	1877	19	144, 295	.....
Contingent expenses folding documents	1876	.....	.....	.....
Do	1877	19	65	.....
Contingent expenses material folding	1877	19	144	.....
Contingent expenses pay of folders	1877	19	144, 295	.....
Contingent expenses miscellaneous items	1875	.....	.....	2, 000 00
Do	1876	19	226	.....
Do	1877	19	144	.....
Contingent expenses packing-boxes	1877	19	144, 295	.....
Contingent expenses Joint Select Committee to Investigate Chinese Immigration.	.....	19	123, 371	.....
Contingent expenses Select Committee to Prepare a Suitable Form of Government for the District of Columbia.	.....	19	217	.....
Investigation in regard to election in Kansas, Louisiana, and Arkansas.	.....	.....	.....	16, 630 87
Salary telegraph-operator	1875	.....	.....	18 48
Payment to the estate of Henry Wilson, late Vice-President	.....	19	103	.....
Payment to W. J. McDonald for preparing Senate Manual	1877	19	105	.....
Payment to John Young Brown, M. C., Fortieth Congress; act March 3, 1877.	.....	19	297	.....
Expenses of impeachment-trial of W. W. Belknap	.....	19	103	.....
Publication of report of impeachment-trial of W. W. Belknap	1877	19	201	.....
Expenses of investigations of elections in Mississippi	.....	19	118, 226	.....
Expenses of compiling and preparing Congressional Directory.	1877	19	144	.....
Expenses of Electoral Commission; act March 3, 1877	.....	19	371	.....
Postage, office Secretary of Senate	1877	19	144	.....
Contingent expenses, cartage	1877	19	144	.....
Contingent expenses, salaries Capitol police	1877	19	144, 295	.....
Contingent expenses of the Committee on Privileges and Elections.	.....	19	221, 226, 370	.....
Annals and Debates of Congress	.....	19	356	.....
Payment to the widow of Hon. O. S. Ferry, United States Senator.	.....	19	361	.....
Engraving and printing portraits of Andrew Johnson, Henry Wilson, and Orris S. Ferry.	.....	19	27	.....
Engraving and printing portrait of H. H. Starkweather	.....	19	220	.....
House of Representatives:				
Salaries and mileage of Members and Delegates	1875	.....	.....	42, 466 14
Do	1876	.....	.....	92, 511 44
Do	1877	19	145	.....
Salaries officers and employés	1875	.....	.....	10, 160 89
Do	1875 / 1876	.....	.....	2, 656 07
Do	1877	19	65, 143, 225, 296, 371.	.....
Monuments to Representatives, Congressional Cemetery	.....	.....	.....	1, 500 00
Monument in Fairmount Park, Pennsylvania, in commemoration of Emancipation.	1877	19	114	.....
Contingent expenses clerks to committees	1875	.....	.....	2, 193 84
Do	1876	19	103	3, 500 00
Carried forward	.....	.....	.....	176, 668 23

propriations, expenditures, and the amounts carried to the surplus fund during the fiscal year 30, 1877, which are to be accounted for in the next annual statement.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
	$11, 297 50	$11, 297 50			$11, 297 50
$410, 311 72		410, 311 72	$410, 311 72		
		319 51			319 51
174, 099 24		174, 099 24	171, 307 40		2, 791 84
		12		$0 12	
25, 000 00		25, 000 00	25, 000 00		
90 00		1, 452 20	162 00	1, 290 20	
35, 828 00		35, 828 00	35, 828 00		
		13		13	
	5 80	5 80			5 80
4, 401 80	2 00	4, 403 80	4, 401 80		2 00
		327 62		327 62	
	238 88	238 88			238 88
14, 150 00		14, 150 00	14, 150 00		
		97 50		97 50	
5, 001 25		5, 001 25	5, 001 25		
		923 42		923 42	
	1, 504 28	1, 504 28			1, 504 28
10, 000 00		10, 000 00	10, 000 00		
1, 126 15	6 68	1, 132 83	1, 126 15		6 68
9, 600 00		9, 600 00	9, 600 00		
	1 28	1 28			1 28
900 00		900 00	900 00		
4, 000 00		4, 000 00	4, 000 00		
4, 740 00		4, 740 00	3, 840 00		900 00
		2, 000 00		2, 000 00	
214 85		214 85	214 85		
37, 000 00		37, 000 00	37, 000 00		
790 00		790 00	790 00		
5, 512 85		5, 512 85	5, 512 85		
1, 500 00		1, 500 00	1, 500 00		
		16, 630 87		16, 630 87	
		18 48		18 48	
10, 222 00		10, 222 00	10, 222 00		
1, 000 00		1, 000 00	1, 000 00		
11, 241 20		11, 241 20	11, 241 20		
50, 000 00	13, 416 16	63, 416 16	25, 000 00		38, 416 16
5, 030 00		5, 030 00	5, 028 59		1 41
5, 081 30	10 00	5, 091 30	5, 081 30		10 00
1, 200 00		1, 200 00	1, 200 00		
7, 000 00		7, 000 00	6, 592 57		407 43
100 00		100 00	100 00		
700 00		700 00	700 00		
21, 800 00		21, 800 00	21, 800 00		
100, 000 00		100, 000 00	100, 000 00		
4, 200 00		4, 200 00	4, 200 00		
2, 500 00		2, 500 00	2, 500 00		
2, 934 00		2, 934 00	2, 934 00		
680 00		680 00	680 00		
		42, 466 14		42, 466 14	
		92, 511 44			92, 511 44
1, 650, 000 00		1, 650, 000 00	1, 566, 435 81		83, 564 19
		10, 160 89		10, 160 89	
		2, 656 07			2, 656 07
234, 714 27		234, 714 27	233, 538 60		1, 175 67
		1, 500 00			1, 500 00
3, 000 00		3, 000 00	3, 000 00		
		2, 193 84		2, 193 84	
137 00	90 00	3, 727 00	2, 179 00		1, 548 00
2, 855, 805 63	26, 572 58	3, 059, 046 44	2, 744, 079 09	76, 109 21	238, 858 14

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$176,668 23
Contingent expenses clerks to committees	1877	19	65, 103, 104, 146, 225, 361, 371.	
Contingent expenses pay of folders	1877	19	65, 103, 146, 226, 362, 371.	
Contingent expenses folding documents	1875	19	103, 118	4,555 80
Do	1876	19	103	
Cortingent expenses materials for folding	1877	19	146, 226	
Contingent expenses fuel for heating apparatus	1875			41 61
Do	1876			
Do	1877	19	146	
Contingent expenses furniture and repairs	1875			35
Do	1876			
Do	1877	19	146	
Contingent expenses horses and wagons	1877	19	65, 146	
Contingent expenses packing-boxes	1877	19	146	
Contingent expenses cartage	1876			
Do	1877	19	146	
Contingent expenses postage	1877	10	146, 226	
Contingent expenses expenses incurred in obtaining evidence filed before returning-board, Louisiana.		19	357	
Contingent expenses miscellaneous items	1875	19	361	1,163 92
Do	1876	19	103, 146	10,819 79
Do	1877	19	103, 146, 226, 297, 371.	
Contingent expenses pages	1875			670 00
Do	1876	19	104	2,452 50
Do	1877	19	65, 146, 297, 361.	
Contingent expenses salaries Capitol police	1875			209 12
Do	1876			78
Do	1877	19	65, 144, 295	
Contingent expenses stationery and newspapers	1875			22 45
Do	1876			12,262 43
Do	1877	19	144	
Contingent expenses salary telegraph operator	1875			1,200 00
Equestrian statue of Nathaniel Green				45,000 00
Pedestal for equestrian statue of General J. B. McPherson				
Completion of the Washington monument		19	123	
Conveying votes of Electors for President and Vice-President		19	219	
Contingent expenses House of Representatives, expenses of special committees.	?	19	219, 226	
Payment for contesting seats, Forty-fourth Congress		19	355, 356	
Salaries office of Public Printer	1875			3 00
Do	1877	19	65, 146	
Contingent expenses office of Public Printer	1875			1,500 00
Do	1876			2,500 00
Do	1877	19	147	
Public printing and binding	1875			39,049 35
Do	1876			244,147 38
Do	1877	19	104, 344	
Lithographing and engraving	1875			20,473 24
Do	1876			16,000 00
Salaries Library of Congress	1875			34 72
Do	1876			4 80
Do	1877	19	65, 104, 147	
Increase Library of Congress	1875			12 56
Do	1876			4,000 00
Do	1877	19	174	
Contingent expenses Library of Congress	1875			2 39
Do	1876			1,500 00
Do	1877	19	147	
Plans for Library of Congress	1875			1,000 00
Do	1877			
Postage Library of Congress	1877	19	147	
Works of art for the Capitol	1876			4,300 00
Salaries Botanical Garden	1875			1 89
Do	1876			
Do	1877	19	65, 147	
Improving Botanical Garden	1875			12 18
Do	1876	19	147	4 47
Do	1877	19	147, 227, 370	
Improving buildings Botanical Garden	1876			70
Carried forward				589,613 66

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$2,855,805 63	$26,572 58	$3,059,046 44	$2,744,079 09	$76,109 21	$238,858 14
26,504 00	.....	26,504 00	25,259 46	.....	1,244 54
19,663 56	.....	19,663 56	19,663 56	.....	.....
514 80	.....	5,070 60	740 00	3,592 60	738 00
9,850 00	2,128 47	11,978 47	9,844 06	.....	2,134 41
11,000 00	.....	11,000 00	10,716 59	.....	283 41
.....	.....	41 61	.....	41 61	.....
.....	4,046 34	4,046 34	.....	.....	4,046 34
10,000 00	.....	10,000 00	9,755 79	.....	244 21
.....	.....	35	.....	35	.....
.....	773 75	773 75	.....	.....	773 75
5,000 00	.....	5,000 00	4,999 04	.....	96
4,228 37	.....	4,228 37	4,228 37	.....	.....
2,718 00	.....	2,718 00	2,718 00	.....	.....
.....	225 00	225 00	.....	.....	225 00
700 00	.....	700 00	700 00	.....	.....
570 90	.....	570 90	570 90	.....	.....
2,400 00	.....	2,400 00	2,400 00	.....	.....
111 60	.....	1,275 52	111 60	1,163 92	.....
12,302 40	857 42	23,979 61	14,139 79	.....	9,839 82
125,273 21	437 46	125,710 67	125,710 67	.....	.....
.....	.....	670 00	.....	670 00	.....
60 00	.....	2,512 50	2,132 50	.....	380 00
12,838 27	.....	12,838 27	12,815 01	.....	23 26
.....	.....	209 12	.....	209 12	.....
.....	.....	78	.....	.....	78
25,285 71	12 75	25,298 46	24,112 14	.....	1,186 32
.....	.....	22 45	.....	22 45	.....
.....	196 31	12,458 74	11,806 27	.....	652 47
43,370 00	39 82	43,409 82	43,307 00	.....	102 82
.....	.....	1,200 00	.....	1,200 00	.....
.....	.....	45,000 00	20,000 00	.....	25,000 00
.....	27 86	27 86	.....	.....	27 86
200,000 00	.....	200,000 00	5,000 00	.....	195,000 00
20,000 00	.....	20,000 00	8,857 00	.....	11,143 00
62,945 00	.....	62,945 00	62,945 00	.....	.....
21,318 10	.....	21,318 10	21,318 10	.....	.....
.....	.....	3 00	.....	3 00	.....
13,171 17	.....	13,171 17	13,171 17	.....	.....
.....	.....	1,500 00	503 24	996 76	.....
.....	428 67	2,928 67	1,500 00	.....	1,428 67
2,500 00	.....	2,500 00	1,111 73	.....	1,388 27
.....	.....	39,049 35	.....	39,049 35	.....
.....	9,774 98	253,922 36	132,191 16	.....	121,731 20
1,524,737 50	107,709 16	1,632,446 66	1,457,002 73	.....	175,443 93
.....	.....	20,473 24	.....	20,473 24	.....
.....	.....	16,000 00	2,685 05	.....	13,314 95
.....	.....	34 72	.....	34 72	.....
.....	.....	4 80	.....	.....	4 80
30,553 59	.....	30,553 59	30,553 59	.....	.....
.....	.....	12 56	.....	12 56	.....
.....	.....	4,000 00	4,000 00	.....	.....
14,500 00	.....	14,500 00	14,500 00	.....	.....
.....	.....	2 39	.....	2 39	.....
.....	.....	1,500 00	1,500 00	.....	.....
1,500 00	.....	1,500 00	1,500 00	.....	.....
.....	.....	1,000 00	1,000 00	.....	.....
.....	1,000 00	1,000 00	804 50	.....	195 50
700 00	.....	700 00	.....	.....	700 00
.....	.....	4,300 00	2,000 00	.....	2,300 00
.....	.....	1 89	.....	1 89	.....
.....	1 07	1 07	.....	.....	1 07
10,297 53	.....	10,297 53	10,297 53	.....	.....
.....	.....	12 18	.....	12 18	.....
600 00	.....	604 47	600 00	.....	4 47
3,900 00	.....	3,900 00	3,400 00	.....	500 00
.....	.....	70	.....	.....	70
5,074,919 34	154,231 64	5,818,764 64	4,866,250 64	143,595 35	808,918 65

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$589,613 66
Improving buildings Botanical Garden	1877	19	104	
Payments of judgments Court of Claims		19	347	
Do	1875			176,587 88
Do	1876			47 50
Reporting decisions, Court of Claims	1877	19	168	
Salaries judges, &c., Court of Claims	1877	19	168	
Contingent expenses Court of Claims	1877	19	168	
Salary of the President	1877	19	148	
Salary of the Vice-President	1876			4,847 84
Do	1877	19	148	
Salaries Executive office	1877	19	65, 148	
Contingent Executive office	1877	19	148	
Postage Executive office	1877	19	148	
Salaries Department of State	1875			9,970 13
Do	1876			7,969 59
Do	1877	19	65, 148	
Proof-reading Department of State	1875			1,107 00
Do	1876			1,690 50
Do	1877	19	148	
Stationery, furniture, &c., Department of State	1875			234 90
Do	1876			2,050 00
Do	1877	19	148	
Books and maps Department of State	1875			864 49
Do	1876			500 00
Do	1877	19	148	
Contingent expenses Department of State	1875			2,307 88
Do	1876	19	109	2,972 53
Do	1877	19	148	
Rent of stable and wagon-shed, Department of State	1877	19	148	
Rent and occupation of Bay and Peninsula of Samana, (act March 3, 1877.)		19	357	
Lithographing Department of State	1875			1,213 65
Do	1876			1,098 90
Do	1877	19	149	
Editing, publishing, and distributing Revised and Annual Statutes.	1875			268 31
Do	1875, 1876			24,200 00
Do	1877	19	149	
Publishing laws Department of State	1875			27,768 00
Do	1876			50,000 00
Postage Department of State	1875			38,224 62
Do	1876			22,563 31
Do	1877	19	169	
Salaries of ministers	1871			
Do	1875			8,515 50
Do	1876			148,339 05
Do	1877	19	170	
Salaries of secretaries of legation	1875			871 80
Do	1876			17,154 53
Do	1877	19	170	
Contingent expenses foreign ministers	1875			2,889 71
Do	1876			39,701 17
Do	1877	19	170	
Salaries consular service	1871			978 97
Do	1872			359 49
Do	1873, 1874	19	363	
Do	1875	19	363	963 81
Do	1876			146,240 80
Do	1877	19	171	
Salaries interpreters to consulates in China, Japan, and Siam	1874			182 07
Do	1876			8,119 33
Do	1877	19	174	
Salaries, marshals consular courts	1875			1,937 20
Do	1876			3,633 68
Do	1877	19	174	
Salaries consular officers not citizens	1875			5,218 23
Do	1876			9,793 50
Do	1877	19	174	
Expenses interpreters, guards, &c., in Turkish Dominions	1875			422 22
Do	1876			1,034 42
Do	1877	19	174	
Loss on bills of exchange consular service	1875			40,115 69
Carried forward				1,402,571 86

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$5,074,919 34	$154,231 64	$5,818,764 64	$4,866,250 64	$143,595 35	$808,918 65
3,500 00	.....	3,500 00	3,500 00	.....	.....
6,292 11	.....	6,292 11	1,838 89	.....	4,453 22
.....	.....	176,587 88	75 52	176,512 36	.....
.....	.....	47 50	.....	.....	47 50
1,000 00	.....	1,000 00	1,000 00	.....	.....
29,840 00	.....	29,840 00	29,840 00	.....	.....
2,000 00	.....	2,000 00	2,000 00	.....	.....
50,000 00	.....	50,000 00	49,722 21	.....	277 79
.....	.....	4,847 84	.....	.....	4,847 84
8,000 00	.....	8,000 00	2,622 22	.....	5,377 78
12,878 27	.....	12,878 27	12,878 27	.....	.....
3,000 00	.....	3,000 00	3,000 00	.....	.....
600 00	.....	600 00	280 00	.....	320 00
.....	.....	9,970 13	.....	9,970 13	.....
.....	.....	7,969 59	465 00	.....	7,504 59
118,005 93	.....	118,005 93	112,955 47	.....	5,050 46
.....	.....	1,107 00	.....	1,107 00	.....
.....	1 00	1,691 50	17 15	.....	1,674 35
2,500 00	60 00	2,560 00	1,559 50	.....	1,000 50
.....	55 20	290 10	.....	290 10	.....
.....	.....	2,050 00	1,833 25	.....	216 75
4,000 00	.....	4,000 00	4,000 00	.....	.....
.....	357 92	1,222 41	.....	1,222 41	.....
.....	.....	500 00	500 00	.....	.....
2,000 00	.....	2,000 00	2,000 00	.....	.....
.....	1,296 76	3,604 64	.....	3,604 64	.....
1,000 00	741 68	4,714 21	3,033 04	.....	1,681 17
19,625 00	2,980 00	22,605 00	12,575 30	.....	10,029 70
1,000 00	.....	1,000 00	800 00	.....	200 00
65,000 00	.....	65,000 00	65,000 00	.....	.....
.....	.....	1,213 65	.....	1,213 65	.....
.....	102 62	1,201 52	.....	.....	1,201 52
1,500 00	.....	1,500 00	1,200 00	.....	300 00
.....	527 57	795 88	.....	795 88	.....
.....	.....	24,200 00	.....	.....	24,200 00
20,000 00	.....	20,000 00	6,500 00	.....	13,500 00
.....	2,000 00	29,768 00	.....	29,768 00	.....
.....	.....	50,000 00	.....	.....	50,000 00
.....	.....	38,224 62	.....	38,224 62	.....
.....	928 03	23,491 34	1,950 81	.....	21,540 53
20,000 00	1,068 22	21,068 22	5,555 68	.....	15,512 54
.....	14 88	14 88	.....	14 88	.....
.....	7,981 26	16,496 76	9,449 86	7,046 90	.....
.....	.....	148,339 05	115,452 55	.....	32,886 50
293,000 00	.....	293,000 00	205,276 12	.....	87,723 88
.....	3,274 77	4,146 57	90 62	4,055 95	.....
.....	.....	17,154 53	12,613 78	.....	4,540 75
38,500 00	50 98	38,550 98	31,305 76	.....	7,245 22
.....	6,447 09	9,336 80	6,486 23	2,850 57	.....
.....	9,125 29	48,826 46	14,561 71	.....	34,264 75
75,000 00	360 65	75,360 65	46,493 25	.....	28,867 40
.....	167 80	1,146 77	.....	1,146 77	.....
.....	.....	359 49	.....	359 49	.....
455 83	.....	455 83	455 83	.....	.....
1,629 75	297 13	2,890 69	2,657 61	.....	233 08
.....	10,097 55	156,338 35	154,929 02	.....	1,409 33
452,900 00	12,743 58	465,643 58	301,788 70	.....	163,854 88
.....	.....	182 07	.....	182 07	.....
.....	.....	8,119 33	3,932 99	.....	4,186 34
17,000 00	536 47	17,536 47	8,242 86	.....	9,293 61
.....	.....	1,937 20	.....	1,937 20	.....
.....	.....	3,633 68	1,209 06	.....	2,424 62
7,700 00	.....	7,700 00	5,607 24	.....	2,092 76
.....	.....	5,218 23	.....	5,218 23	.....
.....	.....	9,793 50	478 08	.....	9,315 42
10,000 00	.....	10,000 00	1,556 48	.....	8,443 52
.....	.....	422 22	.....	422 22	.....
.....	.....	1,034 42	765 85	.....	268 57
3,000 00	.....	3,000 00	2,489 87	.....	510 13
.....	.....	40,115 69	297 13	39,818 56	.....
345,846 23	215,448 09	7,963,866 18	6,119,093 55	469,356 98	1,375,415 65

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$1,402,571 86
Loss on bills of exchange, consular service	1876			48,000 00
Do	1877	19	174	
Contingent expenses United States consulates	1872			95 86
Do	1874			
Do	1875	19	363	51 16
Do	1876	19	363	38,488 08
Contingent expenses United States consulates, transfer account.	1876			
Contingent expenses United States consulates	1877	19	175	
Blank books, stationery, &c., consuls	1871			
Prisons for American convicts	1875			4,258 80
Do	1876			11,121 54
Do	1877	19	175	
Bringing home criminals	1875			1,723 61
Do	1876			5,000 00
Do	1877	19	175	
Relief and protection of American seamen	1873			
Do	1875			64,660 25
Do	1876			66,425 71
Do	1877	19	175	
Expenses under the neutrality act	1875			20,000 00
Do	1876			20,000 00
Do	1877	19	175	
Annual expenses Cape Spartel light, Coast of Morocco	1877	19	175	
Allowance to widows or heirs of diplomatic officers who die abroad.	1875			4,911 36
Do	1876			3,142 87
Do	1877	19	175	
Rescuing shipwrecked American seamen	1875			2,084 00
Do	1876			3,400 00
Do	1877	19	175	
Rent of court-house and jail in Japan	1875			1,207 50
Do	1876			1,300 00
Do	1877	19	175	
Commissioner to international penitentiary congress,				8,000 00
Buildings and grounds for legation in China	1875			5,000 00
Do	1876			5,000 00
Do	1877	19	175	
Salaries United States and Spanish Claims Commission	1876			1,662 10
Do	1877	19	175	
Contingent expenses United States and Spanish Claims Commission.	1875			38 67
Do	1876			675 31
Do	1877	19	175	
Salaries diplomatic and consular officers not otherwise provided for.	1877	19	175	
Salaries United States and Mexican Claims Commission	1875			6,000 00
Do	1877			9,991 76
Contingent expenses United States and Mexican Claims Commission.	1877			2,000 00
Inquiries into depredations on Texan frontier				1,792 23
Survey of boundary between the United States and British Possessions.				17,035 00
Salary of private amanuensis of minister to Great Britain	1876			
Commission to determine boundary between United States and British possessions.				5,000 00
International Exposition at Vienna				36,157 39
Tribunal of arbitration at Geneva				65,706 70
Salaries and expenses Court of Commissioners Alabama Claims.		18 19	246 363	
Estates of decedents, trust fund				38,762 59
Payment to Government of Japan for rent of lands or buildings.				296 75
Expenses attending visit of the King of the Hawaiian Islands				5,020 04
Judgments Court of Commissioners Alabama Claims		18	248	
Scheldt dues	1874			
Salaries office Secretary of the Treasury	1875			2,053 69
Do	1876			
Do	1877	19	65,149	
Salaries office Secretary of the Treasury, (loans and currency.)	1875			705 14
Do	1876			
Do	1877	19	65,149	
Carried forward				1,909,339 97

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$6,345,846 23	$215,448 09	$7,963,866 18	$6,119,093 55	$469,356 98	$1,375,415 65
.....	.....	48,000 00	6,117 00	.....	41,883 00
10,000 00	.....	10,000 00	10 25	.....	9,989 75
.....	.....	95 86	.....	95 86	.....
.....	163 33	163 33	.....	163 33	.....
1,653 41	532 05	2,236 62	2,236 62	.....	.....
13,980 15	838 29	53,306 52	53,205 84	.....	100 68
.....	1,092 47	1,092 47	1,092 47	.....	.....
115,000 00	253 00	115,253 00	89,050 11	.....	26,202 89
.....	78 19	78 19	.....	78 19	.....
.....	.....	4,258 80	.....	4,258 80	.....
.....	12 00	11,133 54	6,164 89	.....	4,968 65
18,750 00	1,367 56	20,117 56	9,417 44	.....	10,700 12
.....	.....	1,723 61	146 86	1,576 75	.....
.....	.....	5,000 00	719 29	.....	4,280 71
5,000 00	.....	5,000 00	1,350 88	.....	3,649 12
.....	183 16	183 16	.....	183 16	.....
.....	.....	64,660 25	418 07	64,242 18	.....
.....	2,717 98	69,143 69	20,677 71	.....	48,465 98
70,000 00	1,969 72	71,969 72	52,395 54	.....	19,574 18
.....	.....	20,000 00	.....	20,000 00	.....
.....	.....	20,000 00	59 00	.....	19,941 00
20,000 00	.....	20,000 00	30 00	.....	19,970 00
285 00	.....	285 00	285 00	.....	.....
.....	.....	4,911 36	1,030 81	3,880 55	.....
.....	.....	3,142 87	1,075 44	.....	2,067 43
5,000 00	.....	5,000 00	628 67	.....	4,371 33
.....	1,000 00	3,084 00	.....	3,084 00	.....
.....	.....	3,400 00	1,703 39	.....	1,696 61
4,500 00	.....	4,500 00	2,650 00	.....	1,850 00
.....	.....	1,207 50	.....	1,207 50	.....
.....	.....	1,300 00	.....	.....	1,300 00
3,850 00	.....	3,850 00	3,700 00	.....	150 00
.....	.....	8,000 00	.....	.....	8,000 00
.....	.....	5,000 00	.....	5,000 00	.....
.....	.....	5,000 00	4,854 44	.....	145 56
3,100 00	.....	3,100 00	2,356 02	.....	743 98
.....	.....	1,662 10	1,662 10	.....	.....
9,000 00	.....	9,000 00	5,133 95	.....	3,866 05
.....	.....	38 67	.....	38 67	.....
.....	.....	675 31	166 70	.....	508 61
2,212 50	407 50	2,620 00	897 40	.....	1,722 60
25,000 00	.....	25,000 00	21,154 65	.....	3,845 35
.....	.....	6,000 00	.....	6,000 00	.....
.....	.....	9,991 76	6,100 00	.....	3,891 76
.....	.....	2,000 00	1,850 00	.....	150 00
.....	782 80	2,575 03	.....	2,575 03	.....
.....	463 06	17,498 06	1,505 70	.....	15,992 36
.....	266 39	266 39	.....	.....	266 39
.....	.....	5,000 00	.....	5,000 00	.....
.....	2,192 11	38,349 50	.....	38,349 50	.....
.....	.....	65,706 70	12,075 94	.....	53,630 76
55,435 99	1,386 00	56,821 99	56,821 99	.....	.....
.....	3,549 12	42,311 71	3,936 07	.....	38,375 64
.....	.....	296 75	.....	296 75	.....
.....	.....	5,020 04	.....	5,020 04	.....
2,674,465 93	529 29	2,674,986 22	2,674,986 22	.....	.....
.....	149 45	149 45	.....	.....	149 45
.....	.....	2,053 69	155 00	1,898 69	.....
.....	407 44	407 44	.....	.....	407 44
298,364 43	.....	298,364 43	298,364 43	.....	.....
.....	.....	705 14	.....	705 14	.....
.....	104 35	104 35	.....	.....	104 35
102,562 83	.....	102,562 83	102,562 83	.....	.....
9,784,006 47	235,884 35	11,929,230 79	9,567,842 27	633,011 12	1,728,377 40

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$1,909,339 97
Salaries office Supervising Architect	1875			556 29
Do	1876			
Do	1877	19	65,149	
Salaries office First Comptroller	1875			931 40
Do	1876			
Do	1877	19	65,149	
Salaries office Second Comptroller	1875			792 11
Do	1876			
Do	1877	19	65,150	
Salaries office Commissioner of Customs	1875			849 37
Do	1876			
Do	1877	19	65,150	
Salaries office First Auditor	1875			3 01
Do	1876			
Do	1877	19	65,150	
Salaries office First Auditor, (loans)	1875			95 60
Do	1876			
Do	1877	19	65,150	695 92
Salaries office Second Auditor	1875			
Do	1876			
Do	1877	19	65,150	
Salaries office Third Auditor	1875			73 65
Do	1876			
Do	1877	19	65,150	
Salaries office Fourth Auditor	1875			151 05
Do	1876			
Do	1877	19	65,150	
Salaries office Fifth Auditor	1875			236 86
Do	1876			
Do	1877	19	65,150	
Salaries office Sixth Auditor	1875			111 63
Do	1877	19	65,150	
Salaries office Register	1875			87 19
Do	1876			4 95
Do	1877	19	65,151	
Salaries office Register, (loans)	1875			387 69
Do	1876			5 15
Do	1877	19	65,151	
Salaries office Treasurer	1875			347 16
Do	1876			
Do	1877	19	65,150,151	
Salaries office Treasurer, (loans)	1875			587 92
Do	1876			
Do	1877	19	65,151	
Salaries office Treasurer, (national currency reimbursable)	1876			11,656 00
Do	1877	19	65,151	
Contingent expenses national currency, act June 20, 1874; reimbursable, act March 3, 1875; Treasurer's office.		18	372	
Salaries, office Comptroller of the Currency	1875			14,014 29
Do	1876			
Do	1877	19	65,151	
Salaries office Comptroller of the Currency, (national currency reimbursable.)	1875			1,289 20
Do	1876			
Do	1877	19	65,151	
Salaries office Commissioner of Internal Revenue	1875			896 32
Do	1876			
Do	1877	19	65,151,152	
Salaries office Light-House Board	1875			101 10
Do	1877	19	65,153	
Salaries office Bureau of Statistics	1875			133 37
Do	1876			
Do	1877	19	65,153	
Salaries temporary clerks, Treasury Department	1875			17 59
Do	1876			
Do	1877	19	169,364	
Salaries temporary clerks office Treasurer United States	1875			12 50
Do	1876			
Contingent expenses Treasury Department investigation of accounts.	1875			7 22
Do	1876			
Do	1877	19	153	
Carried forward				1,943,384 51

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$9, 784, 006 47	$235, 884 35	$11, 929, 230 79	$9, 567, 842 27	$633, 011 12	$1, 728, 377 40
		556 29		556 29	
	3 80	3 80			3 80
23, 437 55		23, 437 55	23, 437 55		
		931 40		931 40	
	65 50	65 50			65 50
66, 852 45		66, 852 45	66, 852 45		
		792 11		792 11	
	44 60	44 60			44 60
92, 064 67		92, 064 67	92, 064 67		
		849 37		849 37	
	2 83	2 83			2 83
48, 575 08		48, 575 08	48, 575 08		
		3 01		3 01	
	9 01	9 01			9 01
53, 955 14		53, 955 14	53, 955 14		
		95 60		95 60	
	16 50	16 50			16 50
16, 286 96	159 85	16, 446 81	16, 446 81		
		695 92		695 92	
	60 17	60 17	13 85		46 32
215, 299 75		215, 299 75	215, 299 75		
		73 65		73 65	
	73	73			73
199, 487 90		199, 487 90	199, 487 90		
		151 05		151 05	
	2 33	2 33			2 33
73, 790 84		73, 790 84	73, 790 84		
		236 86		236 86	
	5 12	5 12			5 12
43, 809 16		43, 809 16	43, 809 16		
		111 63		111 63	
302, 072 31		302, 072 31	302, 072 31		
		87 19		87 19	
		4 95			4 95
64, 727 42	2, 000 00	66, 727 42	66, 727 42		
		387 69		387 69	
		5 15			5 15
128, 953 86	4, 000 00	132, 953 86	132, 953 86		
		347 16		347 16	
	17 91	17 91			17 91
158, 309 51		158, 309 51	158, 309 51		
		587 92		587 92	
	30 66	30 66			30 66
191, 374 89		191, 374 89	191, 374 89		
	582 62	12, 238 62			12, 238 62
127, 268 18		127, 268 18	127, 268 18		
188, 154 33		188, 154 33	188, 154 33		
		14, 014 29		14, 014 29	
	1, 174 05	1, 174 05			1, 174 05
110, 565 98		110, 565 98	110, 565 98		
		1, 289 20		1, 289 20	
	1, 164 24	1, 164 24			1, 164 24
25, 587 83		25, 587 83	25, 587 83		
		896 32		896 32	
	64 99	64 99			64 99
272, 372 03		272, 372 03	272, 372 03		
		101 10		101 10	
14, 272 23		14, 272 23	14, 272 23		
		133 37		133 37	
	1 07	1 07			1 07
47, 353 32		47, 353 32	47, 353 32		
		17 59		17 59	
	3 39	3 39			3 39
56, 558 33		56, 558 33	56, 558 33		
		12 50		12 50	
	50	50			50
		7 22		7 22	
	1, 601 54	1, 601 54	11 35		1, 590 19
2, 500 00		2, 500 00	2, 500 00		
12, 307, 636 19	246, 895 76	14, 497, 916 46	12, 097, 657 04	655, 389 56	1, 744, 869 86

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
CIVIL—Continued.				
Brought forward				$1,943,384 51
Contingent expenses Treasury Department, miscellaneous items.	1875			161 34
Do	1876			
Do	1877	19	153, 154	
Contingent expenses Treasury Department, ice	1875			2,907 42
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, furniture	1875			85 33
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, freight, telegrams, &c.	1875			776 52
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, horses and wagons.	1875			42 67
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, fuel, &c	1875			26 85
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, gas, &c	1875			4,404 10
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, carpets and repairs.	1875			1 88
Do	1876			
Do	1877	19	153	
Contingent expenses Treasury Department, binding, newspapers, &c.	1875			54 37
Do	1877	19	153	
Contingent expenses Treasury Department, rent	1877	19	153	
Stationery for Treasury Department	1874			11 97
Do	1875			1,023 64
Do	1876			3,555 03
Do	1877	19	153	
Postage for Treasury Department	1875			9,818 47
Do	1876			36,509 59
Do	1877	19	169, 364	
Expenses of the national currency	1873			
Do	1876			614 25
Expenses of the national currency, transfer account	1876			
Expenses of the national currency	1877	19	117	
Propagation of food-fishes				6,000 00
Do	1875 / 1876			
Do	1877	19	117	
Do	1877 / 1878	19	354	
Expenses of inquiry respecting food-fishes	1876			959 31
Do	1877	19	117	
Illustrations for report on food-fishes	1877	19	117	
Suppressing counterfeiting and fraud	1873	19	354	
Do	1874	19	354	
Do	1875			3,360 00
Do	1876			13,443 79
Do	1877	19	109	
Expenses of rebel archives and records of captured and abandoned property.	1876			578 24
Do	1877	19	65	
Collection of captured and abandoned property records, and evidence respecting same.	1876			12,819 76
Do	1877	19	65	
Plans for public buildings	1875			85
Do	1876			
Do	1877	19	118	
Defending claims for cotton seized				13 27
Plans and specifications for public buildings at Auburn, N. Y.				3,133 75
Vaults, safes, and locks for public buildings	1875			226 31
Do	1876			
Do	1877	19	118	
Purchase and management of the Louisville and Portland Canal.				734,045 69
Carried forward				2,777,958 91

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$12,307,636 19	$246,895 76	$14,497,916 46	$12,097,657 04	$655,389 56	$1,744,869 86
		161 34		161 34	
	261 26	261 26	4 85		256 41
15,000 00	2,145 27	17,145 27	17,145 27		
		2,907 42		2,907 42	
	72 66	72 66			72 66
5,000 00		5,000 00	5,000 00		
		85 33	40 00	45 33	
	17 21	17 21			17 21
12,500 00	4,280 26	16,780 26	16,780 26		
		776 52		776 52	
	2,353 03	2,353 03			2,353 03
5,000 00	13 34	5,013 34	5,013 34		
		42 67		42 67	
	1,464 08	1,464 08			1,464 08
3,400 00	63 75	3,463 75	3,463 75		
		26 85		26 85	
	193 00	193 00			193 00
9,000 00		9,000 00	9,000 00		
		4,404 10		4,404 10	
	1,257 10	1,257 10			1,257 10
12,500 00		12,500 00	12,500 00		
		1 88		1 88	
	83 01	83 01			83 01
5,000 00	11 30	5,011 30	5,011 30		
		54 37		54 37	
10,000 00	1,816 52	11,816 52	11,816 52		
13,000 00		13,000 00	13,000 00		
		11 97		11 97	
		1,023 64		1,023 64	
	2,280 90	5,835 93	5,756 00		79 93
40,000 00	51,858 16	91,858 16	89,351 41		2,506 75
		9,818 47		9,818 47	
	3,391 00	39,900 59	36,498 40		3,402 19
200,000 00		200,000 00	185,832 53		14,167 47
	10 00	10 00		10 00	
	372 30	986 55	630 10		356 45
	1,067 75	1,067 75	1,067 75		
200,000 00	8,775 00	208,775 00	137,182 02		71,592 98
	165 24	6,165 24	6,163 49		1 75
	18 80	18 80			18 80
30,000 00	53 58	30,053 58	30,053 58		
50,000 00		50,000 00	17,900 00		32,100 00
	13	959 44	959 31		13
5,000 00		5,000 00	5,000 00		
1,000 00		1,000 00	1,000 00		
239 80		239 80	239 80		
953 99		953 99	917 15		36 84
		3,360 00	773 85	2,586 15	
	2,582 89	16,026 68	15,591 81		434 87
100,000 00	896 34	100,896 34	97,678 70		3,217 64
		578 24	541 97		36 27
733 72		733 72	733 72		
		12,819 76	247 25		12,572 51
220 06		220 06	220 06		
		85		85	
	951 06	951 06			951 06
3,000 00	107 00	3,107 00	3,107 00		
		13 27	13 27		
		3,133 75			3,133 75
		226 31	48 00	178 31	
	467 12	467 12			467 12
50,000 00		50,000 00	50,000 00		
		734,045 69	48,120 00		685,925 69
13,079,183 76	333,924 82	16,191,067 49	12,932,059 50	677,439 43	2,581,568 56

Statement exhibiting the balances of appropriation

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$2,777,958 91
Salaries Bureau Printing and Engraving	1875			4,542 10
Do	1876			3,103 85
Do	1877	19	65,153	
Labor and expenses engraving and printing	1875			1,183 75
Do	1876			19,338 30
Do	1877	19	116	
Extra compensation to discharged employés of Bureau of Engraving and Printing.		19	116,203	
Expenses of operating macerating machine				
Paper for notes, bonds, and other securities	1875			780 65
Do	1876			51 26
Material for work of engraving and printing	1875			250 72
Do	1876			
Transportation of United States securities	1875			16,817 19
Do	1876	19	364	
Do	1877	19	117,227	
Engravers' tools, machinery, &c	1875			237 25
Do	1876			
Engraving and printing certificates of centennial stock				8,316 67
Inquiries into cause of steam-boiler explosions				9,525 99
To make good interest on stocks of State of Arkansas held in trust by the Secretary of the Treasury for Chickasaw Indians.				5,400 00
Salaries steamboat-inspection service		R. S.	3689	236,464 74
Contingent expenses steamboat-inspection service		R. S.	3689	83,951 53
Trust-fund for the support of free schools in South Carolina		R. S.	3689	700 69
Reissuing national currency reimbursable				490,726 74
Refunding national debt		R. S.	3689	
Refunding moneys erroneously received and covered into the Treasury.		R. S.	3689	
Refunding proceeds of cotton seized		R. S.	3689	
Collecting statistics relating to commerce	1876			
Do	1877	19	65,153	
Expenses of Monetary Commission		19	370	
Heyl's "United States Duties on Imports"		19	356	
Salaries office assistant treasurer at Baltimore	1876			101 79
Do	1877	19	155	
Salaries office assistant treasurer at Boston	1875			133 44
Do	1877	19	154	
Salaries office assistant treasurer at Charleston, S. C	1877	19	156	
Salaries office assistant treasurer at Chicago, Ill	1876	19	305	394 03
Do	1877	19	155	
Salaries office assistant treasurer at Cincinnati	1876			
Do	1877	19	155	
Salaries office assistant treasurer at New Orleans	1877	19	65,155	
Salaries office assistant treasurer at New York	1875			5,541 00
Do	1876			1,316 87
Do	1877	19	65,154	
Salaries office assistant treasurer at Philadelphia	1875			57 69
Do	1877	19	65,155	
Salaries office assistant treasurer at Saint Louis	1877	19	65,155	
Salaries office assistant treasurer at San Francisco	1877	19	65,154	
Salaries office depositary at Louisville	1875			5,420 00
Salaries office depositary at Pittsburgh, Pa	1877	19	156	
Salaries office depositary at Santa Fé	1876			6 59
Do	1877	19	65	
Salaries office depositary at Tucson, Ariz	1877	19	156	
Salaries office designated depositaries	1875			1,500 00
Do	1876			3,000 00
Do	1877	19	156	
Salaries special agents Independent Treasury	1875			992 88
Do	1877	19	156	
Checks and certificates of deposit Independent Treasury	1875			3,274 85
Do	1876			4,610 65
Do	1877	19	156	
Contingent expenses Independent Treasury	1875			55,184 05
Do	1876			23,709 95
Do	1877	19	156	
Salaries office of Director of the Mint	1875			280 46
Do	1877	19	156	
Contingent expenses United States mints and assay-offices	1875			49 81
Do	1876			15 98
Do	1877	19	156	
Carried forward				3,764,940 38

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$13,079,183 76	$333,924 82	$16,191,067 49	$12,932,059 50	$677,439 43	$2,581,568 56
		4,542 10		4,542 10	
		3,103 85			3,103 85
23,065 48		23,065 48	21,804 20		1,261 28
		1,183 75		1,183 75	
	14,829 63	34,167 93	6,389 72		27,778 21
813,000 00	133,684 88	946,684 88	942,126 66		4,558 22
29,500 00		29,500 00	29,500 00		
	137 23	137 23			137 23
		780 65		780 65	
	88 64	139 90			139 90
		250 72		250 72	
	34 89	34 89			34 89
		16,817 19		16,817 19	
69,449 25	470 58	69,919 83	55,914 78		14,005 05
65,000 00	604 16	65,604 16	60,675 30		4,928 86
		237 25		237 25	
	424 62	424 62	69 65		354 97
		8,316 67			8,316 67
		9,525 99	6,000 00		3,525 99
		5,400 00		5,400 00	
200,000 00		436,464 74	176,692 00		259,772 74
61,657 56		145,609 09	31,077 94		114,531 15
3,020 82		3,721 51	2,994 32		727 19
		490,726 74		490,726 74	
335 50		335 50	335 50		
156 86		156 86	156 86		
9,811 30		9,811 30	9,811 30		
	6 11	6 11			6 11
12,978 26		12,978 26	12,978 26		
15,000 00		15,000 00	15,000 00		
1,250 00		1,250 00	1,250 00		
		101 79			101 79
23,940 00		23,940 00	23,940 00		
		133 44		133 44	
34,260 00		34,260 00	34,260 00		
2,390 00		2,390 00	2,390 00		
183 43		577 46	183 43		394 03
15,060 00	180 50	15,240 50	15,240 50		
	49 45	49 45			49 45
15,260 00	2,176 80	17,436 80	17,010 99		425 81
14,463 47	555 37	15,018 84	15,018 84		
		5,541 00		5,541 00	
		1,316 87			1,316 87
148,829 59	6 62	148,836 21	147,993 40		842 81
		57 69		57 69	
39,721 20		39,721 20	39,564 53		156 67
15,800 00	1,395 00	17,195 00	17,195 00		
24,370 05	500 00	24,870 05	24,870 05		
		5,420 00		5,420 00	
980 00		980 00	980 00		
		6 59			6 59
1,160 06	63 09	1,223 15	1,223 15		
1,500 00		1,500 00	750 00		750 00
		1,500 00	1,500 00		
		3,000 00	3,000 00		
3,000 00		3,000 00	750 00		2,250 00
		992 88		992 88	
4,000 00		4,000 00	4,000 00		
		3,274 85		3,274 85	
		4,610 65	3,100 80		1,509 85
10,000 00		10,000 00	5,339 40		4,660 60
		55,184 05	12 74	55,171 31	
	2,554 96	26,264 91	16,041 03		10,223 88
50,000 00	2,290 92	52,290 92	44,440 71		7,850 21
		280 46		280 46	
16,960 00		16,960 00	16,960 00		
		49 81	1 74	48 07	
		15 98	6 61		9 37
900 00		900 00	893 46		6 54
14,806,186 59	493,978 27	19,065,105 24	14,741,502 37	1,268,297 53	3,055,305 34

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$3,764,940 38
Recoinage of gold and silver coins	1875			7,525 16
Do	1876			1,907 24
Loss in redemption of old copper cents	1875			2,360 52
Coinage of silver for redemption of fractional currency		18	296	
Repairs and machinery United States mints and assay-offices, New York.	1877 / 1878	19	306	
Salaries mint at Carson	1877	19	157	
Wages workmen, mint at Carson	1876			
Do	1877	19	157	
Contingent expenses mint at Carson	1874			3,130 20
Do	1875			115 23
Do	1876			
Do	1877	19	157	
Salaries mint at Denver	1876			226 62
Do	1877	19	65,157	
Wages workmen, mint at Denver	1877	19	157	
Contingent expenses mint at Denver	1875			321 16
Do	1877	19	157	
Branch mint, Dallas, Oregon	1871			
Salaries United States mint at New Orleans	1875			2,680 67
Do	1876			2,500 00
Do	1877	19	158	
Wages workmen, United States mint at New Orleans	1875			620 00
Do	1876			1 30
Do	1877	19	158	
Contingent expenses United States mint at New Orleans	1875			2,966 99
Do	1876			1,000 00
Do	1877	19	158	
Salaries United States mint at Philadelphia	1877	19	157	
Wages workmen, United States mint at Philadelphia	1875			20,781 20
Do	1876			
Do	1877	19	157	
Contingent expenses United States mint at Philadelphia	1875			11,588 11
Do	1876	19	363	17 00
Do	1877	19	157	
Annealing furnaces	1876			7,229 88
Artesian well, mint at Philadelphia				266 60
Parting and refining bullion, act August 15, 1876				
Freight on bullion, mint at Philadelphia	1874			536 20
Do	1875			72 30
Do	1876			2,209 30
Do	1877	19	157,363	
Salaries United States mint at San Francisco	1875			269 00
Do	1876			125 00
Do	1877	19	157,65	
Wages workmen, United States mint at San Francisco	1875			11 96
Do	1876			
Do	1877	19	157	
Contingent expenses United States mint at San Francisco	1875			35 05
Do	1876			
Do	1877	19	157	
Salaries assay-office, Boise City	1877	19	65,158	
Contingent expenses assay-office, Boise City	1875			187 75
Wages workmen, assay-office, Boise City	1875			3,470 16
Wages and contingent expenses assay-office, Boise City	1877	19	158	
Salaries assay-office, New York	1875			7,850 00
Do	1876			
Do	1877	19	65,157	
Wages workmen, assay-office New York	1875			2,443 11
Do	1876			6,000 00
Do	1877	19	157	
Contingent expenses assay-office, New York	1877	19	157	
Salaries assay-office, Charlotte	1877	19	158	
Wages workmen, assay-office, Charlotte	1875			284 50
Wages and contingent expenses assay-office, Charlotte	1877	19	158	
Contingent expenses assay-office, Charlotte	1875			260 71
Contingent expenses, assay-office, Helena, Mont	1877	19	158	
Machinery and apparatus assay-office, Helena, Mont	1877	19	158	
Salaries assay-office, Helena, Mont	1877	19	158	
Wages of workmen, assay-office, Helena, Mont	1877	19	158	
Automatic weighing machines, United States mints	1877	19	109	
Salaries governor, &c., Territory of Arizona	1874	19	120	
Do	1875	19	120	
Carried forward				3,853,933 30

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$14,806,186 59	$493,978 27	$19,065,105 24	$14,741,502 37	$1,268,297 53	$3,055,305 34
		7,525 16		7,525 16	
		1,907 24	195 43		1,711 81
		2,360 52		2,360 52	
212,813 03		212,813 03	212,813 03		
25,000 00		25,000 00	25,000 00		
23,550 00		23,550 00	23,550 00		
	37 70	37 70			37 70
80,000 00		80,000 00	80,000 00		
		3,130 20		3,130 20	
		115 23	3 90	111 33	
	10 79	10 79			10 79
35,000 00	17 50	35,017 50	35,017 50		
		226 62			226 62
8,249 31		8,249 31	8,249 31		
10,000 00		10,000 00	10,000 00		
		321 16		321 16	
3,000 00	794 14	3,794 14	3,794 14		
	1,211 98	1,211 98		1,211 98	
		2,680 67		2,680 67	
		2,500 00			2,500 00
6,000 00		6,000 00	3,834 18		2,165 82
		620 00		620 00	
		1 30			1 30
3,000 00	11 25	3,011 25	3,011 25		
		2,966 99		2,966 99	
	77 80	1,037 80	150 00		887 80
5,000 00	144 66	5,144 66	5,144 66		
36,202 85		36,202 85	35,762 33		440 52
		20,781 20		20,781 20	
	1,391 88	1,391 88	14 00		1,377 88
320,000 00		320,000 00	305,000 00		15,000 00
		11,588 11		11,588 11	
191 50		208 50	191 50		17 00
85,000 00		85,000 00	85,000 00		
		7,229 88			7,229 88
		266 60			266 60
	311,288 42	311,288 42	311,288 42		
		536 20		536 20	
		72 30		72 30	
		2,209 30	244 50		1,964 80
11,000 00		11,000 00	9,906 38		1,093 62
		269 00		269 00	
	188 17	313 17			313 17
24,972 73		24,972 73	24,972 73		
		11 96		11 96	
	75	75			75
275,000 00		275,000 00	275,000 00		
		35 05		35 05	
	58	58			58
75,000 00	3,445 11	78,445 11	78,445 11		
2,366 85		2,366 85	2,366 85		
		187 75		187 75	
		3,470 16		3,470 16	
1,200 00		1,200 00	1,200 00		
		7,850 00		7,850 00	
	287 16	287 16			287 16
33,236 31		33,236 31	33,236 31		
		2,443 11		2,443 11	
	848 92	6,848 92			6,848 92
22,000 00	8,856 80	30,856 80	30,856 80		
8,000 00	4,076 38	12,076 38	12,076 38		
1,500 00		1,500 00	1,104 58		395 42
		284 50		284 50	
500 00	18 85	518 85	518 85		
		260 71		260 71	
5,000 00		5,000 00	4,842 36		157 64
7,500 00		7,500 00	7,500 00		
5,000 00		5,000 00	4,001 36		998 64
2,000 00		2,000 00	1,456 00		544 00
6,000 00		6,000 00	3,840 68		2,159 32
609 89		609 89	609 89		
48 91		48 91	48 91		
16,140,127 97	826,647 11	20,820,708 38	16,381,749 71	1,337,015 59	3,101,943 08

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$3,853,933 30
Salaries governor, &c., Territory of Arizona	1876	19	364	1,989 07
Do	1877	19	65,158	
Legislative expenses Territory of Arizona	1875			5,600 00
Do	1876			3,000 00
Do	1877	19	158	
Contingent expenses Territory of Arizona	1876			500 00
Do	1877	19	158	
Salaries governor, &c., Territory of Colorado	1876	19	364	2,993 20
Do	1877	19	65,158,364	
Legislative expenses Territory of Colorado	1877	19	158	
Contingent expenses Territory of Colorado	1877	19	158	
Constitutional convention for the admission of Colorado	1876			5,000 00
Salaries, governor, &c., Territory of Dakota	1876			1,500 00
Do	1877	19	65,158	
Legislative expenses Territory of Dakota	1872			1 50
Do	1875			1,432 96
Do	1876			
Do	1877	19	158	
Contingent expenses Territory of Dakota	1877	19	158	
Salaries governor, &c., Territory of Idaho	1876			4,621 19
Do	1877	19	65,158,309	
Legislative expenses Territory of Idaho	1875	19	105	
Do	1877	19	159	
Contingent expenses Territory of Idaho	1871			
Do	1876			
Do	1877	19	159	
Salaries governor, &c., Territory of Montana	1876			3,013 55
Do	1877	19	65,159	
Legislative expenses Territory of Montana	1873			
Do	1874	19	364	
Do	1876	19	364	1,680 00
Do	1877	19	159	
Contingent expenses Territory of Montana	1877	19	159	
Salaries governor, &c., Territory of New Mexico	1875			297 15
Do	1876			3,824 18
Do	1877	19	65,159	
Legislative expenses Territory of New Mexico	1874	19	159	
Do	1875			1 12
Do	1876			3 10
Do	1877	19	364	
Contingent expenses Territory of New Mexico	1875			75 00
Do	1877	19	159	
Salaries governor, &c., Territory of Utah	1876			3,106 38
Do	1877	19	65,159	
Legislative expenses Territory of Utah	1875			355 77
Do	1876	19	159	4,604 09
Do	1877	19	159	
Contingent expenses Territory of Utah	1877	19	159	
Salaries governor, &c., Territory of Washington	1876			2,250 00
Do	1877	19	65,159	
Legislative expenses Territory of Washington	1872*			125 00
Do	1876			
Do	1877	19	159	
Contingent expenses Territory of Washington	1877	19	159	
Salaries governor, &c., Territory of Wyoming	1876			749 99
Do	1877	19	65,159	
Legislative expenses Territory of Wyoming	1875			
Do	1876	19	364	
Do	1877	19	159	
Contingent expenses Territory of Wyoming	1875			4 32
Do	1876			
Do	1877	19	159	
Salaries board of health, District of Columbia	1875			831 50
Do	1877	19	106	
Expenses board of health, District of Columbia	1877	19	106	
Repaving Pennsylvania avenue		19	92	
Expenses for commissioners for repaving Pennsylvania avenue.		19	92	
Fire department, District of Columbia	1877	19	105	
Salaries inspectors of gas and meters, District of Columbia	1877	19	106	
Carried forward				3,901,492 37

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$16,140,127 97	$826,647 11	$20,820,708 38	$16,381,749 71	$1,337,015 59	$3,101,943 08
385 93		2,375 00	2,375 00		
14,622 28		14,622 28	14,372 24		250 04
		5,600 00	3,791 05	1,808 95	
		3,000 00	2,453 00		547 00
20,000 00		20,000 00	20,000 00		
		500 00	500 00		
500 00		500 00	500 00		
6 80		3,000 00	3,000 00		
16,872 28		16,872 28	4,013 50		12,858 78
1,700 00		1,700 00			1,700 00
500 00		500 00	392 00		108 00
		5,000 00	2,912 27		2,087 73
		1,500 00	1,500 00		
14,122 28		14,122 28	11,872 24		2,250 04
		1 50		1 50	
		1,432 96		1,432 96	
	557 41	557 41			557 41
20,000 00		20,000 00	20,000 00		
500 00		500 00	500 00		
		4,621 19	3,750 00		871 19
14,578 83		14,578 83	11,122 24		3,456 59
2,128 00		2,128 00	2,128 00		
20,000 00		20,000 00	20,000 00		
	242 08	242 08		242 08	
	308 00	308 00			308 00
500 00		500 00	500 00		
		3,013 55	2,875 00		138 55
14,122 28		14,122 28	12,122 24		2,000 04
	14	14		14	
153 17		153 17	153 17		
2,053 97		3,733 97	3,733 97		
22,000 00		22,000 00	22,000 00		
500 00		500 00	500 00		
		297 15		297 15	
		3,824 18	3,181 32		642 86
14,622 28		14,622 28	10,472 24		4,150 04
1,000 00		1,000 00			1,000 00
		1 12		1 12	
		3 10			3 10
1,000 00		1,000 00	1,000 00		
		75 00		75 00	
500 00		500 00	500 00		
		3,106 38	2,843 41		262 97
14,122 28		14,122 28	12,983 35		1,138 93
		355 77		355 77	
4,000 00	99 25	8,703 34	2,630 00		6,073 34
1,000 00		1,000 00	1,000 00		
500 00		500 00	500 00		
		2,250 00	2,250 00		
14,122 28		14,122 28	12,622 24		1,500 04
		125 00		125 00	
	161 03	161 03			161 03
1,000 00		1,000 00	1,000 00		
500 00		500 00	500 00		
		749 99	749 99		
14,122 28		14,122 28	12,872 24		1,250 04
	26 00	26 00		26 00	
189 00	1,097 50	1,286 50			1,286 50
1,000 00		1,000 00	1,000 00		
		4 32		4 32	
	4 40	4 40	1 00		3 40
500 00		500 00	500 00		
		831 50		831 50	
10,260 00		10,260 00	10,260 00		
6,410 00		6,410 00	6,410 00		
120,062 44	100,291 04	220,353 48	220,353 48		
3,000 00		3,000 00	3,000 00		
25,000 00		25,000 00	25,000 00		
1,500 00		1,500 00	1,500 00		
16,539,784 35	929,433 96	21,370,710 68	16,881,944 90	1,342,217 08	3,146,548 70

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
CIVIL—Continued.				
Brought forward				$3,901,492 37
Payment of interest on 3.65 bonds of the District of Columbia, (reimbursable.)		19	106	
Deposit by Commissioners of District of Columbia for payment of interest on 3.65 bonds.				
Support of public schools District of Columbia, (reimbursable.)		19	347	
Survey of the Atlantic and Gulf coasts	1876			5,000 00
Do	1877	19	116	
Survey of the western coast	1876			6,000 00
Do	1877	19	116	
Geodetic surveying Coast Survey	1877	19	116	
Repairs of vessels Coast Survey	1877	19	117, 364	
General expenses Coast Survey	1876	19	364	
Do	1877	19	117	
Publishing observations of Coast Survey	1877	19	117	
Salaries temporary clerks War Department	1877	19	169	
Salaries office of Secretary of War	1875			346 49
Do	1876			448 00
Do	1877	19	65, 159	
Contingent expenses office of Secretary of War	1875			72
Do	1877	19	160	
Salaries office Adjutant-General	1875			2,193 30
Do	1876			434 00
Do	1877	19	65, 160	
Contingent expenses office Adjutant-General	1871			17 35
Do	1876			
Do	1877	19	160	
Salaries office Inspector-General	1876			49 46
Do	1877	19	160	
Salaries office Quartermaster-General	1875			14 65
Do	1876			376 00
Do	1877	19	65, 160	
Contingent expenses office Quartermaster-General	1877	19	160	
Salaries office Paymaster-General	1875			379 11
Do	1877	19	65, 161	
Contingent expenses office Paymaster-General	1877	19	161	
Salaries office Commissary-General	1875			53 00
Do	1876			268 00
Do	1877	19	65, 160	
Contingent expenses office Commissary-General	1877	19	160	
Salaries office Surgeon-General	1875			140 80
Do	1876			42 00
Do	1877	19	65, 160	
Contingent expenses office Surgeon-General	1877	19	160	
Salaries office Chief Engineer	1875			356 52
Do	1877	19	65, 161	
Contingent expenses office Chief Engineer	1877	19	161	
Salaries office Chief of Ordnance	1875			1,210 55
Do	1877	19	65, 160	
Contingent expenses office Chief of Ordnance	1877	19	160	
Salaries office Military Justice	1876			22 83
Do	1877	19	65, 160	
Contingent expenses office Military Justice	1877	19	160	
Salaries Signal-Office	1875			70 76
Do	1876			31 96
Do	1877	19	160	
Salary superintendent War Department building	1877	19	161	
Contingent expenses War Department building	1877	19	161	
Salary superintendent of building occupied by Commissary-General.	1877	19	161	
Salary superintendent of building corner Fifteenth and G streets.	1875			250 00
Salary superintendent of building on Tenth street	1877	19	161	
Salary superintendant of building corner Pennsylvania Avenue and Fifteenth street.	1877	19	161	
Salary superintendent, &c., of building corner Seventeenth and F streets.	1875			90 00
Do	1876			180 00
Do	1877	19	161	
Contingent expenses building corner Seventeenth and F streets.	1877	19	161	
Contingent expenses building corner Fifteenth and F streets.	1875			437 37
Do	1876			
Carried forward				3,919,905 24

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$16,539,784 35	$929,433 96	$21,370,710 68	$16,881,944 90	$1,342,217 08	$3,146,548 70
501,649 61		501,649 61	501,649 61		
	384,944 94	384,944 94	384,944 94		
75,000 00		75,000 00	75,000 00		
		5,000 00	5,000 00		
300,000 00	4,431 62	304,431 62	293,500 00		10,931 62
		6,000 00	6,000 00		
200,000 00		200,000 00	196,500 00		3,500 00
50,000 00		50,000 00	50,000 00		
38,000 00		38,000 00	38,000 00		
3,600 00		3,600 00	3,600 00		
32,000 00		32,000 00	32,000 00		
6,000 00		6,000 00	6,000 00		
5,000 00		5,000 00	5,000 00		
		346 49		346 49	
	156 51	604 51			604 51
80,253 04		80,253 04	80,253 04		
		72		72	
8,000 00		8,000 00	8,000 00		
		2,193 30		2,193 30	
	14 38	448 38			448 38
294,785 65		294,785 65	294,785 65		
		17 35		17 35	
	1 17	1 17			1 17
10,000 00	2 27	10,002 27	10,002 27		
		49 46			49 46
2,640 00		2,640 00	2,640 00		
		14 65		14 65	
		376 00	49 64		326 36
158,810 65		158,810 65	158,810 65		
6,000 00		6,000 00	6,000 00		
		379 11		379 11	
64,073 04	32 60	64,105 64	64,105 64		
3,000 00		3,000 00	3,000 00		
		53 00		53 00	
	12 43	280 43			280 43
32,115 22		32,115 22	32,115 22		
6,000 00		6,000 00	6,000 00		
		140 80		140 80	
	55 25	97 25			97 25
172,470 65		172,470 65	172,470 65		
6,000 00		6,000 00	6,000 00		
		356 52		356 52	
25,942 61		25,942 61	25,942 61		
3,000 00		3,000 00	3,000 00		
		1,210 55		1,210 55	
22,355 65		22,355 65	22,355 65		
1,500 00		1,500 00	1,500 00		
		22 83			22 83
8,604 68		8,604 68	8,604 68		
500 00		500 00	500 00		
		70 76		70 76	
		31 96			31 96
4,440 00		4,440 00	4,440 00		
5,970 00		5,970 00	5,970 00		
6,000 00		6,000 00	6,000 00		
250 00		250 00	250 00		
		250 00		250 00	
250 00		250 00	250 00		
250 00		250 00	250 00		
		90 00		90 00	
		180 00			180 00
4,570 00		4,570 00	4,570 00		
6,000 00		6,000 00	6,000 00		
		437 37		437 37	
	361 05	361 05			361 05
18,684,815 15	1,319,446 18	23,924,166 57	19,413,005 15	1,347,777 70	3,163,383 72

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$3,919,905 24
Salaries superintendent, &c., building on F street	1877	19	161	
Contingent expenses building on F street	1877	19	161	
Postage War Department	1875			46,734 57
Do	1876			39,998 68
Do	1877	19	169	
Salaries employés public buildings and grounds	1877	19	65, 147, 148, 298	
Contingent expenses public buildings and grounds	1877	19	148	
Improvement and care of public grounds	1876			100 00
Do	1877	19	114, 115, 298	
Repairs, fuel, &c., Executive Mansion	1877	19	114	
Lighting, &c., Executive Mansion, &c	1876			
Do	1877	19	115	
Repairs of water-pipes and fire-plugs	1877	19	115	
Washington Aqueduct	1877	19	115	
Pedestal for statue of General G. H. Thomas		19	114	
Support and medical treatment of transient paupers	1877	19	109	
Repairs of navy-yard and upper bridges	1877	19	115	
Georgetown reservoir	1877	19	115	
Telegraph to connect the Capitol with the Departments and Government Printing Office.	1877	19	115	
Salaries office Secretary of the Navy	1877	19	65, 161	
Compensation of Secretary of the Navy, &c	1871			
Salaries temporary clerks Navy Department	1877	19	169	
Contingent expenses office Secretary of the Navy	1876			
Do	1877	19	161	
Salaries Bureau of Yards and Docks	1877	19	161	
Contingent expenses Bureau of Yards and Docks	1871			
Do	1876			
Do	1877	19	161	
Salaries Bureau Equipment and Recruiting	1877	19	161	
Compensation Bureau Equipment and Recruiting	1871			
Contingent expenses Bureau Equipment and Recruiting	1877	19	161	
Compensation Bureau Navigation	1871			
Salaries Bureau Navigation	1877	19	161	
Contingent expenses Bureau Navigation	1877	19	161	
Compensation Bureau Ordnance	1871			
Salaries Bureau Ordnance	1877	19	162	
Contingent expenses Bureau Ordnance	1877	19	162	
Compensation Bureau Construction and Repair	1871			
Salaries Bureau Construction and Repair	1877	19	65, 162	
Contingent expenses Bureau Construction and Repair	1871			
Do	1877	19	162	
Compensation Bureau Steam-Engineering	1871			
Salaries Bureau Steam-Engineering	1877	19	162	
Contingent expenses Bureau Steam-Engineering	1877	19	162	
Compensation Bureau Provisions and Clothing	1871			
Salaries Bureau Provisions and Clothing	1877	19	162	
Contingent expenses Bureau Provisions and Clothing	1877	19	162	
Compensation Bureau Medicine and Surgery	1871			
Salaries Bureau Medicine and Surgery	1877	19	162	
Contingent expenses Bureau Medicine and Surgery	1877	19	162	
Salary superintendent, &c., Navy Department building	1877	19	162	
Contingent expenses Navy Department building	1876			
Do	1877	19	162	
Postage Navy Department	1875			3,180 80
Do	1876			10,659 15
Do	1877	19	169	
Outstanding liabilities				205,377 67
Salaries Post-Office Department	1875			1,458 35
Do	1876			
Do	1877	19	65, 166	
Salaries temporary clerks Post-Office Department	1877	19	169	
Contingent expenses Post-Office Department	1875			100 00
Do	1876	19	357	
Do	1877	19	166	
Purchase of scales for Post-Office Department				30,000 00
Manufacture of postal cards, (act April 6, 1876)	1876	19	27	
Do	1877	19	370	
Steamship service between San Francisco and Sandwich Islands.	1875			75,000 00
Steamship service between San Francisco, Japan, and China	1876			125,000 00
Do	1877	19	80	
Carried forward				4,457,514 46

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$18,684,815 15	$1,319,446 18	$23,924,166 57	$19,413,005 15	$1,347,777 70	$3,163,383 72
5,290 00	.....	5,290 00	5,290 00	.....	.....
10,000 00	.....	10,000 00	10,000 00	.....	.....
.....	.....	46,734 57	.....	46,734 57	.....
.....	.....	39,998 68	34,816 61	.....	5,182 07
80,612 00	.....	80,612 00	38,175 52	.....	42,436 48
34,589 51	1,189 76	35,779 27	33,763 82	.....	2,015 45
500 00	199 30	699 30	699 30	.....	.....
.....	3 00	103 00	.....	.....	103 00
32,000 00	1,381 77	33,381 77	30,000 00	.....	3,381 77
17,000 00	119 15	17,119 15	17,000 00	.....	119 15
.....	162 00	162 00	.....	.....	162 00
19,000 00	1,081 25	20,081 25	19,000 00	.....	1,081 25
5,000 00	1,388 46	6,388 46	6,388 46	.....	.....
18,000 00	818 51	18,818 51	18,818 51	.....	.....
25,000 00	.....	25,000 00	1,000 00	.....	24,000 00
15,000 00	.....	15,000 00	13,750 00	.....	1,250 00
1,000 00	34 00	1,034 00	1,034 00	.....	.....
4,000 00	.....	4,000 00	4,000 00	.....	.....
500 00	213 75	713 75	713 75	.....	.....
32,584 13	.....	32,584 13	32,546 09	.....	38 04
.....	716 73	716 73	.....	716 73	.....
4,000 00	374 20	4,374 20	4,374 20	.....	.....
.....	40 95	40 95	.....	.....	40 95
2,500 00	.....	2,500 00	2,500 00	.....	.....
12,760 00	.....	12,760 00	12,760 00	.....	.....
.....	797 71	797 71	.....	797 71	.....
.....	1,014 71	1,014 71	.....	.....	1,014 71
800 00	.....	800 00	800 00	.....	.....
11,960 00	.....	11,960 00	11,960 00	.....	.....
.....	85 32	85 32	.....	85 32	.....
500 00	.....	500 00	500 00	.....	.....
.....	182 45	182 45	.....	182 45	.....
6,360 00	.....	6,360 00	6,360 00	.....	.....
400 00	.....	400 00	400 00	.....	.....
.....	486 02	486 02	.....	486 02	.....
9,560 00	.....	9,560 00	9,560 00	.....	.....
400 00	.....	400 00	400 00	.....	.....
.....	604 80	604 80	.....	604 80	.....
10,791 52	.....	10,791 52	10,791 52	.....	.....
.....	94 93	94 93	.....	94 93	.....
400 00	.....	400 00	400 00	.....	.....
.....	129 35	129 35	.....	129 35	.....
8,160 00	.....	8,160 00	8,160 00	.....	.....
700 00	.....	700 00	700 00	.....	.....
.....	177 77	177 77	.....	177 77	.....
14,760 00	.....	14,760 00	14,760 00	.....	.....
400 00	.....	400 00	400 00	.....	.....
.....	116 99	116 99	.....	116 99	.....
4,960 00	.....	4,960 00	4,960 00	.....	.....
100 00	.....	100 00	100 00	.....	.....
5,290 00	.....	5,290 00	5,290 00	.....	.....
.....	625 70	625 70	.....	.....	625 70
5,000 00	.....	5,000 00	5,000 00	.....	.....
.....	.....	3,180 80	.....	3,180 80	.....
.....	.....	10,659 15	5,403 29	.....	5,255 86
20,000 00	.....	20,000 00	12,822 43	.....	7,177 57
.....	93,358 01	298,735 68	22,923 07	.....	275,812 61
.....	.....	1,458 35	.....	1,458 35	.....
.....	52 87	52 87	.....	.....	52 87
445,185 49	.....	445,185 49	445,185 49	.....	.....
6,300 00	.....	6,300 00	6,300 00	.....	.....
.....	.....	100 00	.....	100 00	.....
229 20	3 68	232 88	.....	.....	232 88
49,600 00	.....	49,600 00	49,600 00	.....	.....
.....	.....	30,000 00	.....	.....	30,000 00
62,300 00	.....	62,300 00	62,300 00	.....	.....
31,000 00	.....	31,000 00	.....	.....	31,000 00
.....	.....	75,000 00	.....	75,000 00	.....
.....	.....	125,000 00	125,000 00	.....	.....
250,000 00	.....	250,000 00	250,000 00	.....	.....
19,949,307 00	1,424,899 32	25,831,720 78	20,759,711 21	1,477,643 49	3,594,366 08

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$4,457,514 46
Deficiencies in postal revenues	1875			1,097,842 00
Do	1876			3,352,705 00
Do	1877	19	80	
Postage Post-Office Department	1875			184,047 00
Do	1876			496,922 00
Commission to regulate transportation of mails	1877	19	79	
Reward for the capture of the mail-robber J. C. Reed		19	355	
Salaries Department of Agriculture	1875			52 40
Do	1876			64 29
Do	1877	19	65, 167	
Collecting agricultural statistics	1875			2,852 44
Do	1876			2,000 00
Do	1877	19	167	
Purchase and distribution of valuable seeds	1875			280 17
Do	1877	19	167	
Experimental garden Department of Agriculture	1876			
Do	1877	19	167	
Museum Department of Agriculture	1875			1,200 00
Do	1876			
Do	1877	19	167	
Furniture, cases, and repairs, Department of Agriculture	1875			64 64
Do	1876			800 00
Do	1877	19	167	
Library Department of Agriculture	1875			412 10
Do	1876			350 00
Do	1877	19	167	
Laboratory Department of Agriculture	1877	19	167	
Contingent expenses Department of Agriculture	1877			1,627 39
Do	1876			1,700 00
Do	1877	19	167	
Postage Department of Agriculture	1875			9,327 00
Do	1876			49,000 00
Do	1877	19	167	
Improvement of grounds Department of Agriculture	1875			5 94
Do	1876			290 00
Do	1877	19	115	
Publishing Report of Commissioner of Agriculture	1875			438 09
Printing reports of Commissioner of Agriculture	1877	19	140	
Special distribution of seeds to sufferers from grasshopper ravages.		19	317	
Salaries Department of Justice	1875			669 98
Do	1876			3,672 45
Do	1877	19	65, 168, 370	
Salaries temporary clerks Department of Justice	1877	19	169	
Rent of building Department of Justice	1875			04
Do	1877	19	168	
Removal of jail District of Columbia. (act January 20, 1877).	1877	19	224	
Contingent expenses Department of Justice	1875			279 94
Do	1876			938 38
Do	1877	19	168, 227	
Postage Department of Justice	1875			4,876 00
Do	1876			8,475 00
Do	1877	19	169	
Support of convicts	1875			721 51
Do	1876			1,948 69
Do	1877	19	108	
Defending suits and claims for seizure of captured and abandoned property.	1875			127 10
Do	1876			18,120 80
Do	1877	19	108, 369	
Prosecution and collection of claims	1875			7,658 40
Do	1876			2,400 00
Do	1877	19	108	
Defending claims under convention with Mexico	1875			9,925 00
Do	1876			5,000 00
Punishing violation of intercourse acts and frauds	1875			1,086 70
Do	1876			4,735 98
Do	1877	19	108	
Prosecution of crimes	1875			2,618 59
Do	1876			4,779 15
Do	1877	19	108	
Penitentiary building at Deer Lodge, Mont	1875			20 00
Do	1876			2 25
Carried forward				9,737,550 88

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$19, 949, 307 00	$1, 424, 899 32	$25, 831, 720 78	$20, 759, 71 1 21	$1, 477, 643 49	$3, 594, 366 08
		1, 097, 842 00	983, 488 87	114, 353 13	
		3, 352, 705 00	1, 500, 000 00		1, 852, 705 00
5, 667, 498 00	268, 377 87	5, 935, 875 87	3, 517, 927 94		2, 417, 947 93
		184, 047 00		184, 047 00	
		496, 922 00	301, 521 50		195, 400 50
10, 000 00		10, 000 00	10, 000 00		
1, 000 00		1, 000 00	1, 000 00		
		52 40		52 40	
		64 29			64 29
67, 836 96		67, 836 96	67, 806 19		30 77
		2, 852 44		2, 852 44	
		2, 000 00	1, 500 00		500 00
10, 000 00		10, 000 00	10, 000 00		
		280 17		280 17	
65, 000 00		65, 000 00	60 000 00		5, 000 00
	33 89	33 89			33 89
5, 000 00		5, 000 00	5, 000 00		
		1, 200 00		1, 200 00	
	6 45	6 45			6 45
2, 000 00		2, 000 00	2, 000 00		
		64 64		64 64	
		800 00	624 23		175 77
2, 000 00		2, 000 00	2, 000 00		
		412 10		412 10	
		350 00	146 84		203 16
1, 000 00		1, 000 00	800 00		200 00
1, 300 00		1, 300 00	1, 300 00		
		1, 627 39		1, 627 39	
	21 09	1, 721 09	1, 000 00		721 09
10, 000 00		10, 000 00	8, 800 00		1, 200 00
		9, 327 00		9, 327 00	
		49, 000 00	428 29		48, 571 71
4, 000 00		4, 000 00	3, 950 00		50 00
		5 94		5 94	
		290 00	290 00		
6, 550 00		6, 550 00	6, 550 00		
		438 09		438 09	
130, 000 00	100 82	130, 100 82	107, 954 41		22, 146 41
20, 000 00		20, 000 00	20, 000 00		
		669 98		669 98	
		3, 672 45			3, 672 45
103, 665 36	444 36	104, 109 72	101, 475 69		2, 634 03
6, 141 67		6, 141 67	4, 870 67		1, 271 00
		04		04	
14, 000 00		14, 000 00	14, 000 00		
14, 000 00		14, 000 00	14, 000 00		
		279 94		279 94	
		938 38	550 41		387 97
12, 000 00		12, 000 00	11, 608 60		391 40
		4, 876 00		4, 876 00	
		8, 475 00	1, 951 00		6, 524 00
5, 000 00		5, 000 00	1, 680 00		3, 320 00
		721 51		721 51	
		1, 948 69	1, 948 69		
8, 000 00		8, 000 00	7, 424 98		575 02
		127 10	61 70		65 40
	83 87	18, 204 67	2, 186 44		16, 018 23
40, 000 00	10 87	40, 010 87	39, 510 87		500 00
		7, 658 40		7, 658 40	
		2, 400 00			2, 400 00
2, 500 00		2, 500 00	2, 488 00		12 00
		9, 925 00		9, 925 00	
		5, 000 00			5, 000 00
		1, 086 70		1, 086 70	
		4, 735 98			4, 735 98
8, 000 00	315 53	8, 315 53	1, 500 00		6, 815 53
		2, 618 59		2, 618 59	
		4, 779 15	329 41		4, 449 74
25, 000 00		25, 000 00	23, 562 52		1, 437 48
		20 00		20 00	
		2 25			2 25
26, 190, 798 99	1, 694, 294 07	37, 622, 643 94	27, 602, 948 46	1, 820, 159 95	8, 199, 535 53

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$9,737,550 88
Penitentiary building at Steilacoom, Wash	1875			659 97
Support of insane convicts	1876			5,009 46
Salaries and expenses metropolitan police	1875			36 39
Do	1876			
Do	1877	19	109,346	
Current expenses Reform School, District of Columbia	1875			166 53
Do	1877	19	109	
Court-house, Washington	1876			
Do	1877	19	115	
Constructing inclosure around penitentiary at Boise City, Idaho.		19	124	
Expenses United States courts	1871			4,791 38
Do	1872	19	369	
Do	1873	19	369	
Do	1874	19	369	
Expenses United States courts, transfer account	1874			
Expenses United States courts	1875	19	369	41,946 50
Do	1876	19	369	173,444 96
Do	1877	19	107,369	
Expenses territorial courts in Utah	1877	19	108	
Salaries justices, &c., Supreme Court United States	1877	19 R. S.	167 682	
Salaries circuit judges	1876			782 65
Do	1877	19	168	
Salaries of district judges	1876			15,119 55
Do	1877	19	168	
Do	1875			13,784 72
Salaries justices, &c., supreme court District of Columbia	1877	19	168	
Salaries district attorneys	1875			193 86
Do	1876			827 61
Do	1877	19	168	
Salaries district marshals	1876			765 79
Do	1877	19	168	
Salary of warden of jail District of Columbia	1877	19	65,168	
Costs adjudged against Eastern Band of Cherokees				572 50
Payment of expenses and emoluments of United States marshals, Utah.				1,008 86
Expenses and fees of United States marshals, Utah				2,585 00
Building for War, State, and Navy Departments, (south wing)				20,812 50
Building for War, State, and Navy Departments, (north wing)		19	360	
Building for War, State, and Navy Departments, (east wing)		19	110,360	
Heating for War, State, and Navy Departments	1875			6,437 04
Furniture for War, State, and Navy Departments	1875			2,269 83
Court-house and post-office at New York		19	111,132	
Court-house and post-office at Philadelphia		19	110,351	10,282 76
Post-office and subtreasury, Boston, Mass		19	110,350,351	5,099 26
Court-house and post-office, Columbia, S. C				2,972 64
Court-house and post-office, Raleigh, N. C		19	111,351	35,899 11
Court-house and post-office, Atlanta, Ga		19	110,350	133,436 66
Court-house and post-office, Covington, Ky				238,616 74
Court-house and post-office, Lincoln, Nebr		19	110	75,629 45
Post-office, Dover, Del		19	72	9,070 15
Post-office, Parkersburg, W. Va		19	111,351	2,107 93
Post-office, Jersey City, N. J		19	110	28,116 95
Treasury building, Washington, D. C		19	111,351	9 54
General Post-Office building, Washington, D. C		19	111,316,370	
Branch mint building, San Francisco				5,268 00
Subtreasury building, San Francisco		19	110,351	15,510 35
Post-office and court-house at Little Rock, Ark				74,021 00
Post-office and court-house at Utica, N. Y		19	351	38,607 75
Post-office and court-house at Grand Rapids, Mich		19	110,351	44,291 09
Post-office and court-house at Trenton, N. J		19	110,351	19,844 21
Post-office and court-house at Omaha, Nebr				2,729 65
Post-office and court-house at Indianapolis, Ind				4,279 83
Post-office and court-house at Pittsburgh, Pa				300,000 00
Assay-office building at Helena, Montana		19	110	16,273 38
Post-office, Harrisburg, Pa		19	352	159,971 59
International Exhibition of 1876, War Department				31,637 20
International Exhibition of 1876, Navy Department				20,240 01
International Exhibition of 1876, Post-Office Department				
International Exhibition of 1876, Interior Department				28,152 95
International Exhibition of 1876, Treasury Department				9,162 94
International Exhibition of 1876, Agricultural Department				2,521 51
Carried forward				11,341,718 63

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$26, 190, 798 99	$1, 694, 294 07	$37, 622, 643 94	$27, 602, 948 46	$1, 820, 159 95	$8, 199, 535 53
		659 97		659 97	
		5, 009 46			5, 009 46
		36 39		36 39	
	245 24	245 24			245 24
151, 000 00	2, 914 43	153, 914 43	152, 914 43		1, 000 00
		166 53		166 53	
10, 000 00		10, 000 00	10, 000 00		
	29 86	29 86			29 86
2, 000 00		2, 000 00	1, 825 54		174 46
1, 500 00		1, 500 00	1, 498 00		2 00
	3, 875 00	8, 666 38	2, 832 01	5, 834 37	
1, 500 00	3, 172 76	4, 672 76	1, 285 28	3, 172 76	214 72
32, 412 07	8, 267 89	40, 679 96	12, 668 97	8, 267 89	19, 743 10
5, 000 00	2, 050 84	7, 050 84	2, 737 87	2, 050 84	2, 262 13
	47 10	47 10	47 10		
650 00	7, 375 54	49, 972 04	36, 352 21		13, 619 83
255, 398 55	52, 560 86	481, 404 37	435, 031 49		46, 372 88
2, 590, 000 00	36, 100 75	2, 626, 100 75	2, 600, 970 94		25, 129 81
20, 000 00		20, 000 00	20, 000 00		
98, 000 00		98, 000 00	94, 777 79		3, 222 21
		782 65			782 65
54, 000 00		54, 000 00	52, 500 00		1, 500 00
		15, 119 55	1, 875 00		13, 244 55
182, 500 00		182, 500 00	182, 200 33		299 67
		13, 784 72		13, 784 72	
20, 500 00		20, 500 00	20, 500 00		
		193 86		193 86	
		827 61	620 37		207 24
19, 350 00		19, 350 00	17, 949 85		1, 400 15
	88 89	854 68	854 68		
12, 100 00		12, 100 00	12, 056 48		43 52
1, 824 54		1, 824 54	1, 824 54		
		572 50		572 50	
		1, 008 86		1, 008 86	
		2, 585 00			2, 585 00
		20, 812 50	5, 300 00		15, 512 50
150, 000 00		150, 000 00			150, 000 00
600, 000 00	40, 201 01	640, 201 01	405, 201 01		235, 000 00
		6, 437 04		6, 437 04	
		2, 269 83	1, 429 72	840 11	
477, 566 78		477, 566 78	428, 481 76		49, 085 02
750, 000 00		760, 282 76	437, 801 78		322, 480 98
466, 554 00	7 36	471, 660 62	436, 846 07		34, 814 55
		2, 972 64	2, 969 18		3 46
55, 300 00		91, 199 11	52, 062 65		39, 136 46
30, 000 00	4, 203 97	167, 640 63	82, 435 85		85, 204 78
		238, 616 74	71, 203 53		167, 413 21
40, 000 00	2, 887 30	118, 516 75	62, 125 90		56, 390 85
15, 000 00	751 27	24, 821 42	24, 821 42		
60, 000 00		62, 107 93	56, 698 63		5, 409 30
12, 000 00		40, 116 95	15, 163 06		24, 953 89
35, 000 00		35, 009 54	15, 009 54		20, 000 00
59, 212 00		59, 212 00	59, 212 00		
	75 48	5, 343 48	1, 826 92		3, 516 56
47, 000 00		62, 510 35	43, 268 39		19, 241 96
		74, 021 00	28, 781 35		45, 239 65
50, 000 00		88, 807 75	353 57		88, 454 18
45, 000 00		89, 291 09	27, 040 95		62, 250 14
44, 000 00		63, 844 21	59, 091 77		4, 752 44
	45 36	2, 775 01	1, 969 45		805 56
		4, 279 83	1, 487 65		2, 792 18
		300, 000 00	300, 000 00		
1, 500 00		17, 773 38	17, 773 38		
30, 000 00		189, 971 59	73, 339 35		116, 632 24
	5, 584 38	37, 221 58	37, 221 58		
	463 24	20, 703 25	20, 703 25		
	649 99	649 99	649 99		
	594 04	28, 746 99	28, 746 99		
	3, 784 86	11, 947 80	8, 162 94		3, 784 86
	39 23	2, 560 74	2, 560 74		
32, 616, 666 93	1, 870, 310 72	45, 828, 696 28	34, 076, 011 71	1, 863, 185 79	9, 889, 498 78

Statement exhibiting the balance of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$11,341,718 63
International Exhibition of 1876, Smithsonian Institution				7,000 00
International Exhibition of 1876, Commission Food-Fishes				1,000 00
International Exhibition of 1876, contingent expenses				13,000 00
Centennial Celebration and International Exhibition, 1876				250,000 00
Smithsonian Institution				448,358 49
Expenses Smithsonian Institution		R. S.	3689	
Fees of supervisors of elections		R. S.	3689	
Repayment for lands sold for direct taxes		R. S.	3689	
Salaries and expenses Southern Claims Commission		R. S.	3689	
Return of proceeds of captured and abandoned property		R. S.	3689	
Refunding national debt—4½ per cent. loan		R. S.	3689	
Relief of William Rule, of Kroxville, Tenn		19	444	
Relief of Hannah L. Lloyd, executrix, and George W. King; act February 17, 1877.		19	511	
Relief of destitute poor of District of Columbia; act February 5, 1877.		19	230	
Relief of John T. Mason				1,000 00
Relief of Sarah F. Albertson, of Booneville, Mo		19	499	
Relief of E. E. Rice, late consul-general of Hakodadi; act August 14, 1876.		19	490	
Relief of Emerick W. Hansell; act August 15, 1876		19	493	
Relief of F. M. Blount, of Chicago, Ill.; act June 8, 1876		19	439	
Relief of Jackson T. Sorrells; act June 2, 1876		19	437	
Relief of John J. Anderson; act March 3, 1877		19	515	
Relief of sureties of James L. Collins; act June 23, 1874		18	609	
Relief of Floyd C. Babcock, of Oconomowoc, Wis.; act August 15, 1876.		19	494	
Relief of Richard H. Buckner, of Virginia; act August 14, 1876.		19	491	
Relief of Ezra B. Burnett, postmaster at Norwich, N. Y.; act March 14, 1876.		19	416	
Relief of Anthony Lawson, surviving partner Lawson & Brevis.		19	470	
Relief of H. H. Mathis, of Arkansas; act March 3, 1877		19	547	
Payment to R. A. Connolly amount of draft destroyed at Chicago.				5 18
Payment of claim of Butler, Miller & Co		19	471	
Claims on Spain				2,427 31
Payment to William L. Scruggs, late United States minister at Bagota; act March 3, 1877.		19	546	
Payment to creditors of Texas				101,113 27
Busts of the late Chief Justices Taney and Chase				1,000 00
Payment to W. A. Britton, late United States marshal western district Arkansas.		19	357	
Awards under convention with the King of the French				4,945 94
Awards under convention with the Mexican Republic				2,250 47
Indemnity received from Brazil under convention with emperor.				8,741 78
Awards under convention between United States and Peru, concluded at Lima.				2,038 79
Awards under convention between United States and Peru, concluded at Lima December 8, 1868.				2,852 00
Awards under fifteenth article between United States and Mexico.				78,573 89
Refunding national banking associations excess of duty		R. S.	3689	
Refunding money for lands redeemed		R. S.	3689	
Improvement and care of Protestant Cemetery at Malaga, Spain.				500 00
Repaying to Brazil money erroneously claimed by and paid the United States.	1875			1,538 53
Repayment to party claiming to have purchased the United States monitor Tecumseh.		19	217	
Machinery for maceration of national-bank notes	1875			461 59
Refunding taxes illegally collected		R. S.	3689	
One month's additional pay to discharged clerks and employés; act March 3, 1875.				
Total civil				12,268,525 87
CUSTOMS.				
Collecting revenue from customs		R. S.	3687	27,963 06
Expenses revenue-cutter service	1870 / 1871			
Carried forward				27,963 06

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$32, 616, 666 93	$1, 870, 310 72	$45, 828, 696 28	$34, 076, 011 71	$1, 863, 183, 79	$9, 889, 498 78
.....	4, 251 86	11, 251 86	11, 251 86	.....	.....
.....	221 09	1, 221 09	1, 221 09	.....	.....
.....	2, 147 43	15, 147 43	15, 147 43	.....	.....
.....	1, 500, 000 00	1, 750, 000 00	250, 000 00	.....	1, 500, 000 00
.....	.....	448, 358 49	.....	.....	448, 358 49
39, 060 00	.....	39, 060 00	39, 060 00	.....	.....
170, 272 07	13, 785 60	184, 057 67	184, 057 67	.....	.....
6, 130 00	.....	6, 130 00	6, 130 00	.....	.....
41, 800 00	.....	41, 800 00	41, 800 00	.....	.....
5, 284 17	.....	5, 284 17	5, 284 17	.....	.....
489, 405 36	.....	489, 405 36	489, 405 36	.....	.....
600 00	.....	600 00	600 00	.....	.....
582 55	.....	582 55	582 55	.....	.....
20, 000 00	.....	20, 000 00	20, 000 00	.....	.....
.....	.....	1, 000 00	.....	.....	1, 000 00
160 00	.....	160 00	160 00	.....	.....
585 41	.....	585 41	585 41	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
500 00	.....	500 00	500 00	.....	.....
53 80	.....	53 80	53 80	.....	.....
8, 597 83	.....	8, 597 83	8, 597 83	.....	.....
544 20	.....	544 20	544 20	.....	.....
332 65	.....	332 65	332 65	.....	.....
3, 470 83	.....	3, 470 83	3, 470 83	.....	.....
95 00	.....	95 00	95 00	.....	.....
7, 696 83	.....	7, 696 83	7, 696 83	.....	.....
6, 628 50	.....	6, 628 50	6, 628 50	.....	.....
.....	.....	5 18	.....	.....	5 18
7, 224 88	.....	7, 224 88	7, 224 88	.....	.....
.....	.....	2, 427 31	.....	2, 427 31	.....
854 17	.....	854 17	854 17	.....	.....
.....	.....	101, 113 27	.....	101, 113 27	.....
.....	.....	1, 000 00	550 00	450 00	.....
2, 000 74	.....	2, 000 74	2, 000 74	.....	.....
.....	.....	4, 945 94	.....	4, 945 94	.....
.....	.....	2, 250 47	.....	2, 250 47	.....
.....	.....	8, 741 78	.....	8, 741 78	.....
.....	.....	2, 038 79	.....	2, 038 79	.....
.....	.....	2, 852 00	.....	2, 852 00	.....
.....	.....	78, 573 89	.....	78, 573 89	.....
875 38	.....	875 38	875 38	.....	.....
111 97	.....	111 97	111 97	.....	.....
.....	.....	500 00	.....	500 00	.....
.....	.....	1, 538 53	.....	1, 538 53	.....
61 25	.....	61 25	61 25	.....	.....
.....	.....	461 59	.....	461 59	.....
100 75	.....	100 75	100 75	.....	.....
.....	6, 453 38	6, 453 38	.....	6, 453 38	.....
33, 431, 695 27	3, 397, 170 08	49, 097, 391 22	35, 182, 996 03	2, 075, 532 74	11, 838, 862 45
6, 544, 712 84	90, 644 48	6, 663, 320 38	6, 591, 682 05	.....	71, 638 33
.....	55 33	55 33	.....	55 33	.....
6, 544, 712, 84	90, 699 81	6, 663, 375 71	6, 591, 682 05	55 33	71, 638 33

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				$27,963 06
Expenses revenue-cutter service, transfer account	1872			
Do	1873			
Do	1874			
Expenses revenue-cutter service	1875			132,888 91
Do	1876			218,976 35
Do	1877	19	107	
Supplies of light-houses	1871			
Do	1875			2,361 84
Do	1876			24,447 84
Do	1877	19	111	
Repairs and incidental expenses of light-houses	1871			
Repairs and incidental expenses of light-houses, transfer account.	1871			
Repairs and incidental expenses of light-houses	1875			12,968 75
Do	1876			7,587 64
Do	1877	19	111	
Salaries of keepers of light-houses	1871			
Salaries of keepers of light-houses, transfer account	1871	18	418	
Salaries of keepers of light-houses	1872			
Salaries of keepers of light-houses, transfer account	1872	18	418	
Salaries of keepers of light-houses	1874			
Do	1875			6,784 36
Do	1876			26,112 56
Do	1877	19	111	
Inspecting lights	1875			70 64
Do	1876			1,000 00
Do	1877	19	111	
Expenses of light-vessels	1875			1,285 60
Do	1876			662 88
Do	1877	19	111	
Expenses of fog-signals	1875			694 67
Do	1876			
Do	1877	19	111	
Weighing, &c., buoys, beacons, &c., transfer account	1871			
Expenses of buoyage	1875			144 20
Do	1876			1,167 96
Do	1877	19	111	
Commissions to superintendents of lights		17	127	
Commissions to superintendents of lights, transfer account	1874			
Repairs and preservation of public buildings	1871 / 1872			
Repairs and preservation of public buildings, transfer account	1872	18	418	
Repairs and preservation of public buildings	1875			9,794 5-
Do	1876			41,980 37
Do	1877	19	111	
Furniture, and repairs of same, for public buildings	1872*			
Do	1875			4,025 82
Do	1876			11,620 64
Do	1877	19	118	
Fuel, lights, and water for public buildings	1875			5,593 73
Do	1876			25,455 76
Do	1877	19	118,364	
Heating-apparatus for public buildings	1875			14,682 68
Do	1876			81,107 78
Do	1877	19	118	
Pay of custodians and janitors	1873	19	372	
Do	1875			41,038 86
Do	1876			6,500 00
Do	1877	19	118	
Marine-hospital service		R. S.	3689, 4803	271,009 84
Life-saving service	1875			6,138 49
Do	1876			55,409 66
Do	1877	19	106, 107	
Life-saving service, contingent expenses	1875			35 72
Do	1876			2,754 68
Do	1877	19	107	
Establishment of new life-saving stations				269,057 48
Establishment of new life-saving stations on the coast of the United States.				624 79
Establishment of new life-saving stations on Long Island Sound.				9,832 94
Establishment of new life-saving stations on coast of Long Island and New Jersey.				60,692 67
Building steam revenue-vessel for the Pacific coast				65,823 24
Carried forward				1,448,296 99

*And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$6,544,712 84	$90,699 81	$6,663,375 71	$6,591,682 05	$55 33	$71,638 33
.....	259 32	259 32	259 32	.....	.....
.....	41 63	41 63	41 63	.....	.....
.....	20 21	20 21	20 21	.....	.....
.....	20 15	132,909 06	154 56	132,754 50	.....
.....	10,992 83	229,969 18	31,654 77	.....	198,314 41
874,891 10	2,886 23	877,777 33	823,321 52	.....	54,455 81
.....	121 36	121 36	.....	121 36	.....
.....	56 66	2,418 50	1,247 82	1,170 68	.....
.....	6,599 36	31,047 20	28,121 82	.....	2,925 38
380,000 00	10,009 30	390,009 30	338,461 39	.....	51,547 91
.....	1,280 00	1,280 00	.....	1,280 00	.....
.....	617 48	617 48	617 48	.....	.....
.....	4 50	12,973 25	117 50	12,855 75	.....
.....	16,425 34	24,012 98	18,710 01	.....	5,302 97
300,000 00	.....	300,000 00	286,347 32	.....	13,652 68
.....	80 69	80 69	.....	80 69	.....
186 36	.....	186 36	186 36	.....	.....
.....	205 00	205 00	.....	205 00	.....
232 43	.....	232 43	232 43	.....	.....
.....	5,939 00	5,939 00	.....	5,939 00	.....
.....	6,703 01	13,487 37	3,209 57	10,277 80	.....
.....	3,243 81	29,356 37	14,714 64	.....	14,641 73
594,600 00	4,737 07	599,337 07	562,948 29	.....	36,388 78
.....	.....	70 64	.....	70 64	.....
.....	476 63	1,476 63	.....	.....	1,476 63
4,000 00	.....	4,000 00	4,000 00	.....	.....
.....	8,000 00	9,285 60	5 17	9,280 43	.....
.....	565 49	1,228 37	396 69	.....	831 68
230,000 00	12 50	230,012 50	220,920 14	.....	9,092 36
.....	.....	694 67	.....	694 67	.....
.....	960 67	960 67	71 50	.....	889 17
50,000 00	.....	50,000 00	47,545 41	.....	2,454 59
.....	1 30	1 30	1 30	.....	.....
.....	.....	144 20	19 24	124 96	.....
.....	8,829 83	9,997 79	1,601 16	.....	8,396 63
310,000 00	3,910 96	313,910 96	278,905 05	.....	35,005 91
142 17	.....	142 17	142 17	.....	.....
.....	37 50	37 50	37 50	.....	.....
.....	613 16	613 16	.....	613 16	.....
249 21	.....	249 21	249 21	.....	.....
.....	1 48	9,796 06	1,131 04	8,665 02	.....
.....	4,952 76	46,933 13	37,211 99	.....	9,721 14
150,000 00	1,428 79	151,428 79	106,666 15	.....	44,762 64
.....	260 00	260 00	.....	260 00	.....
.....	.....	4,025 82	1,028 48	2,997 34	.....
.....	2,702 35	14,322 99	563 94	.....	13,759 05
75,000 00	4,691 99	79,691 99	76,794 01	.....	2,897 98
.....	37 00	5,630 73	1,616 57	4,014 16	.....
.....	22,539 74	47,995 50	26,675 64	.....	21,319 86
375,000 00	10,463 30	385,463 30	362,662 02	.....	22,801 28
.....	8,237 54	22,920 22	2,588 68	20,331 54	.....
.....	2,282 60	83,390 38	17,096 80	.....	66,293 58
100,000 00	11 63	100,011 63	79,713 03	.....	20,298 60
39 56	.....	39 56	39 56	.....	.....
.....	.....	41,038 86	.....	41,038 86	.....
.....	544 39	7,044 39	.....	.....	7,044 39
75,000 00	.....	75,000 00	74,423 00	.....	577 00
372,465 70	16,027 29	659,502 83	384,422 57	.....	275,080 26
.....	.....	6,138 49	.....	6,138 49	.....
.....	259 90	55,669 56	3,074 86	.....	52,594 70
197,460 00	1,200 00	198,660 00	171,278 93	.....	27,381 07
.....	.....	35 72	.....	35 72	.....
.....	372 11	3,126 79	2,983 77	.....	143 02
40,000 00	4 30	40,004 30	29,182 03	.....	10,822 27
.....	.....	269,057 48	139,648 21	.....	129,409 27
.....	74 00	698 79	674 37	.....	24 42
.....	.....	9,832 94	8,498 60	.....	1,334 34
.....	.....	60,692 67	18,656 84	.....	42,035 83
.....	7,000 00	72,823 24	39,835 70	32,987 54	.....
10,673,979 37	267,441 97	12,389,718 33	10,842,410 02	291,992 64	1,255,315 67

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				$1,448,296 99
Building or purchase of such vessels as may be necessary for the revenue service.				27,190 29
Compensation in lieu of moieties	1875			33 46
Do	1876			172,383 98
Do	1877	19	109	
Collecting information respecting condition and importance of the fur-trade of Alaska.	1875			9,212 49
Salaries and traveling-expenses of agents at seal-fisheries in Alaska.	1876			10,597 32
Do	1877	19	118,363	
Expenses of admission of foreign goods to the Centennial Exhibition at Philadelphia, Pa.				11,248 13
Metric standard of weights and measures	1875			1 48
Do	1877	19	117,118	
Expenses, &c., of collection, &c., of captured and abandoned property, act April 20, 1870.				
Custom-house and post-office at Rockland, Me		19	111	
Custom-house and post-office at Fall River, Mass		19	110,351	60,489 36
Custom-house and post-office at Newport, R. I				
Custom-house and post-office at Hartford, Conn		19	110,351	5,233 55
Custom-house and post-office at Albany, N. Y		19	351	75,950 18
Custom-house and post-office at Ogdensburg, N. Y				3,000 00
Marine hospital at Pittsburgh, Pa				7,065 24
Custom-house at Charleston, S. C				129,891 01
Custom-house at New Orleans, La		19	110	21,795 98
Custom-house and post-office at Cincinnati, Ohio		19	110,351	223,240 45
Custom-house, court-house, and post office at Evansville, Ind		19	110,351	52,984 93
Custom-house and subtreasury at Chicago, Ill		19	351	630,411 27
Marine hospital at Chicago, Ill				
Custom-house at Louisville, Ky				
Custom-house, court-house, and post-office at Memphis, Tenn		19	110,351	74,509 60
Custom-house and post-office at Nashville, Tenn		19	351	132,187 92
Custom-house and post-office at Port Huron, Mich		19	111,351	208,327 86
Custom-house and post-office at Saint Louis, Mo		19	111,351	12,304 77
Custom-house at Saint Paul, Minn				379 36
Appraiser's stores at San Francisco, Cal		19	110,351	43,533 55
Marine hospital at San Francisco, Cal				
Custom-house at Portland, Oreg				74 55
Seguin light-station				2,000 00
Portland depot, Maine		19	111	
Nubbler Head light-station		19	111	
Boat-landings at light-stations at Maine, New Hampshire, and Massachusetts.		19	111	
Day-beacons, Maine, New Hampshire, and Massachusetts		19	353	
Whale's Back fog-signal, New Hampshire		19	352	
Fog-signals on light-ships, Vineyard Sound, Massachusetts				
Block Island breakwater light-station, Rhode Island		19	112	
Nansemond River light-station, Virginia		19	112	
Bullock's Point Shoals light-station, Rhode Island				3,500 00
Conimicut light-station, Rhode Island		19	351	
Fuller's Rock and Sassafras Point light-station, Rhode Island				4,500 00
Castle Hill fog-signal, Rhode Island				10,000 00
Muscle Bed Shoal light-station, Rhode Island		19	351	
South West Ledge light-station, Connecticut				16,866 28
Race Rock light-station, Connecticut				57,716 49
Hart Island light-station, New York				6,589 55
Stratford Shoals light-station, Long Island Sound, New York				64,953 46
Fog-signals on light-ship, Long Island Sound, New York				5,000 00
Stepping Stones day-beacons, Long Island Sound, New York				6,000 00
Cold Spring Harbor light-station, New York				20,000 00
Wreck of the "Scotland" light-ship, New York Harbor, New Jersey.				34,910 00
Egg Island light-station, New Jersey		19	353	
Dunkirk light-station, New York				
Absecom light-station, New Jersey		19	353	
Presque Island depot, Pennsylvania				8,000 00
Schuylkill River light-station, Pennsylvania				213 89
Bulkhead Shoals light-station, Delaware				43,657 13
Ship John Shoal light-station, Delaware Bay		19	112	
Cross Ledge Shoal light-station, Delaware Bay		19	112	
Liston's Tree light-station, Delaware Bay				60,000 00
Mispillion River light-station, Delaware		19	112	
Thomas Point Shoals light-house, Maryland				20 69
Day-beacons, Potomac River, Maryland				5,870 30
Carried forward				3,710,141 51

u nexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$10,673,979 37	$267,441 97	$12,389,718 33	$10,842,410 02	$291,992 64	$1,255,315 67
.....	10,593 79	37,784 08	13,439 77	.....	24,344 31
.....	10 00	43 46	28 92	14 54	.....
.....	9 51	172,393 49	29,472 97	.....	142,920 52
125,000 00	.....	125,000 00	2,909 75	.....	122,090 25
.....	.....	9,212 49	.....	9,212 49	.....
.....	.....	10,597 32	5,110 00	.....	5,487 32
10,195 00	.....	10,195 00	2,970 49	.....	7,224 51
.....	10,138 86	21,386 99	21,289 11	.....	97 88
.....	.....	1 48	.....	1 48	.....
9,700 00	.....	9,700 00	9,700 00	.....	.....
.....	996 60	996 60	.....	996 60	.....
25,000 00	.....	25,000 00	24,136 70	.....	863 30
45,000 00	.....	105,489 36	71,303 79	.....	34,185 57
.....	8 08	8 08	.....	8 08	.....
150,000 00	.....	155,233 55	146,195 32	.....	9,038 23
50,000 00	592 40	126,542 58	9,719 46	.....	116,823 12
.....	34 46	3,034 46	3,000 00	34 46	.....
.....	.....	7,065 24	.....	.....	7,065 24
.....	6,753 22	136,644 23	54,764 86	.....	81,879 37
29,000 00	6,958 14	57,754 12	54,606 25	.....	3,147 87
650,000 00	.....	873,240 45	470,061 94	.....	403,178 51
70,000 00	2,812 10	125,797 03	69,517 07	.....	56,279 96
460,000 00	.....	1,030,411 27	743,089 93	.....	287,321 34
.....	98 97	98 97	.....	.....	98 97
.....	322 55	322 55	322 55	.....	.....
56,000 00	.....	130,509 60	16,913 85	.....	113,595 75
13,000 00	.....	145,187 92	72,345 33	.....	72,842 59
46,000 00	05	254,327 91	42,165 08	200,000 00	12,162 83
850,000 00	9,854 48	872,159 25	614,651 91	.....	257,507 34
.....	.....	379 36	.....	.....	379 36
155,000 00	.....	198,535 55	137,160 10	.....	61,373 45
.....	786 34	786 34	.....	.....	786 34
.....	.....	74 55	18 93	55 62	.....
.....	.....	2,000 00	2,000 00	.....	.....
3,000 00	.....	3,000 00	3,000 00	.....	.....
15,000 00	.....	15,000 00	5,000 00	.....	10,000 00
10,000 00	.....	10,000 00	5,000 00	.....	5,000 00
10,000 00	.....	10,000 00	.....	.....	10,000 00
5,000 00	.....	5,000 00	.....	.....	5,000 00
.....	80	80	.....	80	.....
900 00	.....	900 00	.....	.....	900 00
15,000 00	.....	15,000 00	.....	.....	15,000 00
.....	.....	3,500 00	2,000 00	.....	1,500 00
5,000 00	.....	5,000 00	.....	.....	5,000 00
.....	.....	4,500 00	.....	.....	4,500 00
.....	.....	10,000 00	.....	.....	10,000 00
6,000 00	.....	6,000 00	6,000 00	.....	.....
.....	.....	16,866 28	16,866 28	.....	.....
.....	.....	57,716 49	40,000 00	.....	17,716 49
.....	.....	6,589 55	6,589 55	.....	.....
.....	.....	64,953 46	40,000 00	.....	24,953 46
.....	.....	5,000 00	5,000 00	.....	.....
.....	.....	6,000 00	.....	6,000 00	.....
.....	.....	20,000 00	.....	.....	20,000 00
.....	.....	34,910 00	34,910 00	.....	.....
5,000 00	.....	5,000 00	.....	.....	5,000 00
.....	98	98	.....	98	.....
5,000 00	.....	5,000 00	5,000 00	.....	.....
.....	.....	8,000 00	.....	8,000 00	.....
.....	7 73	221 62	213 89	7 73	.....
.....	.....	43,657 13	40,000 00	.....	3,657 13
25,000 00	.....	25,000 00	10,000 00	.....	15,000 00
25,000 00	.....	25,000 00	20,000 00	.....	5,000 00
.....	.....	60,000 00	60,000 00	.....	.....
4,000 00	.....	4,000 00	4,000 00	.....	.....
.....	.....	20 69	.....	20 69	.....
.....	.....	5,870 30	5,870 30	.....	.....
13,491,774 37	317,421 03	17,519,336 91	13,768,754 12	516,346 11	3,234,236 68

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations, July 1, 1876.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				$3,710,141 51
Winter Quarter Shoals light-ship, Virginia				5,850 00
Mathias Point light-station, Virginia				17,845 85
Chincoteague depot, Virginia		19	112	
Oak Island light-station, North Carolina				4,000 00
Roanoke Marshes light-station, North Carolina		19	112	6,929 18
Fort Ripley light-station, South Carolina		19	112	
Castle Pinckney light-station, South Carolina				2,000 00
Hilton Head and Bay Point light-station, South Carolina		19	112	
Tybee Knoll light-station, Georgia		19	112	12,980 82
Sapelo Island light-station, Georgia		19	112	
Tybee light-station, Georgia		19	353	
Saint Andrew's Bay, light-station, Florida				21,000 00
Florida Reef beacons, Florida				8,501 00
Dog Island light-station, Florida				16,991 59
Fowey Rocks light-station, Florida				113,155 10
Dry Tortugas light-station, Florida				75,000 00
Repairs of iron light-houses, Florida				14,000 00
Cape Canaveral light-station, Florida		19	353	
Cape San Blas light-station, Florida		19	535	
Brazos Island light-station, Texas				25,000 00
Re-establishment of light-houses, Texas		19	112	
Trinity Shoals light-station, Louisiana				3,000 00
Proctorsville light-station, Louisiana				4,014 90
Calcasieu light-station, Louisiana				8,500 00
Southwest Pass depot, Louisiana				10,000 00
South Pass light-station, Louisiana		19	112	
Maumee Bay day-beacons, Ohio				10,650 00
Maumee Bay light-station, Ohio		19	112	3,000 00
Sandusky Bay light-station, Ohio		19	112	3,000 00
Pier-head beacon-lights on the lakes, Michigan		19	113, 353	16,412 50
Port Austin light-station, Michigan		19	352	4,076 80
Eagle Harbor light-station, Michigan				3,000 00
Tawas light-station, Michigan				25,000 00
Saginaw River light-station, Michigan				7,500 00
Passage Island light-station, Michigan				18,000 00
Stannards Rock light-station, Michigan		19	352	
Light-ship mouth of Detroit River, Michigan				20,000 00
Wind-mill Point light-station, Michigan		19	113	
Cheboygan River light-station, Michigan		19	112	
Point No Point light-station, Oregon				13,229 31
Saint Helen's Bar light station, Oregon		19	113	
Point Reyes light-station, California				3 00
San Pablo Straits light-station, California				2,513 50
Point Montara light-station, California				1 73
Hueneme Point light-station, California				8 25
Point Ferman light-station, California		19	113	11 14
Point Bonita light-station, California		19	112	
Santa Barbara ligh-station, California		19	112	
Anita Rock beacon, California		19	352	
Gosse Point light-station, Illinois		19	352	
Roadways at stations on Pacific Coast		19	113	
Steam-tender for the seventh district				13,000 00
Steam-tender for the fourth district		19	112	
Depot for the thirteenth district				9,000 00
Repairing the tender Haze				13,733 75
Light-house tender, tenth district				57 89
Light-ship for general service		19	112	2,090 88
Re-establishing lights on the Southern coast				185 74
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.		19	111	2,065 00
Repayment to importers—excess of deposits		R. S.	3689	
Debentures, drawbacks, bounties, or allowances		R. S.	3689	
Debentures and other charges		R. S.	3689	
Refunding moneys erroneously received and covered into the Treasury.		R. S.	3689	
Distributive shares of fines, penalties, and forfeitures				
Distributive shares of fines, penalties, and forfeitures, transfer account.				
Unclaimed merchandise		R. S.	3689	
Relief of Peter Wright & Sons; act June 12, 1876		19	23	
Relief of Dickson Shinault; act December 28, 1876		19	88	
Relief of H. S. Woodhouse & Co., of Brownsville, Tex.; act March 3, 1877.		19	102	
Refunding duties on goods destroyed		R. S.	3689	
Refunding duties		R. S.	3689	
Total customs				4,230,449 44

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$13,491,774 37	$317,421 03	$17,519,336 91	$13,768,754 12	$516,346 11	$3,234,236 68
		5,850 00			5,850 00
		17,845 85	17,845 85		
1,000 00		1,000 00	1,000 00		
		4,000 00			4,000 00
5,000 00		11,929 18	5,000 00		6,929 18
15,000 00		15,000 00	5,000 00		10,000 00
		2,000 00		2,000 00	
40,000 00		40,000 00			40,000 00
12,000 00	2,868 92	27,849 74	3,000 00	15,849 74	9,000 00
2,500 00		2,500 00	2,500 00		
3,000 00		3,000 00	3,000 00		
		21,000 00		21,000 00	
		8,501 00	8,500 00	1 00	
	1,975 00	18,966 59		18,966 59	
	8,307 10	121,462 20	47,307 10		74,155 10
		75,000 00			75,000 00
		14,000 00	4,000 00		10,000 00
4,000 00		4,000 00			4,000 00
2,000 00		2,000 00			2,000 00
		25,000 00	500 00		24,500 00
20,000 00		20,000 00			20,000 00
		3,000 00		3,000 00	
		4,014 90		4,014 90	
		8,500 00	8,500 00		
		10,000 00			10,000 00
4,000 00		4,000 00	4,000 00		
		10,650 00		10,650 00	
4,000 00		7,000 00	3,000 00		4,000 00
7,000 00		15,000 00	200 00		14,800 00
15,000 00	3 99	31,416 49	6,500 00		24,916 49
75,000 00		79,076 80	5,000 00		74,076 80
		3,000 00	3,000 00		
		25,000 00	25,000 00		
		7,500 00	7,500 00		
		18,000 00			18,000 00
50,000 00		50,000 00	10,000 00		40,000 00
		20,000 00			20,000 00
2,000 00		2,000 00			2,000 00
10,000 00		10,000 00	3,000 00		7,000 00
		13,229 31			13,229 31
1,000 00		1,000 00			1,000 00
		3 00		3 00	
		2,513 50		2,513 50	
		1 73		1 73	
		8 25		8 25	
300 00		311 14			311 14
25,000 00		25,000 00	22,500 00		2,500 00
500 00		500 00	500 00		
2,300 00		2,300 00	2,300 00		
5 000 00		5,000 00			5,000 00
5,000 00		5,000 00	1,000 00		4,000 00
	2 94	13,002 94	13,000 00	2 94	
50,000 00		50,000 00	5,000 00		45,000 00
		9,000 00			9,000 00
	638 60	14,372 35	13,733 75		638 60
		57 89		57 89	
50,000 00		52,090 88	2,021 60		50,069 28
	1,541 25	1,726 99		1,726 99	
150,000 00		152,065 00	107,758 07		44,306 93
2,098,805 31	41,905 58	2,140,710 89	2,140,710 89		
3,127,964 69	14,823 09	3,142,787 78	3,142,787 78		
2,409 37		2,409 37	2,409 37		
16 16		16 16	16 16		
	73 15	73 15		73 15	
	10 00	10 00	10 00		
1,999 96		1,999 96	1,999 96		
11,440 08		11,440 08	11,440 08		
120 00		120 00	120 00		
952 00		952 00	952 00		
380 52		380 52	380 52		
522 30		522 30	522 30		
19,296,984 76	389,570 65	23,917,004 85	19,411,269 55	596,215 79	3,909,519 51

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
INTERIOR—CIVIL.				
Salaries office Secretary of Interior	1875			$2 42
Do	1876			
Do	1877	19	162, 168	
Contingent expenses office Secretary of the Interior	1875			31 30
Do	1877	19	162	
Salaries watchmen Department of the Interior	1875			1 08
Do	1876			
Do	1877	19	162, 168	
Fuel, lights, and water, Department of the Interior	1877	19	163	
Salaries employés under Architect of the Capitol	1877	19	147	
Repairs of building, Department of the Interior	1877	19	115	
Temporary clerks Department of the Interior	1877	19	169	
Rent of buildings for Department of the Interior	1877	19	162, 370	
Removal of Pension Office and Bureau of Education	1877	19	163	
Packing, &c., Congressional documents	1877	19	162	
Postage Interior Department	1875			39, 410 80
Do	1876			80, 546 62
Do	1877	19	163	
Salary secretary to sign land patents	1877	19	162	
Salaries General Land Office	1875			12 96
Do	1875 / 1876			1, 117 96
Do	1876			
Do	1877	19	163, 168	
Contingent expenses General Land Office	1877	19	163	
Temporary clerks General Land Office	1877 / 1878	19	357	
Salaries office Commissioner of Indian Affairs	1875			9 77
Do	1876			
Do	1877	19	163	
Contingent expenses office Commissioner of Indian Affairs	1876			
Do	1877	19	163	
Salaries office Commissioner of Pensions	1876			
Do	1877	19	163, 168	
Contingent expenses office Commissioner of Pensions	1875			1 12
Do	1876			
Do	1877	19	164, 370	
Salaries office Commissioner of Patents	1875			10 68
Do	1876			
Do	1877	19	164, 168	
Contingent expenses office Commissioner of Patents	1877	19	164	
Copies of drawings office Commissioner of Patents	1875			2 25
Do	1877	19	164	
Tracings of drawings office Commissioner of Patents	1875			3 90
Do	1877	19	165	
Photolithographing office Commissioner of Patents	1875			12
Do	1876	19	164	
Do	1877			
Plates for Patent Office Official Gazette	1875			52 45
Do	1876			
Do	1877	19	164	
Removal of the Bureau of Education	1877 / 1878	19	357	
Salaries office Commissioner of Education	1875			9 00
Do	1877	19	165, 168	
Contingent expenses office Commissioner of Education	1876			
Do	1877	19	165	
Current expenses Government Hospital for the Insane	1875			38 52
Do	1876			
Do	1877	19	108	
Buildings and grounds Government Hospital for the Insane	1876			3, 492 00
Do	1877	19	108	
Current expenses Columbia Hospital for Women and Lying-in Asylum.	1875			
Do	1877	19	108	300 00
Buildings Columbia Hospital for Women and Lying-in Asylum.	1877	19	109	
Current expenses Columbia Institution for the Deaf and Dumb.	1877	19	108	
Buildings Columbia Institution for the Deaf and Dumb	1877	19	108	
Current expenses National Soldiers' and Sailors' Orphans' Home.	1877	19	109	
Support of Children's Hospital, Washington, D. C	1877	19	109	
Carried forward				125, 042 95

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
		$2 42		$2 42	
	$97 38	97 38			$97 38
$62, 493 91		62, 493 91	$62, 493 91		
		31 30		31 30	
10, 000 00		10, 000 00	10, 000 00		
		1 08		1 08	
	10 47	10 47			10 47
21, 184 46		21, 184 46	21, 184 46		
15, 000 00		15, 000 00	15, 000 00		
3, 888 00		3, 888 00	3, 888 00		
5, 000 00		5, 000 00	5, 000 00		
7, 000 00		7, 000 00	7, 000 00		
23, 000 00		23, 000 00	23, 000 00		
2, 000 00		2, 000 00	2, 000 00		
6, 250 00		6, 250 00	6, 250 00		
		39, 410 80		39, 410 80	
		80, 546 62	57, 761 05		22, 785 57
125, 000 00		125, 000 00	24, 729 93		100, 270 07
1, 500 00		1, 500 00	1, 500 00		
		12 96	12 00	96	
		1, 117 96	1, 117 10		86
	1, 625 77	1, 625 77			1, 625 77
227, 864 57		227, 864 57	227, 864 57		
27, 500 00		27, 500 00	27, 500 00		
10, 000 00		10, 000 00	5, 000 00		5, 000 00
		9 77		9 77	
	443 56	443 56			443 56
69, 880 00		69, 880 00	69, 880 00		
	1 76	1 76			1 76
6, 000 00		6, 000 00	6, 000 00		
	1, 503 52	1, 503 52			1, 503 52
446, 765 60		446, 765 60	446, 765 60		
		1 12		1 12	
	540 72	540 72	143 50		397 22
67, 500 00		67, 500 00	67, 500 00		
		10 68		10 68	
	2 57	2 57			2 57
398, 988 59		398, 988 59	398, 988 59		
70, 000 00		70, 000 00	70, 000 00		
		2 25		2 25	
40, 000 00		40, 000 00	40, 000 00		
		3 90		3 90	
30, 000 00		30, 000 00	30, 000 00		
		12		12	
	08	08			08
40, 000 00		40, 000 00	40, 000 00		
		52 45		52 45	
	1 01	1 01			1 01
40, 000 00		40, 000 00	40, 000 00		
1, 500 00		1, 500 00	1, 500 00		
		9 00		9 00	
17, 664 03		17, 664 03	17, 664 03		
	2 24	2 24			2 24
12, 900 00		12, 900 00	12, 900 00		
		38 52		38 52	
	3 79	3 79			3 79
150, 000 00		150, 000 00	150, 000 00		
		3, 492 00			3, 492 00
10, 000 00		10, 000 00	10, 000 00		
	32 40	32 40		32 40	
16, 000 00		16, 300 00	16, 300 00		
8, 000 00		8, 000 00	8, 000 00		
48, 000 00		48, 000 00	48, 000 00		
40, 000 00		40, 000 00	40, 000 00		
10, 000 00		10, 000 00	7, 500 00		2, 500 00
5, 000 00		5, 000 00	5, 000 00		
2, 075, 879 16	4, 265 27	2, 205, 187 38	2, 027, 442 74	39, 606 77	138. 137 87

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
INTERIOR CIVIL—Continued.				
Brought forward				$125,042 95
Support of Freedmen's Hospital and Asylum, Washington, D. C.	1876			
Do	1877	19	109	
National Association for Relief of Colored Women and Children, Washington, D. C.	1877	19	109	
Jail for the District of Columbia.				8,500 00
Lighting the Capitol and grounds	1877	19	114	
Annual repairs of the Capitol	1877	19	115	
Improving the Capitol Grounds	1875			38
Do	1877	19	115	
Do	1877 / 1878	19	348	
Safe for Interior Department	1876			75 25
Support and medical treatment of transient paupers	1876			1,250 00
Maryland Institution for Instruction of the Blind		R. S.	3,689	
Salaries and expenses of Hot Srings commission, (reimbursable.)		19	356	
Purchase of Bartholdi's Fountain		19	356	
Expenses eighth census				19,286 33
Map of the United States	1875			137 50
Do	1877	19	163	
Large corrected Land-Map of the United States	1877	19	118	
Preservation of collections Smithsonian Institution	1877	19	109	
National museum Smithsonian Institution		19	370	
Preservation of collections Smithsonian Institution, armory building.	1877	19	120	
Salaries and commissions registers and receivers	1871			233 26
Salaries and commissions registers and receivers, (reappropriation.)	1872			4,077 84
Do	1873			
Do	1874			
Do	1875			150,264 32
Do	1876			145,908 89
Do	1877	19	122	
Contingent expenses of land-offices	1874			
Do	1875			7,016 57
Do	1876			4,084 70
Do	1877	19	122	
Expenses of depositing public moneys, transfer account	1871	19	418	
Expenses of depositing public moneys	1875			8,765 98
Do	1876			9,307 15
Do	1877	19	122	
Repayment for land erroneously sold		R. S.	3689	
Deposits by individuals for surveying public lands				110 772 81
Depredations on public timber	1875			1,037 28
Do	1876			4,058 60
Do	1877	19	122	
Indemnity for swamp-lands purchased by individuals		R. S.	3689	
Five-per-cent. fund of the net proceeds of sales of public lands in—				
Minnesota		R. S.	3689	
Wisconsin		R. S.	3689	
Nebraska		R. S.	3689	
Kansas		R. S.	3689	
Michigan		R. S.	3689	
Oregon		R. S.	3689	
Nevada		R. S.	3689	
Salaries office of surveyor-general of Arizona	1875			49 14
Do	1876			1,375 00
Do	1877	19	165, 168	
Contingent expenses office of surveyor-general of Arizona	1875			245 68
Do	1876			1,201 42
Do	1877	19	122	
Salaries office of surveyor general of California	1876			3,512 23
Do	1877	19	165, 168, 367	
Contingent expenses office of surveyor-general of California	1875			184 65
Do	1876			2,267 07
Do	1877	19	121, 367	
Salaries office of surveyor-general of Colorado	1876			2,325 00
Do	1877	19	165, 168	
Contingent expenses office of surveyor-general of Colorado	1875			1,019 58
Do	1876			1,431 75
Do	1877	19	121	
Carried forward				613,431 33

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$2,075,879 16	$4,265 27	$2,205,187 38	$2,027,442 74	39,606 77	$138,137 87
.....	24	24	.....	.....	24
45,000 00	.....	45,000 00	45,000 00	.....	.....
10,000 00	.....	10,000 00	10,000 00	.....	.....
.....	.....	8,500 00	8,500 00	.....	.....
32,000 00	133 70	32,133 70	32,000 00	.....	133 70
78,000 00	.....	78,000 00	78,000 00	.....	.....
.....	.....	38	.....	38	.....
125,000 00	.....	125,000 00	125,000 00	.....	.....
173,000 00	.....	173,000 00	30,000 00	.....	143,000 00
.....	.....	75 25	.....	.....	75 25
.....	.....	1,250 00	1,250 00	.....	.....
2,837 50	.....	2,837 50	2,837 50	.....	.....
27,500 00	.....	27,500 00	2,030 00	.....	25,470 00
6,000 00	.....	6,000 00	.....	.....	6,000 00
.....	.....	19,286 33	2,920 96	16,365 37	.....
.....	.....	137 50	.....	137 50	.....
6,000 00	.....	6,000 00	6,000 00	.....	.....
2,500 00	.....	2,500 00	2,500 00	.....	.....
13,000 00	.....	13,000 00	13,000 00	.....	.....
25,000 00	.....	25,000 00	25,000 00	.....	.....
4,500 00	.....	4,500 00	4,500 00	.....	.....
.....	3 27	236 53	36 00	200 53	.....
.....	.....	4,077 84	.....	4,077 84	.....
.....	285 79	285 79	.....	285 79	.....
.....	468 50	468 50	.....	468 50	.....
.....	3,068 99	153,333 31	594 18	152 739 13	.....
.....	24,346 02	170,254 91	12,656 99	.....	157,597 92
365,483 21	3,819 32	369,302 53	353,259 77	.....	16,042 76
.....	21 26	21 26	.....	21 26	.....
.....	.....	7,016 57	996 00	6,020 57	.....
.....	198 74	4,283 44	848 38	.....	3,435 06
40,175 00	159 60	40,334 60	40,076 20	.....	258 40
93 23	.....	93 23	93 23	.....	.....
.....	.....	8,765 98	.....	8,765 98	.....
.....	.....	9,307 15	88 20	.....	9,218 95
13,000 00	60 00	13,060 00	3,736 75	.....	9,323 25
30,176 27	.....	30,176 27	30,176 27	.....	.....
45,827 57	.....	156,600 38	59,022 39	.....	97,577 99
.....	.....	1,037 28	519 50	517 78	.....
.....	.....	4,058 60	3,881 42	.....	177 18
5,000 00	.....	5,000 00	2,547 75	.....	2,452 25
20,022 15	.....	20,022 15	20,022 15	.....	.....
3,940 82	.....	3,940 82	3,940 82	.....	.....
2,729 28	.....	2,729 28	2,729 28	.....	.....
838 72	.....	838 72	838 72	.....	.....
3,082 96	.....	3,082 96	3,082 96	.....	.....
3,283 92	.....	3,283 92	3,283 92	.....	.....
2,421 84	.....	2,421 84	2,421 84	.....	.....
986 10	.....	986 10	986 10	.....	.....
.....	.....	49 14	.....	49 14	.....
.....	.....	1,375 00	1,375 00	.....	.....
6,297 83	.....	6,297 83	4,875 00	.....	1,422 83
.....	.....	245 68	.....	245 68	.....
.....	.....	1,201 42	421 40	.....	780 02
1,500 00	.....	1,500 00	1,069 07	.....	430 93
.....	.....	3,512 23	3,512 23	.....	.....
18,578 26	.....	18,578 26	12,700 00	.....	5,878 26
.....	.....	184 65	91 48	93 17	.....
.....	.....	2,267 07	2,264 78	.....	2 29
5,000 00	.....	5,000 00	3,571 95	.....	1,428 05
.....	.....	2,325 00	2,325 00	.....	.....
6,930 16	.....	6,930 16	4,977 72	.....	1,952 44
.....	.....	1,019 58	.....	1,019 58	.....
.....	.....	1,431 75	405 77	.....	1,025 98
1,500 00	.....	1,500 00	1,108 20	.....	391 80
3,203,083 98	36,830 70	3,853,346 01	3,000,517 62	230,615 07	622,213 42

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				$613,431 33
Salaries office of surveyor-general of Dakota	1875			71
Do	1876			1,650 82
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Dakota	1875			47
Do	1876			437 32
Do	1877	19	121,368	
Salaries office of surveyor-general of Florida	1875			1 66
Do	1876			807 16
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Florida	1876			657 80
Do	1877	19	121	
Salaries office of surveyor-general of Idaho	1875			506 32
Do	1876			1,691 29
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Idaho	1875			527 00
Do	1876			914 75
Do	1877	19	122	
Salaries office of surveyor-general of Kansas	1875			322 06
Do	1876			3,725 00
Contingent expenses office of surveyor-general of Kansas	1875			361 57
Do	1876			816 06
Salaries office of surveyor-general of Louisiana	1875			45 56
Do	1876			1,900 00
Do	1877	19	165,168,367	
Contingent expenses office of surveyor-general of Louisiana	1875			02
Do	1876			195 70
Do	1877	19	121	
Salaries office of surveyor-general of Minnesota	1876			2,600 00
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Minnesota	1875			197 29
Do	1876			1,394 85
Do	1877	19	121	
Salaries office of surveyor-general of Montana	1875			2 19
Do	1876			2,001 65
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Montana	1876			541 85
Do	1877	19	122,367	
Salaries office of surveyor-general of Nebraska and Iowa	1876			1,949.46
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Nebraska and Iowa.	1875			583 02
Do	1876			1,444 55
Do	1877	19	122,368	
Salaries office of surveyor-general of Nevada	1875			245 83
Do	1876			1,948 08
Do	1877	19	165,168,368	
Contingent expenses office of surveyor-general of Nevada	1875			226 25
Do	1876			918 23
Do	1877	19	122,368	
Salaries office of surveyor-general of New Mexico	1875			74
Do	1876			2,104 75
Do	1877	19	165,168,368	
Contingent expenses office of surveyor-general of New Mexico	1875			22 01
Do	1876			546 05
Do	1877	19	122	
Salaries office of surveyor-general of Oregon	1876			1,425 00
Do	1877	19	165,168,367	
Contingent expenses office of surveyor-general of Oregon	1875*			286 82
Do	1875			13 22
Do	1876			531 87
Do	1877	19	122	
Salaries office of surveyor-general of Utah	1876			1,925 00
Do	1877	19	165,168	
Contingent expenses office of surveyor-general of Utah	1875			8 87
Do	1876			338 55
Do	1877	19	122,367	
Salaries office of surveyor-general of Washington	1875			1 10
Do	1876			1,725 00
Do	1877	19	165,168,367	
Contingent expenses office of surveyor-general of Washington.	1875			2 99
Do	1876			640 45
Do	1877	19	122	
Salaries office of surveyor-general of Wyoming	1875			13 86
Carried forward				651,632 13

* And prior years.

unexpended June 30, 1876, *&c* —Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$3,203,083 98	$36,830 70	$3,853,346 01	$3,000,517 62	$230,615 07	$622,213 42
		71		71	
		1,650 82	1,650 27		55
6,544 57		6,544 57	5,732 03		812 54
		47		47	
		437 32	435 45		1 87
1,950 00		1,950 00	1,497 88		452 12
		1 66		1 66	
		807 16	803 41		3 75
4,061 14		4,061 14	2,975 00		1,086 14
		657 80	538 55		119 25
1,000 00		1,000 00	556 07		443 93
		506 32		506 32	
		1,691 29	1,575 00		116 29
6,122 28		6,122 28	4,500 00		1,622 28
		527 00		527 00	
		914 75	889 66		25 09
1,500 00		1,500 00	1,137 25		362 75
		322 06		322 06	
		3,725 00	1,525 00		2,200 00
		361 57		361 57	
		816 06	419 15		396 91
		45 56		45 56	
		1,900 00	1,760 00		140 00
6,744 57		6,744 57	4,291 84		2,452 73
		02		02	
		195 70	195 70		
1,000 00		1,000 00	771 05		228 95
		2,600 00	2,600 00		
7,854 62		7,854 62	5,872 17		1,982 45
		197 29		197 29	
		1,394 85	431 93		962 92
1,500 00		1,500 00	595 82		904 18
		2 19		2 19	
		2,001 65	1,950 00		51 65
6,244 57		6,244 57	4,725 00		1,519 57
		541 85	541 85		
1,900 00		1,900 00	1,655 68		244 32
		1,949 46	1,800 00		149 46
5,930 16		5,930 16	4,252 37		1,677 79
		583 02		583 02	
		1,444 55	552 90		891 65
1,700 00		1,700 00	1,280 32		419 68
		245 83		245 83	
		1,948 08	1,948 08		
7,883 42		7,883 42	4,977 71		2,905 71
		226 25		226 25	
		918 23	917 59		64
1,900 00		1,900 00	1,525 48		374 52
		74		74	
		2,104 75	2,104 75		
9,120 11		9,120 11	5,865 47		3,254 64
		22 01		22 01	
		546 05	544 31		1 74
1,500 00	140 00	1,640 00	1,375 80		264 20
		1,425 00	1,425 00		
7,761 14		7,761 14	5,872 80		1,888 34
		286 82	286 82		
		13 22		13 22	
		531 87	488 81		43 06
1,500 00		1,500 00	748 41		751 59
		1,925 00	1,925 00		
6,734 51		6,734 51	4,833 19		1,901 32
		8 87		8 87	
		338 55	338 55		
1,750 00		1,750 00	1,493 13		256 87
		1 10		1 10	
		1,725 00	1,725 00		
7,461 14		7,461 14	5,625 00		1,836 14
		2 99		2 99	
		640 45	463 06		177 39
1,500 00		1,500 00	1,062 32		437 68
		13 86		13 86	
3,304,246 21	36,970 70	3,993,149 04	3,103,575 25	233,697 71	655,576 08

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
			Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				$651, 632 13
Salaries office of surveyor-general of Wyoming	1876			2, 520 64
Do	1877	19	165, 168	
Contingent expenses office of surveyor-general of Wyoming	1875			919 12
Do	1876			1, 492 44
Do	1877	19	122	
Surveying public lands in Arizona	1875	19	367	18 70
Do	1876			11, 400 00
Surveying public lands in California	1871*	19	367, 418	
Do	1874†			
Do	1875			13, 316 31
Do	1876			17, 966 46
Surveying public lands in Colorado	1875			1 47
Do	1876			26, 072 68
Surveying public lands in Dakota	1874	19	368	
Do	1876			1, 912 79
Surveying public lands in Florida	1874	19	367	
Do	1875			2, 897 40
Do	1876			10, 000 00
Surveying public lands in Idaho	1875			46 52
Do	1876			51 90
Surveying public lands in Kansas	1875			3, 105 75
Surveying public lands in Louisiana	1875	19	367	3, 115 08
Do	1876			8, 113 53
Surveying public lands in Minnesota	1875			632 79
Do	1876			5, 546 52
Surveying public lands in Montana	1875	19	367	23 32
Do	1876			1, 020 96
Surveying public lands in Nebraska	1876			886 50
Surveying public lands in Nevada	1875			153 11
Do	1876			199 44
Surveying public lands in New Mexico	1875			165 73
Do	1876			7, 710 32
Surveying public lands in Oregon	1871*	19	366	
Do	1874†	19	418	
Do	1875	19	366	21 67
Do	1876	19	366	7, 587 74
Surveying public lands in Utah	1875	19	367	10 71
Do	1876			3, 169 63
Surveying public lands in Washington	1875			40 19
Do	1876			5, 377 96
Surveying public lands in Wyoming	1876			2, 734 76
Surveying public lands in Michigan		19	231	
Examination of the public surveys	1875			9, 704 22
Do	1876			4, 516 27
Survey of exterior boundaries of Indian reservations	1874	19	368	
Survey of Indian reservations	1874 / 1875	19	368	10, 799 63
Do	1875 / 1876	19	368	26, 627 26
Geological Survey of the Territories	1877	19	120	
Do	1877 / 1878	19	350	
Appraisal and sale of Detroit arsenal, Dearbornville, Mich		19	169	
Salary recorder of land-titles in Missouri	1876			125 00
Do	1877	19	168	
Illustrations for Report on the Geological Survey of the Territories.	1877	19	120	
Surveying land of the Cherokees of North Carolina	1875			8, 513 73
Do	1877	19	368	
Examination as to occupancy of Rancho Panoche Grande				4, 150 77
Surveying private land-claims in California	1876			13, 268 95
Surveying private land-claims in Colorado	1876			8, 183 32
Surveying private land-claims in New Mexico	1876			9, 964 00
Survey of the boundary between New Mexico and Arizona	1876			27 73
Capitol building at Olympia, Washington Ter	1876			40
Survey of boundaries within the Cattaraugus and Allegany Indian Reservations in New York.	1876 / 1877	19	120	
Surveying public lands	1877	19	120, 366, 367	
Surveying public lands in Oregon	1873	19	366	
Do	1874	19	366	
Surveying private land-claims	1877	19	121	
Surveying Pawnee and Otoe reservations	(‡)	19	121	
Surveying public and private lands	1877 / 1878	19	348	
Carried forward				885, 750 55

* And prior years. † Reappropriated. ‡ Reimbursable.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$3,304,246 21	$36,970 70	$3,993,149 04	$3,103,575 25	$233,697 71	$655,576 08
		2,520 64	2,516 76		3 88
87,330 16		7,330 16	5,829 89		1,500 27
		919 12		919 12	
		1,492 44	384 55		1,107 89
1,500 00		1,500 00	702 06		797 94
351 10		369 80	351 10	18 70	
		11,400 00	11,400 00		
103 24		103 24	103 24		
1,407 15		1,407 15	1,407 15		
		13,316 31	13,009 21	307 10	
		17,966 46	17,956 06		10 40
		1 47		1 47	
		26,072 68	12,506 04		13,566 64
139 63		139 63	139 63		
		1,912 79	1,912 79		
759 59		759 59	759 59		
		2,897 40	2,877 36	20 04	
		10,000 00	9,983 72		16 28
		46 52		46 52	
		51 90			51 90
		3,105 75		3,105 75	
484 13		3,599 21	3,182 00	417 21	
		8,118 53	8,118 53		
		632 79		632 79	
		5,546 52	5,195 01		351 51
213 30		236 62	213 30	23 32	
		1,020 96	1,010 21		10 75
		886 50	886 50		
		153 11		153 11	
		199 44			199 44
		165 73		165 73	
		7,710 32	7,634 07		76 25
813 38		813 38	342 01		471 37
2,094 69		2,094 69	2,094 69		
3,550 14	2,796 85	6,368 66	6,368 66		
1,854 98	895 15	10,337 87	9,941 42		396 45
392 28		402 99	392 28	10 71	
		3,169 63	3,169 63		
		40 19		40 19	
		5,377 96	5,374 50		3 46
		2,734 76			2,734 76
2,500 00		2,500 00			2,500 00
		9,704 22		9,704 22	
	606 75	5,123 02	159 54		4,963 48
2,019 15		2,019 15	2,019 15		
21,434 61		32,234 24	21,434 61	10,799 63	
4,008 61		30,635 87	26,503 50		4,132 37
85,000 00		85,000 00	85,000 00		
125,000 00		125,000 00	87,000 00		38,000 00
1,000 00		1,000 00	419 61		580 39
		125 00	107 14		17 86
500 00		500 00	125 00		375 00
10,000 00		10,000 00	10,000 00		
		8,513 73	8,513 73		
2,159 27		2,159 27	2,159 27		
		4,150 77		4,150 77	
		13,268 95	12,491 18		777 77
		8,183 32			8,183 32
		9,964 00	9,900 00		64 00
		27 73			27 73
		40			40
15,500 00		15,500 00	15,398 42		101 58
300,941 93		300,941 93	136,575 76		164,366 17
346 50		346 50	238 50		108 00
1,073 42		1,073 42	92 70		980 72
25,000 00		25,000 00	1,104 65		23,895 35
10,000 00		10,000 00	9,918 52		81 48
300,000 00		300,000 00			300,000 00
4,231,723 47	41,269 45	5,158,743 47	3,668,498 49	264,214 09	1,226,030 89

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
INTERIOR CIVIL—Continued.				
Brought forward				$885, 750 55
Relief of Ariel K. Eaton and James D. Jenkins; act July 7, 1876.		19	445	
Relief of John T. King and L. B. Cutler; act July 19, 1876		19	455	
Relief of Andrew J. Barrett; act December 19, 1876		19	499	
Relief of Eli Teegarden; act March 3, 1877		19	547	
Total Interior civil				885, 750 55
INTERNAL REVENUE.				
Allowance or drawback		R. S.	3689	
Assessing and collecting internal revenue	1872*			174, 230 19
Do	1871			
Do	1872			
Do	1873†			21, 950 82
Do	1873			
Do	1875			427, 945 60
Punishment for violation of internal revenue laws	1872*			14, 919 55
Do	1873†			4, 661 85
Do	1875			52, 003 07
Do	1876			45, 161 84
Do	1877	19	153	
Stamps, paper, and dies	1875			96, 098 12
Do	1876			55, 238 90
Do	1877	19	152	
Refunding taxes illegally collected		R. S.	3689	
Redemption of stamps		R. S.	3689	
Repayment of taxes on distilled spirits destroyed by casualty		17	162	
Refunding moneys erroneously received and covered into the Treasury.		R. S.	3689	
Refunding to city of Baltimore internal-revenue taxes illegally collected; act February 27, 1877.		19	239	
Salaries and expenses of collectors of internal revenue	1876			229, 410 44
Do	1877	19	152, 168, 363	
Salaries and expenses of supervisors and subordinate officers of internal revenue.	1876			557, 345 85
Do	1877	19	152, 168	
Relief of George W. Dawson; act March 3, 1875				72 00
Relief of W. T. Cheatham; act May 26, 1876		19	21	
Relief of B. F. West & Co., Martin's Ferry, Ohio; act became law July 8, 1876.		19	32	
Relief of J. E. Pankey; act August 14, 1876		19	77	
Relief of Berthold Lowenthal; act August 14, 1876		19	76	
Relief of Norman H. Ryan; act August 15, 1876		19	79	
Relief of Sarah E. Garland and F. M. Hoppin; Mar. 3, 1877		19	128	
Relief of Virginia E. White, of Ohio County, W. Va., Mar. 3, 1877		19	133	
Relief of Kendrick & Avis *et al.*; acts June 28, 1876, and February 1, 1877.		19	29, 94	
Total internal revenue				1, 679, 038 23
PUBLIC DEBT.				
Redemption:				
Coin certificates; act March 3, 1863		R. S.	3689	
Certificates of deposit; act June 8, 1872		R. S.	3689	
Treasury-notes prior to 1846		R. S.	3689	
Treasury-notes of 1861		R. S.	3689	
Seven-thirties of 1861		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	
Five-twenties of 1862		R. S.	3689	
Five-twenties of March, 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.	3989	
Funded loan of 1881		R. S.	3689	
Carried forward				

* And prior years; reappropriated. † Reappropriated.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$4, 231, 723 47	$41, 269 45	$5, 158, 743 47	$3, 668, 498 49	$264, 214 09	$1, 226, 030 89
7, 200 00	.....	7, 200 00	7, 200 00	.....	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
154 00	.....	154 00	154 00	.....	.....
50 34	.....	50 34	.....	.....	50 34
4, 245, 127 81	41, 269 45	5, 172, 147 81	3, 681, 852 49	264, 214 09	1, 226, 081 23
55, 168 92	.....	55, 168 92	55, 168 92	.....	.....
.....	.....	174, 230 19	31, 994 21	142, 235 98	.....
.....	1, 026 92	1, 026 92	.....	1, 026 92	.....
.....	391 96	391 96	.....	391 96	.....
.....	.....	21, 950 82	3, 660 39	.....	18, 290 43
.....	239 27	239 27	.....	239 27	.....
.....	120 00	428, 065 60	9, 394 14	418, 671 46	.....
.....	.....	14, 919 55	1, 261 50	13, 658 05	.....
.....	.....	4, 661 85	76 30	.....	4, 585 55
.....	542 05	52, 545 12	13, 400 73	39, 144 39	.....
.....	5, 000 00	50, 161 84	40, 636 21	.....	9, 525 63
60, 000 00	74 90	60, 074 90	41, 900 96	.....	18, 173 94
.....	.....	96, 098 12	.....	96, 098 12	.....
.....	126 45	55, 365 35	41, 271 42	.....	14, 093 93
466, 000 00	1, 817 20	467, 817 20	376, 227 87	.....	91, 589 33
309, 890 04	.....	309, 890 04	309, 890 04	.....	.....
16, 121 33	.....	16, 121 33	16, 121 33	.....	.....
42 30	.....	42 30	42 30	.....	.....
313 47	.....	313 47	313 47	.....	.....
13, 500 00	.....	13, 500 00	13, 500 00	.....	.....
.....	922 42	230, 332 86	86, 420 48	.....	143, 912 38
1, 882, 921 20	2, 768 62	1, 885, 689 82	1, 740, 773 10	.....	144, 916 72
.....	13, 686 43	571, 032 28	168, 314 71	.....	402, 717 57
1, 575, 883 15	3, 794 59	1, 579, 677 74	1, 539, 337 03	.....	40, 340 71
.....	.....	72 00	.....	.....	72 00
164 00	.....	164 00	164 00	.....	.....
357 00	.....	357 00	357 00	.....	.....
1, 029 12	.....	1, 029 12	1, 029 12	.....	.....
14, 850 00	.....	14, 850 00	14, 850 00	.....	.....
736 00	.....	736 00	736 00	.....	.....
337 82	.....	337 82	337 82	.....	.....
1, 250 00	.....	1, 250 00	1, 250 00	.....	.....
506 40	.....	506 40	506 40	.....	.....
4, 399, 070 75	30, 510 81	6, 108, 619 79	4, 508, 935 45	711, 466 15	888, 218 19
45, 250, 000 00	.....	45, 250, 000 00	45, 250, 000 00	.....	.....
55, 035, 000 00	.....	55, 035, 000 00	55, 035, 000 00	.....	.....
50 00	.....	50 00	50 00	.....	.....
100 00	.....	100 00	100 00	.....	.....
200 00	.....	200 00	200 00	.....	.....
2, 955 00	.....	2, 955 00	2, 955 00	.....	.....
82, 448, 851 00	.....	82, 448, 851 00	82, 448, 851 00	.....	.....
14, 043, 458 05	.....	14, 043, 458 05	14, 043, 458 05	.....	.....
5, 630 00	.....	5, 630 00	5, 630 00	.....	.....
3, 350 00	.....	3, 350 00	3, 350 00	.....	.....
32, 130 00	.....	32, 130 00	32, 130 00	.....	.....
19, 250 00	.....	19, 250 00	19, 250 00	.....	.....
449, 100 00	.....	449, 100 00	449, 100 00	.....	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
1, 644, 150 00	.....	1, 644, 150 00	1, 644, 150 00	.....	.....
115, 464, 350 00	.....	115, 464, 350 00	115, 464, 350 00	.....	.....
6, 050 00	.....	6, 050 00	6, 050 00	.....	.....
1, 000 00	.....	1, 000 00	1, 000 00	.....	.....
9, 553, 800 00	.....	9, 553, 800 00	9, 553, 800 00	.....	.....
323, 965, 424 15	.....	323, 965, 424 15	323, 965, 424 15	.....	.....

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
PUBLIC DEBT—Continued.				
Brought forward				
Interest:				
Navy-pension fund		R. S.	3689	
Treasury-notes prior to 1846		R. S.	3689	
Treasury-notes of 1861		R. S.	3689	
Seven-thirties of 1861		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 1847		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 (1881)		R. S.	3689	
Ten-forties of 1864		R. S.	3689	
Five-twenties 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	
Totals				
DEPARTMENT OF THE INTERIOR.				
Pay of superintendents and Indian agents	1873*	19	376	
Pay of superintendents and Indian agents, transfer accounts	1873*			
Pay of superintendents and Indian agents	1874			
Do	1875			$1,644 46
Do	1876			11,508 48
Pay of Indian agents	1877	19	176	
Pay of special agents	1873*			
Do	1875			1,348 15
Do	1876			1,125 00
Do	1877	19	176	
Pay of clerks to Central Superintendency	1877	19	177	
Pay of clerks to Northern Superintendency	1876			333 71
Pay of interpreters	1873*	19	376	
Pay of interpreters, transfer accounts	1873*			
Pay of interpreters	1874			
Do	1875			1,035 25
Do	1876			3,704 37
Do	1877	19	177	
Pay of superintendent for Central Superintendency	1877	19	176	
Pay of superintendent in Dakota	1877	19	271	
Fulfilling treaties with—				
Apaches	1873*			3,002 40
Apaches, Kiowas, and Comanches				2,673 62
Do	1875			1,229 98
Do	1876			14,176 85
Do	1877	19	178	
Assinaboines	1873*			
Do	1874			13,732 16
Do	1875			157 61
Do	1876			9,961 67
Arapahoes and Cheyennes of Upper Arkansas River				3,732 93
Blackfeet Nation	1873*			
Blackfeet, Bloods, and Piegans	1874			10,352 14
Do	1875			6,100 44
Do	1875 / 1876			9,198 42
Do	1877	19	178	
Bannacks	1873*			15,551 64
Carrying into effect treaty with Cherokees of 1835				
Carried forward				110,569 28

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$323,965,424 15		$323,965,424 15	$323,965,424 15		
420,000 00		420,000 00	420,000 00		
2 70		2 70	2 70		
7 50		7 50	7 50		
46 43		46 43	46 43		
281 50		281 50	281 50		
325 95		325 95	325 95		
6,233 28		6,233 28	6,233 28		
3,129 28		3,129 28	3,129 28		
258 00		258 00	258 00		
13,025 00	$125 00	13,150 00	13,150 00		
1,105,800 00	1,230 00	1,107,030 00	1,107,030 00		
55,835 40	285 60	56,121 00	56,121 00		
11,320,611 00	10,413 00	11,331,024 00	11,331,024 00		
24,822 09	5,056 50	29,878 59	29,878 59		
4,488,771 95	1,576 50	4,490,348 45	4,490,348 45		
9,687,298 75	11,378 75	9,698,677 50	9,698,677 50		
101 83		101 83	101 83		
50,632 82	6,868 50	57,501 32	57,501 32		
7,232,739 89	7,207 50	7,239,947 39	7,239,947 39		
12,127,334 47	13,623 00	12,140,957 47	12,140,957 47		
18,538,440 20	19,054 50	18,557,494 70	18,557,494 70		
2,231,061 00	2,325 00	2,233,386 00	2,233,386 00		
1,556,017 20	4,320 00	1,560,337 20	1,560,337 20		
378,630 00	780 00	379,410 00	379,410 00		
1,635,758 53	5,160 00	1,640,918 53	1,640,918 53		
103,380 00	1,800 00	105,180 00	105,180 00		
118,233 60	1,500 00	119,733 60	119,733 60		
98,239 20	270 00	98,509 20	98,509 20		
23,280,459 12	12 50	23,280,471 62	23,280,471 62		
2,647,034 89		2,647,034 89	2,647,034 89		
421,089,935 63	92,986 35	421,182,921 98	421,182,921 98		
2,303 86	2,080 69	4,384 55	2,303 86	$2,080 69	
	2,666 94	2,666 94	2,666 94		
	1,184 97	1,184 97		1,184 97	
	22 62	1,667 08	940 78	726 30	
	8 16	11,516 64	2,875 00		$8,641 64
101,100 00	899 97	101,999 97	84,963 34		17,036 63
	260 86	260 86		260 86	
		1,348 15		1,348 15	
		1,125 00	375 00		750 00
6,250 00		6,250 00	5,584 24		665 76
3,400 00		3,400 00	3,400 00		
		333 71	300 00		33 71
200 63	2,939 40	3,140 03	200 63	2,939 40	
	25	25	25		
	743 41	743 41		743 41	
	200 67	1,235 92	210 00	1,025 92	
	731 02	4,435 39	1,069 38		3,366 01
34,900 00	330 08	35,230 08	31,203 54		4,026 54
2,000 00		2,000 00	2,000 00		
500 00		500 00	461 53		38 47
		3,002 40		3,002 40	
		2,673 62		2,673 62	
		1,229 98		1,229 98	
	91 04	14,267 89	2,735 23		11,532 66
52,700 00		52,700 00	34,792 82		17,907 18
	128 20	128 20		128 20	
		13,732 16		13,732 16	
	2 43	160 04		160 04	
	50 00	10,011 67	4,663 13		5,348 54
		3,732 93		3,732 93	
	12 80	12 80		12 80	
		10,352 14	42 11	10,310 03	
	75	6,101 19		6,101 19	
		9,198 42	8,346 24		852 18
50,000 00		50,000 00	19,309 78		30,690 22
		15,551 64		15,551 64	
	83 88	83 88		83 88	
253,354 49	12,438 14	376,361 91	208,443 80	67,028 57	100,889 54

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$110,569 28
Fulfilling treaties with—				
Cheyennes and Arapahoes	1873*			11,000 00
Do	1875			896 64
Do	1876			
Do	1877	19	178	
Chickasaws	1877	19	178	
Chippewas of Boise Forte band	1873*			
Do	1874			978 70
Do	1877	19	178	
Chippewas, Menomonees, Winnebagoes, and New York Indians.	1873*			
Chippewas of Lake Superior and the Mississippi	1873*			
Chippewas of Lake Superior				13,125 16
Do	1873			993 79
Do	1876			225 00
Do	1877	19	179	
Chippewas of the Mississippi	1873*			5,331 84
Chippewas of the Mississippi, transfer account	1873*			
Chippewas of the Mississippi	1875			196 04
Do	1877	19	179, 180	
Chippewas, Pillager, and Lake Winnebagoshish bands				436 69
Do	1873			191 36
Do	1875			49 07
Do	1877	19	180	
Chippewas of Red Lake, and Pembina tribe of Chippewas				1,043 98
Do	1876			914 60
Do	1877	19	180	
Chippewas of Saginaw, Swan Creek, and Black River	1873*			13,232 66
Chippewas of Saginaw, Swan Creek, and Black River, transfer account.	1873*			
Choctaws	1877	19	180, 181	
Confederated tribes and bands in Middle Oregon	1873*			1,893 31
Do	1875			166 67
Do	1877	19	181	
Creeks	1873*			
Do	1877	19	181, 182	
Crows				43,721 81
Do	1874			49,551 79
Do	1875			2,486 97
Do	1875 / 1876			43,217 16
Do	1877	19	185	
Delawares				9,571 93
Do	1874			1,772 43
Do	1875			1,819 50
D'Wamish and other allied tribes in Washington	1877	19	182, 183	
Flatheads and other confederated tribes	1873*			2,886 75
Flatheads and other confederated tribes, transfer account.	1873*			
Flatheads and other confederated tribes	1874			1,464 00
Do	1875			1,317 30
Do	1876			250 00
Do	1877	19	183	
Gros Ventres	1873*			
Do	1874			14,594 37
Do	1875			247 61
Do	1876			14,810 66
Iowas	1873*			263 14
Do	1877	19	183	
Kansas	1873*			1,324 98
Do	1874			
Do	1876			1,000 00
Do	1877	19	183	
Kickapoos				4 56
Do	1875			7,050 56
Do	1876			118 24
Do	1877	19	183, 184	
Klamaths and Modocs, transfer account	1873*			
Klamaths and Modocs	1877	19	184	
Makahs	1873*			
Do	1874			
Do	1875			
Do	1877	19	184	
Menomonees	1873*			
Do	1877	19	184	
Miamies of Eel River				45 14
Carried forward				358,763 69

* And prior years

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$253, 354 49	$12, 438 14	$376, 361 91	$208, 443 80	$67, 028 57	$100, 889 54
.....	4, 908 18	15, 908 18	.....	15, 908 18	.....
.....	511 87	1, 408 51	.....	1, 408 51	.....
.....	86 40	86 40	.....	.....	86 40
42, 200 00	640 29	42, 840 29	42, 597 36	.....	242 93
3, 000 00	.....	3, 000 00	3, 000 00	.....	.....
.....	80	80	80	.....	.....
.....	214 50	1, 193 20	454 79	738 41	.....
14, 100 00	.....	14, 100 00	12, 470 38	.....	1, 629 62
.....	60 84	60 84	.....	60 84	.....
.....	291 69	291 69	.....	291 69	.....
.....	.....	13, 125 16	.....	13, 125 16	.....
.....	710 24	1, 704 03	48 00	1, 656 03	.....
.....	310 35	535 35	222 53	.....	312 82
17, 860 00	.....	17, 860 00	17, 860 00	.....	.....
.....	.....	5, 331 84	.....	5, 331 84	.....
.....	534 50	534 50	534 50	.....	.....
.....	.....	196 04	196 04	.....	.....
44, 102 01	4, 575 52	48, 677 53	48, 677 53	.....	.....
.....	.....	436 69	.....	436 69	.....
.....	.....	191 36	191 36	.....	.....
.....	.....	49 07	20 46	28 61	.....
25, 566 66	.....	25, 566 66	25, 369 00	.....	197 66
.....	.....	1, 043 98	158 20	885 78	.....
.....	.....	914 60	60 97	.....	853 63
33, 800 00	.....	33, 800 00	32, 506 10	.....	1, 293 90
.....	37 35	13, 270 01	3, 197 53	10, 072 48	.....
.....	271 06	271 06	271 06	.....	.....
30, 032 89	.....	30, 032 89	30, 032 89	.....	.....
.....	70 90	1, 964 21	583 97	1, 380 24	.....
.....	.....	166 67	.....	166 67	.....
8, 100 00	.....	8, 100 00	8, 100 00	.....	.....
.....	1 00	1 00	.....	1 00	.....
72, 678 40	.....	72, 678 40	72, 678 40	.....	.....
.....	.....	43, 721 81	.....	43, 721 81	.....
.....	2 03	49, 553 82	1, 298 78	48, 255 04	.....
.....	562 70	3, 049 67	.....	3, 049 67	.....
.....	.....	43, 217 16	11, 557 05	.....	31, 660 11
162, 623 00	187 56	162, 810 56	58, 439 67	.....	104, 370 89
.....	.....	9, 571 93	.....	9, 571 93	.....
.....	.....	1, 772 43	.....	1, 772 43	.....
.....	.....	1, 819 50	.....	1, 819 50	.....
11, 950 00	.....	11, 950 00	11, 950 00	.....	.....
.....	.....	2. 886 75	.....	2, 886 75	.....
.....	2, 368 02	2, 368 02	2, 368 02	.....	.....
.....	.....	1. 464 00	.....	1, 464 00	.....
.....	.....	1, 317 30	.....	1, 317 30	.....
.....	.....	250 00	.....	.....	250 00
17, 000 00	.....	17, 000 00	15, 900 00	.....	1, 100 00
.....	10 00	10 00	.....	10 00	.....
.....	.....	14, 594 37	.....	14, 594 37	.....
.....	2 43	250 04	227 50	22 54	.....
.....	95 67	14, 906 33	4, 653 53	.....	10, 252 80
.....	.....	263 14	.....	263 14	.....
2, 875 00	.....	2, 875 00	2, 875 00	.....	.....
.....	150 00	1, 474 98	.....	1, 474 98	.....
.....	760 00	760 00	.....	760 00	.....
.....	.....	1, 000 00	1, 000 00	.....	.....
10, 000 00	.....	10, 000 00	5, 991 23	.....	4, 008 77
.....	13 51	18 07	.....	18 07	.....
.....	14, 945 14	21, 995 70	499 90	21, 495 80	.....
.....	.....	118 24	.....	.....	118 24
14, 679 05	.....	14, 679 05	13, 478 76	.....	1, 200 29
.....	22 86	22 86	22 86	.....	.....
15, 100 00	.....	15, 100 00	14, 525 00	.....	575 00
.....	14 69	14 69	.....	14 69	.....
.....	169 66	169 66	.....	169 66	.....
.....	115 64	115 64	.....	115 64	.....
8, 600 00	.....	8, 600 00	8, 460 00	.....	140 00
.....	58 05	58 05	.....	58 05	.....
16, 179 06	.....	16, 179 06	13, 482 55	.....	2, 696 51
.....	.....	45 14	.....	45 14	.....
803, 800 56	45, 141 59	1, 207, 705 84	674, 405 52	271, 421 21	261, 879 11

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$358, 763 69
Fulfilling treaties with—				
Miamies of Eel River	1874			10
Do	1875			
Do	1876			1, 100 00
Do	1877	19	185	
Miamies of Indiana	1873*			1, 324 28
Do	1874			99 74
Do	1875			
Do	1876			11, 062 89
Do	1877	19	185	
Miamies of Kansas	1873*			6, 438 91
Do	1875			1, 870 57
Do	1875 / 1876			1, 698 11
Do	1877	19	184	
Molels	1873*			
Do	1876			1, 500 00
Do	1877	19	185	
Mixed Shoshones, Bannocks, and Sheepeaters	1877	19	185	
Navajoes	1873*			228, 278 14
Do	1874			1, 815 13
Do	1875 / 1876			5, 687 12
Do	1876			16, 025 54
Do	1877	19	185	
Nez Perces	1873*			61, 360 23
Do	1874			5, 420 41
Do	1875			1, 168 15
Do	1876			
Do	1877	19	185, 186	
Nisqually, Puyallup, and other tribes and bands	1875			442 54
Northern Cheyennes and Arapahoes	1873*			60, 164 24
Do	1874			820 04
Do	1875			7, 902 76
Do	1876			6, 954 98
Do	1877	19	186	
Omahas	1873*			4, 511 70
Do	1874			660 70
Do	1875			
Do	1876			
Do	1877	19	186	
Osages	1876			213 00
Do	1877	19	187	
Ottawas of Blanchard's Fork and Roche de Boeuf	1873*			1, 000 00
Ottawas and Chippewas of Michigan	1873*			9, 555 88
Ottoes and Missourias	1873*			
Do	1877	19	187	
Pawnees	1873*			2, 385 55
Pawnees, (transfer account)	1873*			
Pawnees	1874			1, 217 23
Do	1875			80 45
Do	1876			403 51
Do	1877	19	187	
Poncas	1874			
Do	1875			
Do	1876			602 00
Do	1877	19	187	
Pottawatomies	1873*			
Do	1874			1, 000 00
Do	1877	19	187, 188	
Pottawatomies of Huron	1877	19	188	
Quapaws	1873*			
Do	1875			
Do	1877	19	188	
Qui-nai-elts and Quil-leh-Utes	1873*			1, 148 97
Do	1874			694 04
Do	1875			306 06
Do	1876			
Do	1877	19	188	
River Crows	1873			6, 640 62
Do	1875			10, 667 17
Do	1876			9, 926 20
Carried forward				830, 910 65

*And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$803, 800 56	$45, 141 59	$1, 207, 705 84	$674, 405 52	$271, 421 21	$261, 879 11
.....	.....	10	.....	10	.....
.....	09	09	.....	09	.....
.....	64 80	1, 164 80	1, 100 00	.....	64 80
1, 100 00	.....	1, 100 00	.....	.....	1, 100 00
.....	318 56	1, 642 84	1, 239 34	403 50	.....
.....	.....	99 74	.....	99 74	.....
.....	65 61	65 61	.....	65 61	.....
.....	100 29	11, 163 18	11, 062 89	.....	100 29
11, 062 89	.....	11, 062 89	.....	.....	11, 062 89
.....	.....	6, 438 91	919 60	5, 519 31	.....
.....	.....	1, 870 57	.....	1, 870 57	.....
.....	.....	1, 698 11	600 00	.....	1, 098 11
11, 540 00	762 08	12, 302 08	12, 302 08	.....	.....
.....	9 44	9 44	.....	9 44	.....
.....	.....	1, 500 00	1, 500 00	.....	.....
3, 000 00	.....	3, 000 00	3, 000 00	.....	.....
15, 000 00	.....	15, 000 00	13, 676 25	.....	1, 323 75
.....	463 69	228, 741 83	.....	228, 741 83	.....
.....	751 56	2, 566 69	.....	2, 566 69	.....
.....	.....	5, 687 12	5, 687 12	.....	.....
.....	.....	16, 025 54	10, 383 69	.....	5, 641 85
78, 175 00	.....	78, 175 00	52, 116 05	.....	26, 058 95
.....	.....	61, 360 23	.....	61, 360 23	.....
.....	.....	5, 420 41	.....	5, 420 41	.....
.....	.....	1, 168 15	.....	1, 168 15	.....
.....	1 27	1 27	.....	.....	1 27
25, 800 00	.....	25, 800 00	25, 800 00	.....	.....
.....	.....	442 54	.....	442 54	.....
.....	65 13	60, 229 37	.....	60, 229 37	.....
.....	.....	820 04	.....	820 04	.....
.....	.....	7, 902 76	33 06	7, 869 70	.....
.....	31 52	6, 986 50	6, 214 29	.....	772 21
36, 700 00	.....	36, 700 00	34, 543 04	.....	2, 156 96
.....	.....	4, 511 70	.....	4, 511 70	.....
.....	.....	660 70	568 80	91 90	.....
.....	474 07	474 07	.....	474 07	.....
.....	3, 797 58	3, 797 58	.....	.....	3, 797 58
20, 900 00	.....	20, 900 00	19, 952 79	.....	947 21
.....	.....	213 00	213 00	.....	.....
18, 456 00	.....	18, 456 00	18, 456 00	.....	.....
.....	38 49	1, 038 49	.....	1, 038 49	.....
.....	230 81	9, 786 69	.....	9, 786 69	.....
.....	91 47	91 47	91 47	.....	.....
9, 000 00	.....	9, 000 00	9, 000 00	.....	.....
.....	.....	2, 385 55	398 37	1, 987 18	.....
.....	146 63	146 63	146 63	.....	.....
.....	.....	1, 217 23	.....	1, 217 23	.....
.....	.....	80 45	.....	80 45	.....
.....	.....	403 51	.....	.....	403 51
50, 700 00	.....	50, 700 00	41, 746 32	.....	8, 953 68
.....	267 00	267 00	.....	267 00	.....
.....	1 94	1 94	.....	1 94	.....
.....	.....	602 00	602 00	.....	.....
18, 000 00	.....	18, 000 00	12, 897 45	.....	5, 102 55
.....	3 80	3 80	.....	3 80	.....
.....	.....	1, 000 00	.....	1, 000 00	.....
20, 647 65	7, 685 94	28, 333 59	28, 333 59	.....	.....
400 00	.....	400 00	400 00	.....	.....
.....	1, 170 02	1, 170 02	.....	1, 170 02	.....
.....	364 05	364 05	.....	364 05	.....
2, 060 00	.....	2, 060 00	2, 060 00	.....	.....
.....	.....	1, 148 97	172 01	976 96	.....
.....	.....	694 04	.....	694 04	.....
.....	12 47	318 53	.....	318 53	.....
.....	743 86	743 86	.....	.....	743 86
7, 800 00	.....	7, 800 00	6, 750 00	.....	1, 050 00
.....	.....	6, 640 62	.....	6, 640 62	.....
.....	.....	10, 667 17	.....	10, 667 17	.....
.....	.....	9, 926 20	3, 701 69	.....	6, 224 51
1, 134, 142 10	62, 803 76	2, 027, 856 51	1, 000, 073 05	689, 300 37	338, 483 09

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$830,910 65
Fulfilling treaties with—				
Rogue Rivers	1873*			324 33
Sacs and Foxes of the Mississippi	1873*			3,146 58
Do	1877	19	189	
Sacs and Foxes of the Missouri	1873*			757 44
Do	1875			200 83
Do	1877	19	189	
Seminoles	1873*			1 15
Do	1877	19	189	
Senecas	1873*			
Do	1877	19	189	
Senecas of New York	1873*			41 26
Do	1876			11,902 50
Do	1877	19	189, 190	
Senecas, Shawnees, Quapaws, Peorias, Ottawas, Wyandotts, and others..	1873*			73 23
Senecas and Shawnees	1873*			
Do	1877	19	190	
Shoshones—Eastern, Western, Northwestern, and Goship bands.	1873*			
Do	1875			7,033 34
Do	1876			7,345 35
Shoshones	1877	19	190	
Shoshone and Bannacks	1873*			105,505 93
Do	1874			2,957 32
Do	1875			9,036 88
Do	1876			11,935 42
Do	1877	19	190, 191	
Sioux of different tribes, including Santee Sioux of Nebraska.	1873*			123,371 23
Do	1874			1,249 65
Do	1875			39,447 21
Do	1875 / 1876	19	120	184,229 52
Do	1877	19	191, 192	
Shawnees				272 96
Do	1877	19	190	
Sioux, Yankton tribe	1873*			1,825 90
Do	1874			
Do	1875			
Do	1876			4,464 83
Do	1877	19	192	
Sioux of Dakota	1873*			1,151 40
isseton, Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake.	1873*			2,181 69
Do	1875			258 10
Do	1876			77 72
Do	1877	19	192	
Six Nations of New York				3,487 16
Do	1874			388 37
Do	1875			717 79
Do	1877	19	191	
S'Klallams	1873*			2 00
Do	1877	19	193	
Snakes, Wal-pah-pe tribe	1873			50 31
Do	1877	19	193	
Tabequache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	1873*			38,664 22
Do	1875			16,850 75
Do	1875 / 1876			3,720 00
Do	1876			1,410 00
Do	1877	19	193	
Umpquas, (Cow Creek band)	1873*			1,039 34
Umpquas and Calapooias of Umpqua Valley, Oregon	1873*			740 12
Utahs, (Tabequache band)	1873*			102,324 27
Do	1874			2,582 39
Do	1875			720 00
Do	1876			720 00
Do	1877	19	193	
Walla-Walla, Cayuse, and Umatilla tribes	1873*			2,676 74
Do	1874			1,133 46
Do	1876			
Do	1877	19	193, 194	
Forward				1,526,929 34

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877
$1,034,142 10	$62,803 76	$2,027,856 51	$1,000,073 05	$689,300 37	$338,483 09
.....	210 78	535 11	.....	535 11	.....
.....	5 25	3,151 83	781 01	2,370 82	.....
$51,000 00	.....	51,000 00	50,304 38	.....	695 62
.....	.....	757 44	.....	757 44	.....
.....	.....	200 83	.....	200 83	.....
8,070 00	.....	8,070 00	8,070 00	.....	.....
.....	.....	1 15	.....	1 15	.....
28,500 00	.....	28,500 00	28,500 00	.....	.....
.....	73 87	73 87	.....	73 87	.....
2,660 00	1,098 13	3,758 13	3,758 13	.....	.....
.....	.....	41 26	.....	41 26	.....
.....	.....	11,902 50	11,902 50	.....	.....
11,902 50	.....	11,902 50	.....	.....	11,902 50
.....	.....	73 23	.....	73 23	.....
.....	123 49	123 49	.....	123 49	.....
2,060 00	1,098 12	3,158 12	3,158 12	.....	.....
.....	5 65	5 65	.....	5 65	.....
.....	.....	7,033 34	.....	7,033 34	.....
.....	.....	7,345 35	3,577 83	.....	3,767 52
11,000 00	.....	11,000 00	8,454 56	.....	2,545 44
.....	.....	105,505 93	.....	105,505 93	.....
.....	.....	2,957 32	.....	2,957 32	.....
.....	.....	9,036 88	5,000 00	4,036 88	.....
.....	.....	11,935 42	7,649 36	.....	4,286 06
77,111 00	.....	77,111 00	61,227 92	.....	15,883 08
.....	15 96	123,387 19	14,358 54	109,028 65	.....
.....	225 00	1,474 65	1,474 65	.....	.....
.....	3,668 63	43,115 84	1,896 55	41,219 29	.....
11,880 00	8,631 78	204,741 30	176,087 26	.....	28,654 04
1,395,600 00	6,765 92	1,402,365 92	1,092,891 45	.....	309,474 47
.....	.....	272 96	.....	272 96	.....
5,000 00	2,196 25	7,196 25	7,196 25	.....	.....
.....	.....	1,825 90	1,663 50	162 40	.....
.....	46	46	.....	46	.....
.....	4 79	4 79	.....	4 79	.....
.....	.....	4,464 83	4,464 83	.....	.....
40,000 00	.....	40,000 00	36,816 66	.....	3,183 34
.....	.....	1,151 40	902 57	248 83	.....
.....	.....	2,181 69	.....	2,181 69	.....
.....	.....	258 10	258 10	.....	.....
.....	.....	77 72	.....	.....	77 72
80,000 00	.....	80,000 00	76,272 82	.....	3,727 18
.....	.....	3,487 16	.....	3,487 16	.....
.....	.....	388 37	388 37	.....	.....
.....	.....	717 79	205 81	511 98	.....
4,500 00	.....	4,500 00	4,500 00	.....	.....
.....	.....	2 00	2 00	.....	.....
9,200 00	.....	9,200 00	8,397 61	.....	802 39
.....	.....	50 31	50 31	.....	.....
1,200 00	.....	1,200 00	1,200 00	.....	.....
.....	.....	38,664 22	1,417 50	37,246 72	.....
.....	.....	16,850 75	176 02	16,674 73	.....
.....	13 41	3,733 41	.....	.....	3,733 41
.....	.....	1,410 00	1,300 00	.....	110 00
68,020 00	.....	68,020 00	51,868 16	.....	16,151 84
.....	.....	1,039 34	.....	1,039 34	.....
.....	4 38	744 50	.....	744 50	.....
.....	.....	102,324 27	39,501 32	62,822 95	.....
.....	.....	2,582 39	.....	2,582 39	.....
.....	.....	720 00	.....	720 00	.....
.....	.....	720 00	.....	.....	720 00
720 00	.....	720 00	547 50	.....	172 50
.....	40 00	2,716 74	592 93	2,123 81	.....
.....	.....	1,133 46	.....	1,133 46	.....
.....	193 17	193 17	.....	.....	193 17
15,500 00	.....	15,500 00	15,100 00	.....	400 00
2,958,065 60	87,178 80	4,572,173 74	2,731,987 57	1,095,222 80	744,963 37

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$1,526,929 34
Fulfilling treaties with—				
Winnebagoes	1873*			43,665 14
Do	1874			2,805 25
Do	1875			32,552 28
Do	1876			18,811 86
Do	1877	19	194	
Yakamas	1873*			4,911 02
Do	1877	19	194, 195	
Chastas, Scotans, and Umpquas				5,148 15
Intercourse with Indian tribes having no treaties with United States, (transfer account.)	1873*			
Fulfilling treaties with—				
Cherokees, proceeds of lands		R. S.	293-296	10,428 02
Cherokees, proceeds of school-lands		R. S.	293-296	223 78
Cherokees, proceeds of Osage diminished reserve-lands in Kansas, (transfer.)				721,748 80
Delawares, proceeds of lands				105 64
Iowas, proceeds of lands				28 30
Kansas, proceeds of lands		R. S.	293-296	9,859 78
Kaskaskias, Peorias, Weas, and Piankeshaws, proceeds of lands.				787 28
Kickapoos, proceeds of lands				1 08
Menomonees, proceeds of lands		R. S.	293-296	50 00
Miamies of Kansas, proceeds of lands		R. S.	293-296	10,108 99
Osages, proceeds of trust-lands		R. S.	293-296	964,286 90
Omahas, proceeds of lands				712 26
Ottawas of Blanchard's Fork and Roche de Boeuf, proceeds of lands.				5 00
Pottawatomies, proceeds of lands				32,767 63
Sacs and Foxes of Missouri, proceeds of lands				247 17
Stockbridges, proceeds of lands				171 93
Shawnees, proceeds of lands				400 00
Winnebagoes, proceeds of lands				20,610 37
Trust-fund interest due—				
Cherokee asylum-fund		R. S.	293-296	
Cherokee national fund		R. S.	293-296	3,019 24
Do	1877	19	198	
Cherokee school-fund		R. S.	293-296	2,541 66
Do	1877	19	198	
Cherokee orphan-fund		R. S.	293-296	600 97
Interest due Cherokees on lands sold to Osages		17	538	
Trust-fund interest due—				
Chickasaw national fund		R. S.	293-296	5,100 44
Do	1877	19	198	
Chickasaw incompetents		R. S.	293-296	1,400 00
Do	1874			100 00
Chippewa and Christian Indians		R. S.	293-296	165 96
Choctaw general fund		R. S.	293-296	56 35
Do	1877	19	199	
Choctaw school-fund		R. S.	293-296	901 50
Creek's orphans		R. S.	293-296	249 09
Do	1877	19	199	
Delaware general fund		R. S.	293-296	22,593 71
Do	1876			466 40
Do	1877	19	199	
Delaware school-fund		R. S.	293-296	6,469 27
Iowas		R. S.	293-296	193 99
Do	1877	19	199	
Kansas schools		R. S.	293-296	3,785 77
Kaskaskias, Peorias, Weas, and Piankeshaws		R. S.	293-296	96 76
Do	1877	19	199	
Kaskaskias, Peorias, Weas, and Piankeshaws, school-fund		R. S.	293-296	6,569 89
Do	1874			1,449 00
Do	1875			1,449 00
Do	1876			1,449 00
Do	1877	19	199	
Kickapoos, general fund		R. S.	293-296	1,806 11
Menomonees		R. S.	293-296	3,562 01
Do	1877	19	199	
Osage schools		R. S.	293-296	1,647 99
Ottawas and Chippewas		R. S.	293-296	30,965 21
Do	1874			230 00
Do	1875			230 00
Carried forward				3,504,465 29

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$2, 958, 065 60	$87, 178 80	$4, 572, 173 74	$2, 731, 987 57	$1, 095, 222 80	$744, 963 37
.....	1, 836 00	45, 501 14	416 13	45, 085 01	.....
.....	.....	2, 805 25	2 79	2, 802 46	.....
.....	6, 659 31	39, 211 59	23, 825 27	15, 386 32	.....
.....	.....	18, 811 86	.....	.....	18, 811 86
47, 931 83	.....	47, 931 83	24, 662 44	.....	23, 269 39
.....	.....	4, 911 02	356 32	4, 554 70	.....
22, 400 00	.....	22, 400 00	18, 800 00	.....	3, 600 00
.....	4 62	5, 152 77	.....	5, 152 77	.....
.....	1, 284 38	1, 284 38	1, 284 38	.....	.....
2, 318 48	.....	12, 746 50	11, 516 44	.....	1, 230 06
49 37	.....	273 15	.....	.....	273 15
.....	.....	721, 748 80	.....	.....	721, 748 80
.....	.....	105 64	.....	.....	105 64
.....	.....	28 30	.....	.....	28 30
2, 969 99	.....	12, 829 77	.....	.....	12, 829 77
.....	.....	787 28	690 50	.....	96 78
.....	.....	1 08	.....	.....	1 08
25, 188 41	.....	25, 238 41	10, 371 90	.....	14, 866 51
5, 346 98	700 59	16, 156 56	4, 103 47	.....	12, 053 09
188, 431 85	.....	1, 152, 718 75	57, 566 42	.....	1, 095, 152 33
.....	.....	712 26	.....	.....	712 26
.....	.....	5 00	.....	.....	5 00
.....	.....	32, 767 63	.....	.....	32, 767 63
.....	.....	247 17	.....	.....	247 17
.....	.....	171 93	.....	.....	171 93
.....	.....	400 00	.....	.....	400 00
.....	.....	20, 610 37	.....	.....	20, 610 37
4, 415 82	.....	4, 415 82	4, 415 82	.....	.....
32, 898 19	.....	35, 917 43	33, 828 42	.....	2, 089 01
26, 060 00	.....	26, 060 00	26, 060 00	.....	.....
31, 227 24	.....	33, 768 90	31, 973 97	.....	1, 794 93
2, 410 00	.....	2, 410 00	2, 410 00	.....	.....
16, 258 95	.....	16, 859 92	16, 343 69	.....	516 23
36, 087 44	.....	36, 087 44	36, 087 44	.....	.....
48, 200 51	.....	53, 300 95	46, 831 96	.....	6, 468 99
24, 500 00	.....	24, 500 00	24, 500 00	.....	.....
100 00	.....	1, 500 00	.....	.....	1, 500 00
.....	.....	100 00	.....	100 00	.....
2, 660 51	.....	2, 826 47	2, 669 62	.....	156 85
224 41	.....	280 76	219 26	.....	61 50
27, 000 00	.....	27, 000 00	27, 000 00	.....	.....
2, 927 84	.....	3, 829 34	2, 983 84	.....	845 50
361 44	.....	610 53	400 06	.....	210 47
4, 048 00	.....	4, 048 00	4, 048 00	.....	.....
38, 599 53	.....	61, 193 24	61, 193 24	.....	.....
.....	.....	466 40	466 40	.....	.....
8, 930 00	.....	8, 930 00	8, 930 00	.....	.....
594 73	.....	7, 064 00	.....	.....	7, 064 00
6, 583 63	460 00	7, 237 62	5, 740 78	.....	1, 496 84
3, 520 00	.....	3, 520 00	3, 520 00	.....	.....
1, 655 56	.....	5, 441 33	.....	.....	5, 441 33
937 41	.....	1, 034 17	998 91	.....	35 26
4, 801 00	.....	4, 801 00	4, 801 00	.....	.....
1, 670 85	.....	8, 240 74	2, 579 38	.....	5, 661 36
.....	.....	1, 449 00	1, 449 00	.....	.....
.....	280 44	1, 729 44	1, 729 44	.....	.....
.....	275 33	1, 724 33	1, 724 33	.....	.....
1, 449 00	.....	1, 449 00	1, 449 00	.....	.....
6, 945 54	.....	8, 751 65	7, 039 06	.....	1, 712 59
7, 359 40	.....	10, 921 41	9, 237 20	.....	1, 684 21
950 00	.....	950 00	950 00	.....	.....
2, 245 23	.....	3, 893 22	1, 093 68	.....	2, 799 54
921 96	.....	31, 887 17	.....	.....	31, 887 17
.....	.....	230 00	.....	230 00	.....
.....	.....	230 00	.....	230 00	.....
3, 599, 246 70	98, 679 47	7, 202, 391 46	3, 258, 257 13	1, 168, 764 06	2, 775, 370 27

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$3,504,465 29
Trust-fund interest due—				
Ottawas and Chippewas	1876			230 00
Do	1877	19	199	
Pottawatomies, eduction		R. S.	293, 296	7,412 71
Pottawatomies, general fund		R. S.	293, 296	8,559 76
Pottawatomies, mills		R. S.	293, 296	211 41
Sacs and Foxes of the Missouri		R. S.	293, 296	
Sacs and Foxes of the Mississippi		R. S.	293, 296	1,550 63
Senecas		R. S.	293, 296	577 05
Senecas, Tonawanda tribe		R. S.	293, 296	4,915 37
Senecas and Shawnees		R. S.	293, 296	97 59
Shawnees		R. S.	293, 296	222 76
Eastern Shawnees		R. S.	293, 296	
Interest due Tabequache, Muache, &c., bands of Utes		18	37	16,887 79
Contingencies, trust-funds	1873*			
Do	1876			1,090 25
Do	1877	19	199	
Interest due Osages on avails on diminished reserve lands in Kansas.	1877	19	187	
Stockbridge consolidated fund				75,804 46
Interest due Stockbridge consolidated fund		16	404	
Trust-fund stock redeemed due Chickasaw national fund		R. S.	293, 296	
Trust-fund stock redeemed due Pottawatomies, education		R. S.	293, 296	12 00
Proceeds of sale of Pottawatomies trust-fund bonds				415 63
Proceeds of sale of Kickapoo Indian trust-fund bonds				79
Trust-fund stocks redeemed due—				
Pottawatomies, general fund		R. S.	293, 296	
Cherokee, general fund		R. S.	293, 296	
Cherokee, school fund		R. S.	293, 296	
Cherokee, orphan fund		R. S.	293, 296	
Iowas		R. S.	293, 296	
Kaskaskias, Peorias, Weas, and Piankeshaws school fund		R. S.	293, 296	
Kickapoos		R. S.	293, 296	
Ottawas and Chippewas		R. S.	293, 296	
Delaware, general fund		R. S.	293, 296	
Incidental expenses Indian service in—				
Arizona	1873*			
Arizona, (transfer account)	1873*			
Arizona	1874	19	376	
Arizona, (transfer account)	1874			
Arizona	1875			2,405 43
Do	1875, 1876			16,110 38
Do	1877	19	198	
California	1873*	19	376	
Do	1874			
Do	1876			8,695 40
Do	1877	19	198	
Colorado	1873*			
Do	1875			376 03
Do	1875, 1876			1,688 49
Do	1877	19	198	
Dakota	1873*	19	376	
Dakota, (transfer account)	1873*			
Dakota	1874			
Do	1875			433 29
Do	1875, 1876			2,051 42
Do	1877	19	198	
Idaho	1873*			
Do	1874			
Do	1875			95 59
Do	1875, 1876			2,218 81
Do	1877	19	198	
Montana	1872			411 25
Do	1873*			832 82
Montana, (transfer account)	1873*	18	418	
Montana	1874			1,743 12
Do	1875			770 11
Carried forward				3,660,285 63

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$3,599,246 70	$98,679 47	$7,202,391 46	$3,258,257 13	$1,168,764 06	$2,775,370 27
.....	.....	230 00	.....	.....	230 00
230 00	.....	230 00	.....	.....	230 00
3,460 94	.....	10,873 65	5,000 00	.....	5,873 65
3,594 94	.....	12,154 70	.....	.....	12,154 70
953 24	.....	1,164 65	964 85	.....	199 80
1,320 72	.....	1,320 72	1,189 85	.....	130 87
2,967 24	.....	4,517 87	4,517 87	.....	.....
2,216 17	.....	2,793 22	2,247 83	.....	545 39
4,701 16	.....	9,616 53	4,915 37	.....	4,701 16
930 51	.....	1,028 10	962 90	.....	65 20
261 47	.....	484 23	.....	.....	484 23
762 66	.....	762 66	762 66	.....	.....
25,000 00	.....	41,887 79	.....	.....	41,887 79
.....	2,233 95	2,233 95	.....	2,233 95	.....
.....	82	1,091 07	218 25	.....	872 82
1,500 00	.....	1,500 00	512 67	.....	987 33
38,575 53	.....	38,575 53	36,639 52	.....	1,936 01
.....	.....	75,804 46	.....	.....	75,804 46
3,790 22	.....	3,790 22	3,790 22	.....	.....
143,877 13	80,111 34	223,988 47	223,977 13	.....	11 34
60,035 44	34 81	60,082 25	60,035 44	.....	46 81
.....	.....	415 63	.....	.....	415 63
.....	.....	79	.....	.....	79
103,845 52	.....	103,845 52	103,845 52	.....	.....
132,511 36	4,120 00	136,631 36	136,586 36	.....	45 00
27,372 72	3,852 50	31,225 22	31,225 22	.....	.....
2,214 01	10,222 50	12,436 51	12,436 51	.....	.....
17,600 00	.....	17,600 00	17,600 00	.....	.....
24,000 00	.....	24,000 00	24,000 00	.....	.....
486 57	.....	486 57	486 57	.....	.....
2,211 25	.....	2,211 25	.....	.....	2,211 25
8,000 00	.....	8,000 00	8,000 00	.....	.....
.....	100 82	100 82	.....	100 82	.....
.....	1 82	1 82	1 82	.....	.....
357 42	1,725 03	2,082 45	357 42	1,725 03	.....
.....	60	60	60	.....	.....
.....	478 28	2,883 71	271 36	2,612 35	.....
.....	536 08	16,646 46	11,789 85	.....	4,856 61
20,000 00	.....	20,000 00	15,973 46	.....	4,026 54
15 71	46 00	61 71	15 71	46 00	.....
.....	137 61	137 61	.....	137 61	.....
.....	202 09	8,897 49	4,239 17	.....	4,658 32
30,000 00	.....	30,000 00	29,079 94	.....	920 06
.....	29 95	29 95	.....	29 95	.....
.....	.....	376 03	.....	376 03	.....
.....	.....	1,688 49	1,037 06	.....	651 43
3,000 00	.....	3,000 00	1,935 72	.....	1,064 28
98 75	21 71	120 46	98 75	21 71	.....
.....	1,052 81	1,052 81	1,052 81	.....	.....
.....	18 80	18 80	.....	18 80	.....
.....	197 10	630 39	263 37	367 02	.....
.....	1,091 74	3,143 16	1,085 94	.....	2,057 22
5,000 00	151 63	5,151 63	5,015 83	.....	135 80
.....	313 30	313 30	.....	313 30	.....
.....	16 75	16 75	.....	16 75	.....
.....	.....	95 59	.....	95 59	.....
.....	.....	2,218 81	706 09	.....	1,512 72
3,000 00	.....	3,000 00	2,502 75	.....	497 25
.....	.....	411 25	.....	411 25	.....
.....	139 66	972 48	.....	972 48	.....
30 00	472 52	502 52	502 52	.....	.....
.....	5 25	1,748 37	.....	1,748 37	.....
.....	10 00	780 11	217 66	562 45	.....
4,273,167 38	206,004 94	8,139,457 95	4,014,319 70	1,180,553 52	2,944,581 73

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$3,660,285 63
Incidental expenses, Indian service in—				
Montana	1875 1876			4,932 60
Do	1877	19	198	
Nevada	1873 1874			704 18
Do	1875			133 42
Do	1876			587 19
Do	1877	19	198	
New Mexico	1873*	19	376	
New Mexico, (transfer account)	1873*	19	418	
New Mexico	1875			220 82
Do	1875 1876			6,817 85
Do	1877	19	198	
Oregon	1873*			
Oregon, (transfer account)	1873*			
Oregon	1874	19	376	
Do	1875			1,819 15
Do	1876			7,400 43
Do	1877	19	198	
Oregon and Washington	1873*			
Utah	1873*			
Do	1875 1876			723 73
Do	1877	19	198	
Washington	1873*			
Do	1874			
Do	1875			2,091 13
Do	1876			619 52
Do	1877	19	198	
Wyoming	1875			3 07
Do	1875 1876			2,598 17
Do	1877	19	198	
Central Superintendency	1876			386 67
Do	1877	19	198	
Northern Superintendency	1876			802 50
Amount unaccounted for belonging to Ottoes and Missourias in hands of late agent Dennison.				1,493 48
Buildings at agencies	1873*	19	376	
Buildings at agencies, (transfer account)	1873*			
Buildings at agencies	1874			
Do	1875			1,028 09
Do	1876			56 10
Do	1877	19	177	
Civilization of Indians, Central Superintendency				3,490 94
Civilization and subsistence of Indians of Central Superintendency.	1876			986 75
Do	1877	19	195	
Contingencies Indian Department	1873*	19	376	
Contingencies Indian Department, (transfer account)	1873*			
Do	1874	18	418	
Contingencies Indian Department	1874			
Do	1875			1,332 95
Do	1876			2,862 72
Do	1877	19	177	
Presents and provisions to Indians	1873*			
Do	1874			
Do	1875			607 15
Payments to citizens, Miamies of Kansas		19	292	
Payment to Kaskaskias, Peorias, Weas, and Piankeshaws for lands sold to Indians, Miamies of Kansas.		19	292	
Vaccination of Indians	1873*			
Do	1875			114 80
Do	1876			500 00
Insurance, transportation, &c., to Indians in Minnesota and Michigan, (transfer account.)	1873*			
Adjusting difficulties among Indians in Oregon				
Insurance, transportation, and delivery of annuities to Indians in Minnesota and Michigan.	1873*			
Carried forward				3,702,599 04

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus-fund June 30, 1877.	Balances of appropriations, June 30, 1876.
$4,273,167 38	$206,004 94	$8,139,457 95	$4,014,319 70	$1,180,553 52	$2,944,584 73
.....	481 27	5,413 87	4,868 72	.....	545 15
5,000 00	7 04	5,007 04	3,915 98	.....	1,091 06
.....	.....	704 18	.....	704 18	.....
.....	.....	133 42	.....	133 42	.....
.....	.....	587 19	432 19	.....	155 00
5,000 00	.....	5,000 00	5,000 00	.....	.....
220 00	202 18	422 18	220 00	202 18	.....
50 00	.....	50 00	50 00	.....	.....
.....	461 67	682 49	597 78	84 71	.....
.....	1,571 99	8,389 84	3,123 14	.....	5,266 70
15,000 00	454 76	15,454 76	13,517 14	.....	1,937 62
.....	97 72	97 72	.....	97 72	.....
.....	470 58	470 58	470 58	.....	.....
72 44	124 30	196 74	72 44	124 30	.....
.....	13 60	1,832 75	.....	1,832 75	.....
.....	46 34	7,446 77	6,756 65	.....	690 12
10,000 00	.....	10,000 00	9,193 87	.....	806 13
.....	138 82	138 82	.....	138 82	.....
.....	397 39	397 39	.....	397 39	.....
.....	467 55	1,191 28	622 31	.....	568 97
10,000 00	.....	10,000 00	9,117 21	.....	882 79
.....	37 00	37 00	.....	37 00	.....
.....	78	78	.....	78	.....
.....	.....	2,091 13	27 77	2,063 36	.....
.....	177 72	797 24	787 24	.....	10 00
5,000 00	963 19	5,963 19	5,191 25	.....	771 94
.....	.....	3 07	.....	3 07	.....
.....	.....	2,598 17	2,449 60	.....	148 57
1,500 00	.....	1,500 00	1,208 82	.....	291 18
.....	495 90	882 57	257 37	.....	625 20
4,000 00	.....	4,000 00	3,868 87	.....	131 13
.....	75	803 25	212 50	.....	590 75
.....	.....	1,493 48	69 15	1,424 33	.....
9 61	968 84	978 45	9 61	968 84	.....
.....	91 25	91 25	91 25	.....	.....
.....	3 61	3 61	.....	3 61	.....
.....	39 66	1,067 75	606 16	461 59	.....
.....	356 45	412 55	69 00	.....	343 55
15,000 00	.....	15,000 00	13,641 61	.....	1,358 39
.....	.....	3,490 94	.....	3,490 94	.....
.....	.....	986 75	986 75	.....	.....
25,000 00	.....	25,000 00	21,789 75	.....	3,210 25
363 04	305 28	668 32	363 04	305 28	.....
.....	870 92	870 92	870 92	.....	.....
81	126 59	127 40	127 40	.....	.....
.....	62 28	62 28	15 60	46 68	.....
.....	489 50	1,822 45	1,189 23	633 22	.....
.....	1,541 44	4,404 16	2,004 24	.....	2,399 92
30,000 00	24 35	30,024 35	21,156 18	.....	8,868 17
.....	600 00	600 00	.....	600 00	.....
.....	92 00	92 00	.....	92 00	.....
.....	.....	607 15	.....	607 15	.....
33,133 96	.....	33,133 96	33,133 96	.....	.....
24,952 03	.....	24,952 03	24,952 03	.....	.....
.....	1 45	1 45	.....	1 45	.....
.....	.....	114 80	40 00	74 80	.....
.....	.....	500 00	112 00	.....	388 00
.....	41 52	41 52	41 52	.....	.....
.....	204 20	204 20	.....	204 20	.....
.....	41 52	41 52	.....	41 52	.....
4,457,469 27	218,476 35	8,378,544 66	4,207,550 53	1,195 328 81	2,975,665 32

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$3,702,599 04
Expenses of Indian commissioners	1875			1,621 69
Do	1876			2,911 19
Do	1877	19	197	
Expenses under treaties made by Indian peace commission				
Expenses of investigating alleged frauds in paying bounties to Indian home-guards.	1875			2,834 15
Expenses of general council of Indians in Indian Territory	1877	19	197	
Expenses of Indian delegations visiting Washington	1874			
Appraisal of Cherokee lands in Indian Territory		19	120	
Support of schools not otherwise provided for				2,267 55
Do	1877	19	197	
Expenses of Black Hills commission				19,784 12
Payment to L'Anse and Vieux de Sert Chippewas for lands				20,000 00
Restoring and maintaining peace with Indians in Washington Territory.	1873*			
Restoring and maintaining peace with Indians in Oregon	1873*			
Maintenance and education of Helen and Heloise Lincoln		16	377	5,062 50
Maintenance and education of Adelaide and Julia German		18	424	5,125 00
Maintaining peace among and with various tribes and bands of Indians.	1873*	19	376	
Transportation of Indian supplies	1877	19	195	
Payment to Flatheads removed to Jocko reservation, Montana.	1876			
Payment to Flatheads removed to Jocko reservation, Montana, (reimbursable.)	1877	19	195	
Pay and expenses of commissioners to appraise Round Valley Indian reservation.	1875			3,248 19
Pay of Indian inspectors	1875			1,266 18
Do	1877	19	177	
Traveling expenses of Indian inspectors	1875			3,034 34
Do	1876			155 00
Do	1877	19	177	
Subsistence of Kansas Indians, (reimbursable)	1874			
Do	1875			
Do	1876			138 00
Do	1877	19	195	
Settlement, subsistence, and support of Modocs now residing within Indian Territory.	1874			
Do	1877	19	195	
Settlement, subsistence, and support of Shoshones, Bannocks, and other bands in Idaho and southeastern Oregon.	1875			443 23
Do	1876			2,833 61
Support and civilization of Sioux at Fort Peck agency	1875			
Do	1875 1876			19,390 49
Do	1877	19 19	195 369	
Subsistence and civilization of the Arickarees, Gros Ventres, and Mandans.	1875			4,907 56
Do	1875 1876			4,342 42
Do	1877	19	195	
Collecting and subsisting Apaches of Arizona and New Mexico, (reappropriated.)	1873*	19	376	
Collecting and subsisting Apaches of Arizona and New Mexico, (transfer account.)	1873			
Collecting and subsisting Apaches of Arizona and New Mexico.	1875			9,155 83
Do	1876	19	53	54,646 98
Do	1877	19	195	
Subsistence of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas.	1873*			
Do	1875			19,360 58
Do	1875 1876			138,681 67
Do	1877	19	195	
Civilization and subsistence of Indians on Malheur reservation.	1874			
Do	1877	19	195	
Civilization of the Winnebagoes				
Removal of the Pawnee Indians, (reimbursable)				184,557 49
Civilization fund		R. S.	293,296	7,349 77
Carried forward				4,215,716 58

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$4,457,469 27	$218,476 35	$8,378,544 66	$4,207,550 53	$1,195,328 81	$2,975,665 32
.....	92 00	1,713 69	.....	1,713 69	.....
.....	28 66	2,939 85	286 62	.....	2,653 23
15,000 00	.....	15,000 00	12,688 03	.....	2,311 97
.....	2 00	2 00	.....	2 00	.....
.....	.....	2,834 15	2,833 95	20	.....
5,000 00	.....	5,000 00	.....	.....	5,000 00
.....	2 00	2 00	.....	2 00	.....
5,000 00	.....	5,000 00	5,000 00	.....	.....
.....	897 74	3,165 29	996 00	2,169 29	.....
20,000 00	.....	20,000 00	14,918 21	.....	5,081 79
.....	3 00	19,787 12	18,829 08	.....	958 04
.....	1,346 11	21,346 11	1,346 11	.....	20,000 00
.....	1 00	1 00	.....	1 00	.....
.....	4 72	4 72	.....	4 72	.....
250 00	.....	5,312 50	250 00	.....	5,062 50
250 00	.....	5,375 00	125 00	.....	5,250 00
16 42	60 20	76 62	16 42	60 20	.....
219,000 00	.....	219,000 00	193,726 66	.....	25,273 34
.....	396 36	396 36	396 36	.....	.....
5,000 00	.....	5,000 00	5,000 00	.....	.....
.....	128 70	3,376 89	347 75	3,029 14	.....
.....	.....	1,266 18	.....	1,266 18	.....
9,000 00	.....	9,000 00	9,000 00	.....	.....
.....	22 50	3,056 84	5 50	3,051 34	.....
.....	580 21	735 21	110 00	.....	625 21
6,000 00	.....	6,000 00	4,950 75	.....	1,049 25
.....	90 00	90 00	.....	90 00	.....
.....	601 29	601 29	.....	601 29	.....
.....	566 07	704 07	569 96	.....	134 11
10,000 00	.....	10,000 00	10,000 00	.....	.....
.....	165 57	165 57	.....	165 57	.....
7,000 00	.....	7,000 00	7,000 00	.....	.....
.....	.....	443 23	.....	443 23	.....
.....	.....	2,833 61	783 34	.....	2,050 27
.....	11 90	11 90	.....	11 90	.....
.....	1 19	19,391 68	19,391 68	.....	.....
150,000 00	.....	150,000 00	83,138 65	.....	66,861 35
.....	.....	4,907 56	.....	4,907 56	.....
.....	.....	4,342 42	3,489 34	.....	853 08
85,000 00	.....	85,000 00	57,062 55	.....	27,937 45
52 97	.....	52 97	52 97	.....	.....
.....	9 91	9 91	9 91	.....	.....
.....	799 95	9,955 78	9,577 88	377 90	.....
50,000 00	1,257 22	105,904 20	104,161 50	.....	1,742 70
425,000 00	.....	425,000 00	266,187 76	.....	158,812 24
.....	1,264 80	1,264 80	.....	1,264 80	.....
.....	.....	19,360 58	.....	19,360 58	.....
.....	17 00	138,698 67	100,869 04	.....	37,829 63
250,000 00	618 37	250,618 37	143,610 46	.....	107,007 91
.....	35 56	35 56	.....	35 56	.....
25,000 00	.....	25,000 00	23,647 93	.....	1,352 07
.....	513 10	513 10	.....	.....	513 10
.....	.....	184,557 49	100,977 10	.....	83,580 39
89,280 96	1,604 96	98,235 69	4,528 73	.....	93,706 96
5,833,319 62	229,598 44	10,278,634 64	5,413,435 77	1,233,886 96	3,631,311 91

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
DEPARTMENT OF THE INTERIOR—Continued.				
Brought forward				$4,215,716 58
Survey of Indian reservations		19	367	
Survey of Black Hills		19	120	
Proceeds of Sioux reservation in Minnesota and Dakota		12	819	6,074 41
Proceeds of Winnebago reservation in Minnesota		12	659	799 25
Proceeds of New York Indian lands in Kansas		17	466	3,443 99
Claims of settlers on Round Valley Indian reservation, (restored to public lands.)		17	134	594 37
Payment to North Carolina Cherokees		19	197	41,150 21
Support, education, and civilization of captive Indians	1875, 1876			229,858 15
Colonizing and supporting the Wichitas and other affiliated bands.	1874			
Do	1876			10,695 49
Do	1877	19	194	
School-buildings for Otoes and Missourias in Nebraska, (reimbursable)	1875			
Support of schools for Otoes and Missourias in Nebraska, (reimbursable.)	1877	19	187	
Support of schools for Sacs and Foxes in Iowa	1876			400 00
Do	1877	19	189	
Salary of Ouray, head chief of the Ute Nation	1877	19	197	
Statistics and historical data respecting Indians of the United States.	1877	19	197	
Payment indebtedness incurred by Silas H. Sweetland, late special agent.	1877	19	197	
Payment for lands in Indian reservations in Washington				
Payment for lands in Indian reservations in Washington, (transfer account.)				
Payment to Kaskaskia, Peoria, Wea, and Piankeshaw citizens	1877	19	197	
Support of Tankawas at Fort Griffin	1877	19	197	
Purchase of wagons, tools, &c., northern superintendency	1873			
Telegraphing, and purchase of Indian supplies	1877, 1878	19	292	
Removal and subsistence of Indians in Oregon and Washington	1873*			
Army pensions	1873			
Army pensions, (transfer account)	1873			
Army pensions	1874			
Army pensions, (transfer account)	1874			
Army pensions	1875			329,997 95
Do	1876			966,019 30
Do	1877	19	8	
Fees for preparing vouchers, (Army pensions)	1877	19	8	
Fees for examining-surgeons, (Army pensions)	1877	19	8	
Compensation to agents, (Army pensions)	1877	19	8	
Navy pensions	1873			
Do	1874			
Do	1875			33,761 92
Do	1876			637 19
Do	1877	19	8	
Fees for preparing vouchers, (Navy pensions)	1877	19	8	
Fees for examining-surgeons, (Navy pensions)	1877	19	8	
Compensation to agents, (Navy pensions)	1877	19	8	
Navy pension fund		R. S.	4751	107,454 17
Navy pensions to widows and orphans, (transfer account)	1870, 1871			
Navy pensions to widows and orphans	1871			
Do	1872			
Navy pensions to invalids	1870, 1871			
Army pensions to invalids	1870, 1871			
Do	1872			
Army pensions, (widows and others)	1871			
Do	1872			
Incidental expenses Indian service in Utah	1873*			
Relief of Henry A. Webster, V. B. McCollum, and A. Colby, of Washington Territory, pre-emptors on Makah reservation.				302 90
Relief of Hans C. Peterson, (act of March 3, 1877)		19	549	
Total Department of the Interior				5,946,905 88

*And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$5, 833, 319 62	$229, 598 44	$10, 278, 634 64	$5, 413, 435 77	$1, 233, 886 96	$3, 631, 311 91
324 31	.....	324 31	324 31	.....	.....
14, 000 00	.....	14, 000 00	14, 000 00	.....	.....
16, 465 89	1, 392 47	23, 932 77	5, 379 91	.....	18, 552 86
90 00	.....	889 25	.....	.....	889 25
614 07	.....	4, 058 06	.....	.....	4, 058 06
500 00	.....	1, 094 37	.....	.....	1, 094 37
2, 020 79	722 35	43, 893 35	3, 019 25	.....	40, 874 10
.....	.....	229, 858 15	26, 188 94	.....	203, 669 21
.....	452 64	452 64	.....	452 64	.....
.....	55 27	10, 750 76	2, 291 34	.....	8, 459 42
25, 000 00	.....	25, 000 00	25, 000 00	.....	.....
.....	2, 452 31	2, 452 31	.....	2, 452 31	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
.....	.....	400 00	.....	.....	400 00
1, 000 00	.....	1, 000 00	650 00	.....	350 00
1, 000 00	.....	1, 000 00	750 00	.....	250 00
3, 500 00	.....	3, 500 00	2, 180 43	.....	1, 319 57
2, 096 46	.....	2, 096 46	1, 522 46	.....	574 00
.....	11	11	.....	11	.....
.....	11	11	11	.....	.....
1, 434 70	236 79	1, 671 49	1, 671 49	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
.....	4 89	4 89	.....	4 89	.....
25, 000 00	.....	25, 000 00	5, 236 43	.....	19, 763 57
.....	11 76	11 76	.....	11 76	.....
.....	16, 517 71	16, 517 71	.....	16, 517 71	.....
.....	263 05	263 05	263 05	.....	.....
.....	4, 017 00	4, 017 00	.....	4, 017 00	.....
.....	498 28	498 28	498 28	.....	.....
.....	5, 965 59	335, 963 54	1, 706 86	334, 256 68	.....
.....	650, 890 07	1, 616, 909 37	21, 724 66	.....	1, 595, 184 71
28, 400, 000 00	356, 032 10	23, 756, 032 10	28, 330, 622 95	.....	425, 409 15
250, 000 00	4, 920 25	254, 920 25	218, 045 00	.....	36, 875 25
100, 000 00	1, 366 00	101, 366 00	67, 610 00	.....	33, 756 00
200, 000 00	3, 343 17	203, 343 17	203, 175 00	.....	168 17
.....	112 87	112 87	.....	112 87	.....
.....	37 93	37 93	.....	37 93	.....
.....	14 42	33, 776 34	.....	33, 776 34	.....
.....	4, 213 44	4, 850 63	1, 247 78	.....	3, 602 85
178, 872 09	346, 127 91	525, 000 00	523, 360 00	.....	1, 640 00
3, 000 00	.....	3, 000 00	2, 958 00	.....	42 00
1, 000 00	.....	1, 000 00	767 00	.....	233 00
2, 500 00	.....	2, 500 00	1, 725 00	.....	775 00
160 00	.....	107, 614 17	217 06	.....	107, 397 11
.....	947 35	947 35	947 35	.....	.....
.....	212 33	212 33	.....	212 33	.....
.....	115 00	115 00	.....	115 00	.....
.....	384 12	384 12	.....	384 12	.....
.....	1, 449 39	1, 449 39	.....	1, 449 39	.....
.....	147 87	147 87	.....	147 87	.....
.....	11, 882 30	11, 882 30	.....	11, 882 30	.....
.....	2, 418. 90	2, 418 90	.....	2, 418 90	.....
.....	280 62	280 62	280 62	.....	.....
.....	.....	302 90	.....	.....	302 90
2, 283 92	.....	2, 283 92	2, 283 92	.....	.....
35, 072, 181 85	1, 647, 084 81	42, 666, 172 54	34, 887, 082 97	1, 642, 137 11	6, 136, 952 46

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT.				
Pay of the Army prior to July 1, 1871				
Pay of the Army, reappropriated	1871*			16,108 30
Pay of the Army, transfer account	1871			
Pay of the Army	1872			35,086 09
Pay of the Army, transfer account	1872			
Pay of the Army	1873			44,776 00
Pay of the Army, transfer account	1873			
Pay, mileage, and general expenses of the Army	1874	19	372	
Pay, mileage, and general expenses of the Army, transfer account.	1874			
Pay, mileage, and general expenses of the Army	1875			75,882 18
Do	1876			209,016 32
Do	1877	19	97,204	
Mileage, transfer account	1872			
Mileage	1873	19	375	
Mileage, transfer account	1873			
General expenses, transfer account	1872			
General expenses, reappropriated	1872	19	375	
General expenses	1873	19	375	
General expenses, transfer account	1873			
Subsistence of officers, prior to July 1, 1871				
Subsistence of officers, transfer account	1871*			
Pay in lieu of clothing to officers' servants, transfer account	1871*			
Pay in lieu of clothing to officers' servants	1871*			
Pay to discharged soldiers for clothing not drawn, transfer account.	1871*			
Forage for officers' horses, transfer account	1871*			
Pay of the Military Academy, transfer account	1871*			
Do	1872			
Pay of the Military Academy	1875			33,828 07
Do	1876			19,000 00
Do	1877	19	124	
Pay in lieu of clothing to officers' servants at Military Academy, transfer account.	1871*			
Forage for officers' horses at Military Academy, transfer account.	1871*			
Bounty to volunteers and their widows and heirs, prior to July 1, 1871.				
Bounty to volunteers and their widows and heirs, reappropriated.	1871*			403,238 23
Bounty to volunteers and their widows and heirs, transfer account.	1871*			
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors.	1877	19	119	25,000 00
Bounty to volunteers and regulars, transfer account	1871*			
Payment of expenses under the reconstruction acts				126,143 28
Pay of volunteers act March 2, 1847				
Pay of volunteers reappropriated	1871*	19	372	
Pay of two and three years' volunteers	1871*			979,166 56
Pay of two and three years' volunteers, transfer account	1871*			
Subsistence of the Army	1871*	19	373	4,274 25
Subsistence of the Army, transfer account	1871*			
Do	1872			
Subsistence of the Army, reappropriated	1872	19	374	
Subsistence of the Army	1873	19	374	
Subsistence of the Army, transfer account	1873			
Subsistence of the Army	1874	19	374	
Subsistence of the Army, transfer account	1874			
Subsistence of the Army	1875			63,020 37
Do	1876			128 31
Do	1877	19	98,204,365	
Regular supplies of the Quartermaster's Department	1871*	18, 19	110,372	9,944 22
Do	1872	19	372	
Do	1873			
Do	1874	18, 19	110,373	
Do	1875			223,779 49
Do	1875 1876			21,065 03
Do	1876			179,725 37
Do	1877	19	98,204	
Incidental expenses, Quartermaster's Department, transfer account.	1871*			
Incidental expenses, Quartermaster's Department	1871*	19	373	2,173 29
Do	1872			2,047 04
Do	1873			
Carried forward				2,473,402 40

* And prior years.

unexpended June 30, 1876, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
.....	$4,840 76	$4,840 76	.....	$4,840 76	.....
.....	328 25	16,436 55	$6,169 01	.....	$10,267 54
.....	1,410 60	1,410 60	1,410 60	.....	.....
.....	1,364 82	36,450 91	76 33	1,364 82	35,009 76
.....	18,367 53	18,367 53	18,367 53	.....	.....
.....	585 62	45,361 62	42 80	542 82	44,776 00
.....	125,324 68	125,324 68	125,324 68	.....	.....
$7 68	617 61	625 29	7 68	617 61	.....
.....	592 18	592 18	592 18	.....	.....
.....	11,262 96	87,145 14	15,948 32	.....	71,196 82
.....	254,089 53	463,105 85	96,783 36	.....	366,322 49
13,011,175 50	266,891 87	13,278,067 37	12,743,643 45	.....	534,423 92
.....	6,261 75	6,261 75	6,261 75	.....	.....
126 60	627 70	754 30	126 60	627 70	.....
.....	375 49	375 49	375 49	.....	.....
.....	457 46	457 46	457 46	.....	.....
6 72	.....	6 72	6 72	.....	.....
2 72	240 82	243 54	2 72	240 82	.....
.....	229 74	229 74	229 74	.....	.....
.....	1,460 60	1,460 60	.....	1,460 60	.....
.....	22,717 54	22,717 54	22,717 54	.....	.....
.....	4,624 04	4,624 04	4,624 04	.....	.....
.....	1 33	1 33	.....	1 33	.....
.....	4 18	4 18	4 18	.....	.....
.....	1,529 97	1,529 97	1,529 97	.....	.....
.....	42 00	42 00	42 00	.....	.....
.....	3,396 53	3,396 53	3,396 53	.....	.....
.....	.....	33,828 07	423 30	33,404 77	.....
.....	65 56	19,065 56	8,000 00	.....	11,065 56
226,600 00	1 53	226,601 53	211,000 00	.....	15,601 53
.....	246 54	246 54	246 54	.....	.....
.....	16 00	16 00	16 00	.....	.....
.....	84,325 82	84,325 82	.....	84,325 82	.....
.....	1,123 75	404,361 98	362,300 00	42,061 98	.....
.....	20,100 00	20,100 00	20,100 00	.....	.....
31,235 04	.....	56,235 04	40,000 00	.....	16,235 04
.....	3,850 00	3,850 00	3,850 00	.....	.....
.....	117 16	126,260 44	85 68	126,174 76	.....
.....	9 60	9 60	.....	9 60	.....
34 30	.....	34 30	34 30	.....	.....
.....	26,225 14	1,005,391 70	148,431 54	24,620 26	832,339 90
.....	13,891 61	13,891 61	13,891 61	.....	.....
10,374 56	2,845 76	17,494 57	14,576 81	2,845 76	72 00
.....	1,111 45	1,111 45	1,111 45	.....	.....
.....	84 34	84 34	84 34	.....	.....
96 00	.....	96 00	.....	96 00	.....
152 80	75 00	227 80	152 80	75 00	.....
.....	63 34	63 34	63 34	.....	.....
85 18	28 63	113 81	85 18	28 63	.....
.....	42 00	42 00	42 00	.....	.....
.....	20 55	63,040 92	24 80	63,016 12	.....
.....	1,260 91	1,389 22	1,023 19	.....	366 03
2,437,240 71	191,697 79	2,628,938 50	2,628,938 50	.....	.....
8,285 98	10,562 21	28,792 41	17,390 20	10,562 21	840 00
126 40	1,692 69	1,819 09	126 40	1,692 69	.....
.....	314 00	314 00	.....	314 00	.....
3,150 70	11 68	3,162 38	3,150 70	11 68	.....
.....	1,399 89	225,179 38	1,263 08	223,916 30	.....
.....	.....	21,065 03	.....	.....	21,065 03
.....	209,953 22	389,678 59	13,605 32	.....	376,073 27
3,966,000 00	1,279 79	3,967,279 79	3,967,274 79	.....	5 00
.....	27 40	27 40	27 40	.....	.....
2,483 69	480 25	5,137 23	4,577 11	480 25	79 87
.....	16 20	2,063 24	1,120 22	16 20	926 82
.....	231 72	231 72	.....	231 72	.....
19,697,184 58	1,300,817 09	23,471,404 07	20,511,157 28	623,580 21	2,336,666 58

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$2,473,402 40
Incidental expenses	1874	19	365	
Do	1875			113,278 72
Do	1876			55,875 75
Do	1877	19	98	
Barracks and quarters	1871*	19	99, 357, 365	
Barracks and quarters, transfer-account	1871*			
Barracks and quarters	1872			3,859 07
Do	1873	19	373	
Do	1874	19	373	
Do	1875			10,839 03
Do	1876			60,449 42
Do	1877	19	99	
Transportation of the Army and its supplies	1871*	18, 19	110, 373	60,327 51
Transportation of the Army and its supplies, transfer-account	1871*			
Transportation of the Army and its supplies	1872			44,879 43
Do	1873	19	373	
Do	1874	19	373	
Do	1875			170,082 87
Do	1876			357,014 90
Do	1877	19	99, 204	
Transportation of officers and their baggage	1871*	19	374	
Transportation of officers and their baggage, transfer-account	1871*			
Horses for cavalry and artillery	1871*	19	99, 365	
Do	1872	19	373	
Do	1875			20,284 94
Do	1876			4,520 15
Do	1877	19	98, 204	
Protection of the river's banks at Fort Brown, Tex		19	119	
Rent of building corner Pennsylvania ave. and Fifteenth st	1876	19	119	
Do	1877	19	119	
Clothing, camp and garrison equipage	1871*	19	373	144 48
Do	1872			772 66
Do	1873			
Do	1874			
Do	1875			52,356 58
Do	1876			194,264 06
Do	1877	19	99, 204	
National cemeteries	1876			12,652 24
Do	1877	19	99	
Pay of superintendents of national cemeteries	1877	19	99	
Headstones for national cemeteries	1874	18	110	
Erection of headstones in national cemeteries	1876			94,034 48
Medical and Hospital Department	1871*	19	375	
Medical and Hospital Department, transfer-account	1871*			
Medical and Hospital Department	1873*	19	375	
Medical and Hospital Department, transfer-account	1873*			165,398 72
Do	1874			
Medical and Hospital Department	1875			1,597 87
Do	1876			46,602 84
Do	1877	19	99, 365	
Appliances for disabled soldiers	1877	19	100	
Artificial limbs, (Army pensions)	1877	19	8	
Artificial limbs, (Navy pensions)	1877	19	8	
Artificial limbs	1877	19	365	
Construction and repair of hospital	1875			4,155 85
Do	1876			22 90
Do	1877	19	99	
Medical Museum and Library	1877	19	99	
Medical and Surgical History of the War	1877			
Providing for the comfort of sick and discharged soldiers	1871*	19	372	
Ordnance Service	1875			49 38
Do	1876			
Do	1877	19	99	
Ordnance, ordnance stores and supplies, prior to July 1, 1871				
Ordnance, ordnance stores and supplies	1872			
Do	1873			
Ordnance, ordnance stores and supplies, transfer-account	1873			
Ordnance, ordnance stores and supplies	1874			
Ordnance, ordnance stores and supplies, transfer-account	1874			
Ordnance, ordnance stores and supplies	1875			10,847 24
Do	1876			242 25
Do	1877	19	100	
Carried forward				3,977,955 74

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$19, 697, 184 58	$1, 300, 817 09	$23, 471, 404 07	$20, 511, 157 28	$623, 580 21	$2, 336, 666 58
3, 432 95	477 49	3, 910 44	3, 432 95	477 49	.....
.....	179 67	113, 458 39	2, 309 14	111, 149 25	.....
.....	38, 979 24	94, 854 99	50, 578 20	.....	44, 276 79
850, 000 00	18 91	850, 018 91	850, 018 91	.....	.....
77, 707 17	27 12	77, 734 29	76, 512 62	27 12	1, 194 55
.....	7 58	7 58	7 58	.....	.....
.....	.....	3, 859 07	333 80	.....	3, 525 27
208 80	35 42	244 22	208 80	35 42	.....
318 83	.....	318 83	318 33	50	.....
.....	36 72	10, 875 75	3, 157 50	.....	7, 718 25
.....	28, 459 96	88, 909 38	63, 710 09	.....	25, 199 29
1, 150, 000 00	91 79	1, 150, 091 79	1, 150, 091 79	.....	.....
182, 903 22	9, 241 42	272, 472 15	220, 488 84	51, 983 31	.....
.....	4, 196 25	4, 196 25	4, 196 25	.....	.....
.....	218 79	45, 098 22	163 00	218 79	44, 716 43
61, 493 04	281 32	61, 774 36	61, 493 04	281 32	.....
54, 602 94	228 29	54, 831 23	54, 602 94	228 29	.....
.....	15, 040 04	185, 122 91	185, 122 91	.....	.....
.....	143, 054 64	500, 069 54	273, 131 02	.....	226, 938 52
3, 734, 800 00	3, 074 91	3, 737, 874 91	3, 650, 022 26	.....	87, 852 65
111 94	60 66	172 60	111 94	60 66	.....
.....	214 70	214 70	214 70	.....	.....
29, 066 58	395 00	29, 461 58	29, 066 58	395 00	.....
173 00	118 00	291 00	137 00	118 00	36 00
.....	13, 390 25	33, 675 19	.....	33, 675 19	.....
.....	4, 190 36	8, 710 51	354 00	.....	8, 356 51
587, 500 00	909 10	588, 409 10	588, 409 10	.....	.....
10, 000 00	.....	10, 000 00	8, 000 00	.....	2, 000 00
10, 000 00	.....	10, 000 00	10, 000 00	.....	.....
12, 000 00	.....	12, 000 00	12, 000 00	.....	.....
493 77	967 29	1, 605 54	607 75	967 29	30 50
.....	138 21	910 87	.....	910 87	.....
.....	12, 556 74	12, 556 74	.....	12, 556 74	.....
.....	1, 015 81	1, 015 81	.....	1, 015 81	.....
.....	2, 438 16	54, 794 74	136 06	54, 658 68	.....
.....	96, 749 37	291, 013 43	118, 246 37	.....	172, 767 06
606, 000 00	129, 545 65	735, 545 65	651, 761 39	.....	83, 784 26
.....	1, 290 09	13, 942 33	13, 942 33	.....	.....
125, 000 00	30 00	125, 030 00	125, 030 00	.....	.....
57, 750 00	70 00	57, 820 00	57, 820 00	.....	.....
323, 000 00	.....	323, 000 00	323, 000 00	.....	.....
.....	.....	94, 034 48	25, 000 00	.....	69, 034 48
2, 260 46	24, 337 07	26, 597 53	2, 192 21	24, 337 07	68 25
.....	26 50	26 50	26 50	.....	.....
11 10	.....	11 10	11 10	.....	.....
.....	29 10	165, 427 82	237 30	.....	165, 190 52
.....	14 45	14 45	14 45	.....	.....
.....	53 62	1, 651 49	119 37	1, 532 12	.....
.....	18, 762 87	65, 365 71	65, 293 54	.....	72 17
200, 000 00	41 62	200, 041 62	197, 604 74	.....	2, 436 88
5, 000 00	.....	5, 000 00	2, 000 00	.....	3, 000 00
50, 000 00	.....	50, 000 00	50, 000 00	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
212, 947 00	.....	212, 947 00	210, 000 00	.....	2, 947 00
.....	.....	4, 155 85	.....	4, 155 85	.....
.....	3, 432 42	3, 455 32	50 00	.....	3, 405 32
100, 000 00	13, 498 36	113, 498 36	113, 497 18	.....	1 18
10, 000 00	.....	10, 000 00	10, 000 00	.....	.....
.....	10, 000 00	10, 000 00	10, 000 00	.....	.....
52 00	.....	52 00	52 00	.....	.....
.....	.....	49 38	.....	49 38	.....
.....	498 78	498 78	16	.....	498 62
100, 000 00	.....	100, 000 00	100, 000 00	.....	.....
.....	657 49	657 49	.....	657 49	.....
.....	3 54	3 54	.....	3 54	.....
.....	552 01	552 01	.....	552 01	.....
.....	2, 617 82	2, 617 82	2, 617 82	.....	.....
.....	334 72	334 72	.....	334 72	.....
.....	3, 086 88	3, 086 88	3, 086 88	.....	.....
.....	516 00	11, 363 24	2, 323 60	9, 039 64	.....
.....	10, 275 86	10, 518 11	1, 522 99	.....	8, 995 12
330, 000 00	11, 599 96	341, 599 96	341, 169 44	.....	430 52
28, 586, 017 38	1, 908, 885 11	34, 472, 858 23	30, 238, 713 75	933, 001 76	3, 301, 142 72

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$3,977,955 74
Ordnance material, (proceeds of sales)		18	388	330,265 41
Manufacture of arms at national armories	1876			
Do	1877	19	100	
Testing Lee's breech-loading cannon				1,377 89
Arming and equipping the militia		R. S.	1661	61,143 17
Conversion and rifling of heavy guns	1876			49,500 00
Experiments with breech-loading cannon	1875			
Tests of heavy rifled ordnance, transfer account	1874			
Tests of iron and steel	1876			25,281 00
Do	1877	19	119	
Repairs of arsenals	1875			
Do	1876			
Do	1877	19	113	
Springfield Armory	1877	19	113	
Rock Island Arsenal, Illinois	1871*	19	366	
Do	1877	19	113	
Benicia Arsenal, California	1877	19	113	
Armament of fortifications	1877	19	59	
Current and ordinary expenses of Military Academy	1874			
Do	1876	19	365	
Do	1877	19	126, 365	
Miscellaneous items and incidental expenses Military Academy.	1875			249 27
Do	1876			
Do	1877	19	126	
Buildings and grounds Military Academy	1876	19	126	
Do	1877			
Battery on Portland Head, Maine				4,000 00
Fort Scammel, Maine				4,000 00
Batteries in Portsmouth Harbor, New Hampshire				2,500 00
Fort Warren, Massachusetts				139 00
Fort Winthrop, Massachusetts				124 00
Battery at Finn's Point, New Jersey				
Fort Delaware				
Fort at Lazaretto Point, Maryland				13,000 00
Fort Jefferson, Florida				9,671 56
Fort Brown, Texas				25,000 00
Fort Duncan, Texas				10,000 00
Ringgold Barracks, Texas				10,000 00
Fort at Alcatraz Island, California				4,500 00
Preservation and repair of fortifications	1877	19	59	
Purchase of sites for sea-coast defenses				45,944 16
Construction of sea-coast mortar-batteries				4,034 47
Permanent platforms for modern cannon of large caliber				2,136 16
Engineer depot at Willetts Point, New York	1877	19	100	
Torpedoes for harbor defenses	1877	19	59	
Exploration and survey of the Territories west of the 100th meridian.	1877	19	119	
Do	1877 / 1878	19	360	
Contingencies of fortifications				92,947 61
Do	1875			1,703 73
Do	1876			16,561 25
Bridge-trains and equippage	1871*	19	365	
Surveys for military defenses	1875			
Do	1876			18,900 00
Improving harbor at—				
Portland, Me				14,000 00
Belfast, Me		19	137	
Burlington, Vt		19	134	5,000 00
Swanton, Vt		19	134	
Boston, Mass		19	137	76,000 00
Fall River, Mass		19	133	
New Bedford, Mass		19	133	
Provincetown, Mass		19	137	
Milford, Conn				5,000 00
Bridgeport, Conn		19	135	
Southport, Conn		19	135	
Dunkirk, N. Y		19	132	15,000 00
Wilson, N. Y		19	132	
Olcott, N. Y				4,000 00
Oak Orchard, N. Y		19	132	
Great Sodus Bay, N. Y		19	132	2,200 00
Little Sodus Bay, N. Y		19	135	1,300 00
Pultneyville, N. Y		19	132	
Carried forward				4,863,434 42

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balance of appropriations, June 30, 1877.
$28, 586, 017 38	$1, 908, 885 11	$34, 472, 858 23	$30, 238, 713 75	$933, 001 76	$3, 301, 142 72
121, 246 99	11 15	451, 523 55	75, 000 00	.....	376, 523 55
.....	1 00	1 00	.....	.....	1 00
100, 000 00	.....	100, 000 00	100, 000 00	.....	.....
.....	.....	1, 377 89	.....	1, 377 89	.....
200, 000 00	8, 251 79	269, 394 96	260, 275 89	.....	9, 119 07
.....	.....	49, 500 00	49, 500 00	.....	.....
.....	16 16	16 16	.....	16 16	.....
.....	841 29	841 29	841 29	.....	.....
.....	.....	25, 281 00	18, 981 52	.....	6, 299 48
19, 396 98	.....	19, 396 98	19, 396 98	.....	.....
.....	40 32	40 32	.....	40 32	.....
.....	12 98	12 98	.....	.....	12 98
40, 000 00	.....	40, 000 00	40, 000 00	.....	.....
15, 000 00	.....	15, 000 00	15, 000 00	.....	.....
54 00	40	54 40	54 00	40	.....
127, 000 00	.....	127, 000 00	127, 000 00	.....	.....
23, 175 00	.....	23, 175 00	23, 175 00	.....	.....
165, 000 00	.....	165, 000 00	165, 000 00	.....	.....
.....	3, 236 92	3, 236 92	.....	3, 236 92	.....
300 00	.....	300 00	185 29	.....	114 71
50, 825 00	.....	50, 825 00	50, 825 00	.....	.....
.....	.....	249 27	.....	249 27	.....
.....	457 95	457 95	.....	.....	457 95
13, 140 00	.....	13, 140 00	13, 140 00	.....	.....
.....	97	97	.....	.....	97
500 00	.....	500 00	500 00	.....	.....
.....	.....	4, 000 00	4, 000 00	.....	.....
.....	.....	4, 000 00	4, 000 00	.....	.....
.....	.....	2, 500 00	2, 500 00	.....	.....
.....	.....	139 00	139 00	.....	.....
.....	.....	124 00	124 00	.....	.....
.....	144 75	144 75	144 75	.....	.....
.....	96 50	96 50	96 50	.....	.....
.....	.....	13, 000 00	.....	.....	13, 000 00
.....	.....	9, 671 56	9, 671 56	.....	.....
.....	.....	25, 000 00	.....	.....	25, 000 00
.....	.....	10, 000 00	.....	.....	10, 000 00
.....	.....	10, 000 00	.....	.....	10, 000 00
.....	.....	4, 500 00	4, 200 00	.....	300 00
100, 000 00	.....	100, 000 00	100, 000 00	.....	.....
.....	.....	45, 944 16	.....	.....	45, 944 16
.....	301 50	4, 335 97	4, 034 47	301 50	.....
.....	.....	2, 136 16	2, 136 16	.....	.....
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
50, 000 00	.....	50, 000 00	50, 000 00	.....	.....
20, 000 00	.....	20, 000 00	20, 000 00	.....	.....
50, 000 00	.....	50, 000 00	13, 000 00	.....	37, 000 00
.....	.....	92, 947 61	92, 308 86	.....	638 75
.....	.....	1, 703 73	1, 703 73	.....	.....
.....	3 72	16, 564 97	16, 564 97	.....	.....
200 00	.....	200 00	200 00	.....	.....
.....	2 20	2 20	.....	2 20	.....
.....	.....	18, 900 00	8, 340 00	.....	10, 560 00
.....	.....	44, 000 00	2, 000 00	.....	42, 000 00
5, 000 00	.....	5, 000 00	1, 000 00	.....	4, 000 00
20, 000 00	.....	25, 000 00	11, 000 00	.....	14, 000 00
2, 000 00	.....	2, 000 00	.....	.....	2, 000 00
50, 000 00	.....	126, 000 00	96, 000 00	.....	30, 000 00
10, 000 00	.....	10, 000 00	.....	.....	10, 000 00
10, 000 00	.....	10, 000 00	.....	.....	10, 000 00
4, 000 00	.....	4, 000 00	3, 000 00	.....	1, 000 00
.....	.....	5, 000 00	5, 000 00	.....	.....
10, 000 00	.....	10, 000 00	4, 000 00	.....	6, 000 00
5, 000 00	.....	5, 000 00	3, 000 00	.....	2, 000 00
18, 000 00	.....	33, 000 00	17, 500 00	.....	15, 500 00
10, 000 00	.....	10, 000 00	2, 000 00	.....	8, 000 00
.....	.....	4, 000 00	4, 000 00	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
5, 000 00	.....	7, 200 00	4, 200 00	.....	3, 000 00
5, 000 00	.....	6, 300 00	3, 300 00	.....	3, 000 00
3, 000 00	.....	3, 000 00	2, 000 00	.....	1, 000 00
29, 845, 855 35	1, 922, 304 71	36, 631, 594 48	31, 695, 752 72	938, 226 42	3, 997, 615 34

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$4,863,434 42
Improving harbor at—				
Oswego, N. Y		19	135	10,000 00
Port Chester, N. Y				2,200 00
Rondout, N. Y		19	137	
Removing sunken wreck in channel-way of Sandy Hook				7,000 00
Improving harbor at—				
Charlotte, N. Y				500 00
Port Jefferson, N. Y		19	137	5,000 00
Buffalo, N. Y		19	132	
Erie, Pa		19	136	25,000 00
Marcus Hook, Pa				6,662 12
Constructing ice-harbor at Chester, Pa		19	134	
Improving ice-harbor at—				
New Castle, Del		19	137	
Wilmington, Del		19	134	
Baltimore, Md		19	134	
Washington and Georgetown, D. C				7,000 00
Norfolk, Va		19	136	
Charleston, S. C		19	135	
Savannah, Ga		19	134	
Mobile, Ala				20,752 00
Cedar Keys, Fla		19	135	
Galveston, Tex		19	136	
San Francisco, Cal				1,500 25
Oakland, Cal		19	135	38,000 00
Breakwater at Wilmington, Cal				37,000 00
Improving harbor at—				
San Diego, Cal				64,000 00
Toledo, Ohio		19	133	
Sandusky City, Ohio		19	133	
Vermillion, Ohio		19	133	
Port Clinton, Ohio		19	136	
Ashtabula, Ohio		19	136	10,006 00
Fairport, Ohio		19	136	
Breakwater at Cleveland, Ohio		19	133	18,500 00
Improving East Pier at Cleveland, Ohio		19	133	
Improving piers at mouth of Black River, Ohio		19	136	
Improving harbor at—				
Michigan City, Ind		19	136	
Chicago, Ill		19	134	1,000 00
Calumet, Ill		19	137	
Ontonagon, Mich		19	133	8,082 41
Monroe, Mich		19	136	
Charlevoix, Mich		19	136	
Frankfort, Mich		19	133	4,000 00
Manistee, Mich		19	133	7,000 00
Ludington, Mich		19	133	2,000 00
White River, Mich		19	133	2,000 00
Muskegon, Mich		19	133	7,000 00
Grand Haven, Mich		19	133	3,000 00
Black Lake, Mich		19	135	2,000 00
Pentwater, Mich		19	133	
Saint Joseph, Mich		19	135	2,000 00
Saugatuck, Mich		19	135	
South Haven, Mich		19	136	
Harbor of refuge, Lake Huron, Mich		19	137	100,949 25
Improving harbor at—				
New Buffalo, Mich				5,000 00
Cheboygan, Mich		19	136	
Thunder Bay, Mich		19	136	
Eagle Harbor, Mich		19	133	4,437 62
Père Marquette, Mich				90
Marquette, Mich		19	133	
Menomonee, Wis., and Mich		19	133	8,000 00
Green Bay, Wis		19	133	
Ahnapee, Wis		19	133	
Two Rivers, Wis		19	133	
Racine Wis		19	138	
Manitowoc, Wis		19	135	
Sheboygan, Wis		19	135	
Port Washington, Wis		19	135	
Milwaukee, Wis		19	136	
Kenosha, Wis		19	136	
Carried forward				5,273,024 97

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending July 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$29, 845, 855 35	$1, 922, 304 71	$36, 631, 594 48	$31, 695, 752 72	$938, 226 42	$3, 997, 615 34
90, 000 00	.....	100, 000 00	50, 000 00	.....	50, 000 00
.....	.....	2, 200 00	.....	.....	2, 200 00
30, 000 00	.....	30, 000 00	6, 500 00	.....	23, 500 00
.....	.....	7, 000 00	.....	7, 000 00	.....
.....	.....	500 00	500 00	.....	.....
6, 000 00	.....	11, 000 00	9, 000 00	.....	2, 000 00
85, 000 00	.....	85, 000 00	45, 000 00	.....	40, 000 00
40, 000 00	.....	65, 000 00	40, 000 00	.....	25, 000 00
.....	.....	6, 662 12	500 00	.....	6, 162 12
2, 600 00	.....	2, 600 00	2, 600 00	.....	.....
12, 000 00	.....	12, 000 00	6, 000 00	.....	6, 000 00
16, 000 00	.....	16, 000 00	12, 500 00	.....	3, 500 00
75, 000 00	.....	75, 000 00	45, 000 00	.....	30, 000 00
.....	.....	7, 000 00	7, 000 00	.....	.....
35, 000 00	.....	35, 000 00	5, 000 00	.....	30, 000 00
10, 000 00	.....	10, 000 00	3, 000 00	.....	7, 000 00
62, 000 00	.....	62, 000 00	30, 000 00	.....	32, 000 00
.....	.....	20, 752 00	20, 000 00	.....	752 00
10, 000 00	.....	10, 000 00	10, 000 00	.....	.....
142, 000 00	.....	142, 000 00	117, 000 00	.....	25, 000 00
.....	.....	1, 500 25	.....	.....	1, 500 25
75, 000 00	.....	113, 000 00	53, 000 00	.....	60, 000 00
.....	.....	37, 000 00	37, 000 00	.....	.....
.....	.....	64, 000 00	64, 000 00	.....	.....
60, 000 00	.....	60, 000 00	12, 500 00	.....	47, 500 00
25, 000 00	.....	25, 000 00	12, 500 00	.....	12, 500 00
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
5, 000 00	.....	15, 006 00	10, 000 00	.....	5, 006 00
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
50, 000 00	.....	68, 500 00	38, 500 00	.....	30, 000 00
8, 000 00	.....	8, 000 00	8, 000 00	.....	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
35, 000 00	.....	35, 000 00	35, 000 00	.....	.....
5, 000 00	.....	6, 000 00	5, 000 00	.....	1, 000 00
20, 000 00	8, 000 00	28, 000 00	20, 000 00	.....	8, 000 00
15, 000 00	.....	23, 082 41	14, 082 41	.....	9, 000 00
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
10, 000 00	.....	10, 000 00	3, 000 00	.....	7, 000 00
3, 000 00	.....	7, 000 00	4, 000 00	.....	3, 000 00
14, 000 00	.....	21, 000 00	9, 000 00	.....	12, 000 00
10, 000 00	.....	12, 000 00	4, 000 00	.....	8, 000 00
5, 000 00	.....	7, 000 00	5, 000 00	.....	2, 000 00
15, 000 00	.....	22, 000 00	7, 000 00	.....	15, 000 00
15, 000 00	.....	18, 000 00	10, 000 00	.....	8, 000 00
15, 000 00	.....	17, 000 00	7, 000 00	.....	10, 000 00
10, 000 00	.....	10, 000 00	2, 000 00	.....	8, 000 00
12, 000 00	.....	14, 000 00	5, 500 00	.....	8, 500 00
3, 000 00	.....	3, 000 00	3, 000 00	.....	.....
10, 000 00	.....	10, 000 00	5, 000 00	.....	5, 000 00
75, 000 00	.....	175, 949 25	125, 000 00	.....	50, 949 25
.....	.....	5, 000 00	.....	.....	5, 000 00
10, 000 00	.....	10, 000 00	5, 000 00	.....	5, 000 00
4, 500 00	.....	4, 500 00	.....	.....	4, 500 00
12, 000 00	.....	16, 437 62	9, 037 62	.....	7, 400 00
.....	.....	90	.....	90	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
8, 000 00	.....	16, 000 00	16, 000 00	.....	.....
8 000 00	.....	8, 000 00	8, 000 00	.....	.....
8, 000 00	.....	8, 000 00	4, 000 00	.....	4, 000 00
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
8. 000 00	.....	8, 000 00	5, 000 00	.....	3, 000 00
8, 000 00	.....	8, 000 00	8, 000 00	.....	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
8, 000 00	.....	8, 000 00	3, 000 00	.....	5, 000 00
26, 000 00	.....	26, 000 00	15, 000 00	.....	11, 000 00
8, 000 00	.....	8, 000 00	5, 150 00	.....	2, 850 00
31, 103, 955 35	1, 930, 304 71	38, 307, 285 03	32, 721, 622 75	945, 227 32	4, 640, 434 96

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$5,273,024 97
Improving harbor at—				
Duluth, Wis		19	133	
Burlington, Iowa		19	136	
Fort Madison, Iowa			136	
Repairs of harbors on the northern lakes				7,294 39
Improving Union River, Maine				25 00
Improving Saco River, Maine				20
Repairs of piers in Saco River, Maine				3 05
Improving Saint Croix River, Maine				34,000 00
Improving Machias River, Maine				6,000 00
Improving Penobscot River, Maine		19	134	25,000 00
Improving Kennebec River, Maine				19,000 00
Improving Kennebunk River, Maine		19	137	
Improving Cocheco River, New Hampshire		19	134	
Improving Merrimac River, Massachusetts				5,000 00
Improving Providence River, Rhode Island				16 98
Improving Pawtucket River, Rhode Island				5 96
Breakwater at Block Island, Rhode Island		19	137	20,000 00
Improving Little Narragansett Bay, Rhode Island and Connecticut.		19	137	
Improving Thames River, Connecticut				30
Improving Connecticut River, Connecticut		19	133	22,000 00
Improving Housatonic River, Connecticut				3,000 00
Improving Hudson River, New York		19	135	
Removing obstructions in East River and Hell Gate, New York.		19	132	40,000 00
Improving East Chester Creek, New York				30,000 00
Improving channel between Staten Island and New Jersey		19	137	
Improving Passaic River, New Jersey		19	134	
Improving Schuylkill River, Pennsylvania		19	135	
Improving Delaware River below Petty's Island		19	135	
Clearing and buoying the channel of Schuylkill River, Pennsylvania.				33
Constructing piers in Delaware River near Lewes, Del		19	134	
Improving Chester River, Maryland		19	136	
Improving Wicomico River, Maryland		19	136	
Improving Potomac River, District of Columbia				6 61
Improving Appomattox River, Virginia		19	135	
Improving James River, Virginia		19	134	
Improving Nansemond River, Virginia		19	135	
Improving New River, Virginia		19	136	
Improving Rappahannock River, Virginia		19	134	
Improving Elizabeth River, Virginia		19	135	
Improving Little Kanawha River, West Virginia		19	134	
Improving Upper Monongahela River, West Virginia				33,000 00
Improving Great Kanawha River, West Virginia		19	134	245,000 00
Improving Perquimans River, North Carolina		19	135	
Improving Cape Fear River, North Carolina		19	134	
Improving French Broad River, North Carolina		19	134	
Improving Pamlico River, North Carolina		19	134	
Removing obstructions in Town Creek near Charleston, S. C.				601 79
Removing obstructions in Ashepo River, South Carolina				56 05
Improving Chattahoochie and Flint Rivers, Georgia		19	134	20,000 00
Improving Etowah River, Georgia		19	135	
Improving Ocmulgee River, Georgia		19	135	
Improving Apalachicola River, Florida				7,000 00
Improving Coosa River, Georgia and Alabama		19	134	
Improving Choctawhatchie River, Florida and Alabama		19	136	
Improving Warrior and Tombigbee Rivers, Alabama		19	136	
Improving Yazoo River, Mississippi		19	135	
Improving mouth of Mississippi River, Louisiana		19	138	6,902 00
Improving Tangipahoa River, Louisiana				102 50
Improving Mississippi River		19	137	
Improving Mississippi River, above Falls of Saint Anthony		19	136	
Improving Upper Mississippi River		19	137	
Improving Mississippi, Missouri, and Arkansas Rivers		19	137	700 00
Improving Falls of Saint Anthony, Minnesota		19	133	
Preservation of the Falls of Saint Anthony, and navigation of the Mississippi River.				3,000 00
Removal of bar in Mississippi River, opposite Dubuque, Iowa		19	137	
Improving channel in Mississippi River, opposite Saint Louis, Mo.		19	136	
Improving Rock Island Bridge	1877	19	113	
Improving Des Moines Rapids, Mississippi River		19	134	
Carried forward				5,800,740 13

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$31, 103, 955 35	$1, 930, 304 71	$38, 307, 285 03	$32, 721, 622 75	$945, 227 32	$4, 640, 434 96
15, 000 00		15, 000 00	7, 150 00		7, 850 00
10, 000 00		10, 000 00	5, 000 00		5, 000 00
10, 000 00		10, 000 00	5, 000 00		5, 000 00
		7, 294 39	900 00		6, 394 39
		25 00		25 00	
		20		20	
		3 05		3 05	
		34, 000 00			34, 000 00
		6, 000 00	6, 000 00		
10, 000 00		35, 000 00	15, 000 00		20, 000 00
		19, 000 00	9, 000 00		10, 000 00
5, 000 00		5, 000 00	5, 000 00		
14, 000 00		14, 000 00	8, 000 00		6, 000 00
		5, 000 00	5, 000 00		
		16 98		16 98	
		5 96		5 96	
40, 000 00		60, 000 00	20, 000 00		40, 000 00
5, 000 00		5, 000 00			5, 000 00
		30		30	
20, 000 00		42, 000 00	10, 000 00		32, 000 00
		3, 000 00	3, 000 00		
50, 000 00		50, 000 00	15, 000 00		35, 000 00
250, 000 00		290, 000 00	170, 000 00		120, 000 00
		30, 000 00	5, 000 00		25, 000 00
10, 000 00		10, 000 00			10, 000 00
10, 000 00		10, 000 00	2, 500 00		7, 500 00
20, 000 00		20, 000 00	10, 500 00		9, 500 00
40, 000 00		40, 000 00	22, 500 00		17, 500 00
		33		33	
30, 000 00		30, 000 00	20, 000 00		10, 000 00
5, 000 00		5, 000 00	5, 000 00		
5, 000 00		5, 000 00	3, 000 00		2, 000 00
		6 61		6 61	
30, 000 00		30, 000 00	20, 000 00		10, 000 00
60, 000 00		60, 000 00	45, 000 00		15, 000 00
5, 000 00		5, 000 00	2, 000 00		3, 000 00
15, 000 00		15, 000 00			15, 000 00
10, 000 00		10, 000 00	10, 000 00		
5, 000 00		5, 000 00	2, 000 00		3, 000 00
7, 300 00		7, 300 00			7, 300 00
		33, 000 00	33, 000 00		
270, 000 00		515, 000 00	100, 000 00		415, 000 00
2, 500 00		2, 500 00	2, 500 00		
132, 500 00		132, 500 00	50, 000 00		82, 500 00
10, 000 00		10, 000 00	3, 000 00		7, 000 00
15, 000 00		15, 000 00	5, 000 00		10, 000 00
		601 79		601 79	
		56 05		56 05	
20, 000 00		40, 000 00	15, 000 00		25, 000 00
10 000 00		10, 000 00			10, 000 00
15, 000 00		15, 000 00			15, 000 00
		7, 000 00	5, 000 00		2, 000 00
30, 000 00		30, 000 00			30, 000 00
5, 000 00		5, 000 00	5, 000 00		
15, 000 00		15, 000 00	15, 000 00		
15, 000 00		15, 000 00	8, 600 00		6, 400 00
100, 000 00	20	106, 902 20	91, 902 20		15, 000 00
		102 50		102 50	
200, 000 00		200, 000 00	121, 000 00		79, 000 00
20, 000 00		20, 000 00	10, 000 00		10, 000 00
30, 000 00		30, 000 00	15, 000 00		15, 000 00
100, 000 00		100, 700 00	70, 500 00		30, 200 00
120, 000 00		120, 000 00	91, 000 00		29, 000 00
		3, 000 00	2, 000 00		1, 000 00
15, 000 00		15, 000 00	1, 500 00		13, 500 00
29, 600 00		29, 600 00	25, 000 00		4, 600 00
9, 000 00		9, 000 00	9, 000 00		
230, 000 00		230, 000 00	165, 000 00		65, 000 00
33, 178, 855 35	1, 930, 304 91	40, 909, 900 39	33, 997, 174 95	946, 046 09	5, 966, 679 35

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes. Vol.	Statutes. Page or section.	Balances of appropriations, July 1, 1876.
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$5,800,740 13
Improving Rock Island Rapids, Mississippi River		19	137	
Removing raft in Red River, Louisiana		19	135	50
Improving Bayou Teche				5,037 27
Removing wreck of gunboat Oregon in Chifuncti River, Louisiana.				779 00
Improving Ouachita River, Arkansas and Louisiana		19	135	
Improving Sabine Pass, Texas		19	134	14,000 00
Improving Ship Channel, Galveston Bay, Texas		19	138	
Improving Cypress Bayou, Texas		19	134	
Improving Pass Cavallo, Texas		19	134	
Improving White River, Arkansas		19	135	
Improving Saginaw River, Michigan		19	136	292 89
Improving Au Sable River, Michigan		19	136	
Improving Saint Clair Flats Canal, Michigan				7,653 97
Improving Detroit River, Michigan				21,000 00
Improving Saint Mary's River and Saint Mary's Falls Canal, Michigan.		19	136	384,038 00
Construction of lock and dam on Mississippi River at Meeker's Island, Minnesota.				25,000 00
Improving Missouri River		19	136	
Improving Minnesota River, Minnesota		19	133	
Improving Red River of the North		19	137	
Improving Osage River, Missouri				5 61
Improving Illinois River, Illinois		19	137	
Improving Ohio River		19	137	115,934 00
Improving Wabash River, Indiana		19	137	20,000 00
Improving Tennessee River		19	138	360,000 00
Improving Cumberland River, Tennessee		19	134	4,982 00
Improving Falls of Ohio and Louisville Canal				75,000 00
Improving Hiawassie River, Tennessee		19	134	
Improving Fox and Wisconsin Rivers, Wisconsin		19	136	50,000 00
Improving Chippewa River		19	137	
Dredging Superior Bay, Wisconsin		19	133	
Improving Lower Willamette, Oregon				8 47
Improving Lower Willamette and Columbia Rivers, Oregon		19	135	5,000 00
Improving Upper Willamette River, Oregon		19	135	5,000 00
Improving Upper Columbia River, Oregon		19	135	10,000 00
Improving Umpqua River, Oregon				4,685 89
Constructing canal around the Cascades of Columbia River, Oregon.		19	138	
Improving San Joaquin River, California		19	135	
Repairs, preservation, extension, and completion of river and harbor works.				43,357 10
Examinations and surveys on Atlantic coast				59 87
Examinations and surveys on Pacific coast				20,384 23
Examinations and surveys on Western and Northwestern rivers.				334 40
Examinations and surveys on Northwestern lakes				11 00
Survey and estimates for improvement on transportation-routes to the seaboard.				1,225 00
Military and geographical surveys west of the Mississippi River.	1873	19	365,374	
Survey of the mouth of the Mississippi River				25 12
Examinations and surveys at South Pass, Mississippi River		19	138	
Gauging the waters of the Lower Mississippi and its tributaries		19	137	
Constructing jetties and other works at South Pass, Mississippi River.		18	463	
Examinations, surveys, and contingencies of rivers and harbors		19	139	25,792 32
Survey of Northern and Northwestern lakes	1875			29 81
Do	1877	19	114	
Do	1877 / 1878	19	358	
Survey of Union Pacific and Central Pacific Railways between Council Bluffs, Iowa, and Sacramento, Cal.		19	169	
Contingencies of the Army	1871*	19	375	
Contingencies of the Army, (transfer account)	1872			64,495 58
Contingencies of the Army	1875			53,495 43
Do	1876			45,062 92
Do	1877	19	99	
Secret-service fund, (transfer account)	187*			
Do	1872*			21,063 31
Expenses of recruiting	1871*			177 96
Expenses of recruiting, (transfer account)	1871*			
Carried forward				7,484,671 78

* And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$33, 178, 855 35	$1, 930, 304 91	$40, 909, 900 39	$33, 997, 174 95	$946, 046 09	$5, 966, 679 35
25, 000 00	.....	25, 000 00	15, 000 00	.....	10, 000 00
35, 000 00	.....	35, 000 50	35, 000 50	.....	.....
.....	.....	5, 037 27	.....	5, 037 27	.....
.....	.....	779 00	.....	779 00	.....
12, 000 00	.....	12, 000 00	8, 800 00	.....	3, 200 00
38, 000 00	.....	52, 000 00	14, 000 00	.....	38, 000 00
72, 000 00	.....	72, 000 00	.....	.....	72, 000 00
13, 000 00	.....	13, 000 00	10, 600 00	.....	2, 400 00
20, 000 00	.....	20, 000 00	.....	.....	20, 000 00
10, 000 00	.....	10, 000 00	1, 200 00	.....	8, 800 00
11, 000 00	.....	11, 292 89	11, 000 00	.....	292 89
1, 000 00	.....	1, 000 00	.....	.....	1, 000 00
.....	.....	7, 653 97	7, 653 97	.....	.....
.....	.....	21, 000 00	21, 000 00	.....	.....
130, 000 00	.....	514, 038 00	125, 000 00	.....	389, 038 00
.....	.....	25, 000 00	.....	.....	25, 000 00
20, 000 00	.....	20, 000 00	20, 000 00	.....	.....
10, 000 00	.....	10, 000 00	5, 000 00	.....	5, 000 00
10, 000 00	.....	10, 000 00	5, 000 00	.....	5, 000 00
.....	.....	5 61	.....	5 61	.....
40, 000 00	.....	40, 000 00	20, 000 00	.....	20, 000 00
175, 000 00	.....	290, 934 00	115, 934 00	.....	175, 000 00
70, 000 00	.....	90, 000 00	15, 000 00	.....	75, 000 00
270, 000 00	.....	630, 000 00	230, 000 00	.....	400, 000 00
52, 000 00	.....	56, 982 00	29, 982 00	.....	27, 000 00
.....	.....	75, 000 00	.....	.....	75, 000 00
10, 000 00	.....	10, 000 00	4, 000 00	.....	6, 000 00
270, 000 00	.....	320, 000 00	220, 000 00	.....	100, 000 00
10, 000 00	.....	10, 000 00	5, 000 00	.....	5, 000 00
3, 000 00	.....	3, 000 00	1, 500 00	.....	1, 500 00
.....	.....	8 47	.....	8 47	.....
20, 000 00	.....	25, 000 00	9, 000 00	.....	16, 000 00
20, 000 00	4 76	25, 004 76	21, 000 00	.....	4, 004 76
15, 000 00	.....	25, 000 00	25, 000 00	.....	.....
.....	.....	4, 685 89	.....	.....	4, 685 89
90, 000 00	.....	90, 000 00	6, 000 00	.....	84, 000 00
20, 000 00	.....	20, 000 00	2, 000 00	.....	18, 000 00
.....	32, 147 96	75, 505 06	45, 500 00	.....	30, 005 06
.....	.....	59 87	59 87	.....	.....
.....	.....	20, 384 23	10, 400 00	.....	9, 984 23
.....	.....	334 40	.....	334 40	.....
.....	.....	11 00	.....	11 00	.....
.....	.....	1, 225 00	373 14	851 86	.....
32 86	.....	32 86	32 86	.....	.....
.....	.....	25 12	.....	25 12	.....
15, 000 00	.....	15, 000 00	15, 000 00	.....	.....
5, 000 00	.....	5, 000 00	5, 000 00	.....	.....
500, 000 00	.....	500, 000 00	500, 000 00	.....	.....
40, 000 00	.....	65, 792 32	12, 882 75	.....	52, 909 57
.....	.....	29 81	.....	29 81	.....
100, 000 00	.....	100, 000 00	100, 000 00	.....	.....
110, 000 00	.....	110, 000 00	14, 000 00	.....	96, 000 00
10, 000 00	2, 233 45	12, 233 45	10, 015 00	.....	2, 218 45
14 10	.....	14 10	14 10	.....	.....
.....	.....	364, 495 58	1, 215 90	.....	363, 279 68
.....	.....	53, 495 43	14 00	53, 481 43	.....
.....	7, 884 63	52, 947 55	6, 938 23	.....	46, 009 32
50, 000 00	.....	50, 000 00	24, 015 75	.....	25, 984 25
.....	2, 000 00	2, 000 00	2, 000 00	.....	.....
.....	.....	21, 063 31	.....	.....	21, 063 31
.....	500 70	678 66	15 40	500 70	162 56
.....	108 35	108 35	108 35	.....	.....
35, 480, 902 31	1, 975, 184 76	44, 940, 758 85	35, 728, 430 77	1, 007, 110 76	8, 205, 217 32

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				$7,484,671 78
Expenses of recruiting	1872	19	375	
Do	1873*	18	418	
Do	1874			
Do	1875			54,703 29
Do	1876			34,142 66
Do	1877	19	97,204	
Draft and substitute fund	1871*			
Expenses of the Commanding General's Office	1875			2,049 96
Do	1876			
Do	1877	19	97	
Contingencies of the Adjutant General's Department	1875			301 23
Do	1876			
Do	1877	19	97	
Signal-service	1871*	19	374	
Do	1872			
Do	1873			
Do	1874			
Do	1876			
Do	1877	19	97	
Observations and report of storms	1874			
Do	1875			29 24
Do	1876			1 00
Do	1877	19	118	
Expenses of military convicts	1875			23,678 25
Do	1876			26,555 44
Do	1877	19	119	
Reimbursing the State of Kentucky for expenses in suppressing the rebellion.				325,125 42
Refunding to States expenses incurred in raising volunteers.	1875			168,348 53
Do	1876			175,561 91
Illustrations for report of geographical surveys west of 100th meridian.	1877	19	119	
Keeping, transporting, &c., prisoners of war	1871*			
Collecting, drilling, and organizing volunteers	1871*	19	375	
Collecting, drilling, and organizing volunteers, transfer account.	1871*			
Horses and other property lost in the military service		R. S.	3689	
Support of Bureau of Refugees, Freedmen and Abandoned Lands.	1871*	19	365,374	
Support of Bureau of Refugees, Freedmen and Abandoned Lands, transfer account.	1873*			3,238 88
Commission to investigate and report plan for reclamation of the alluvial basin of the Mississippi River.				5,000 00
Support of National Home for Disabled Volunteer Soldiers	1877	19	119	350,000 00
Publication of the official records of the war of the rebellion		19	119	
Construction and operation of a line of telegraph on the frontier settlements of Texas.				1 50
Construction, maintenance, and repair of military telegraph lines.	1876			
Do	1877	19	118	
Telegraph from Prescott to Camp Verde and Camp Apache, Arizona.	1875			
Report of explorations and survey of 40th parallel				25,000 00
Capture of Jefferson Davis				3,261 38
Military prison at Fort Leavenworth, Kans				
Do	1875			72 06
Support of military prison at Fort Leavenworth, Kans	1877	19	119	
Extension of military reservation, Camp Mohave reservation, Arizona.				588 00
Military road from Santa Fé to Fernandez de Taos, N. M.				
Military road from Sioux City, Iowa, to Fort Randall, D. T.		19	225	
Rogue River Indian war		10	307	
Support of Soldiers' Home		R. S.	3689	
Pay of Oregon and Washington volunteers of 1855 and 1856, reappropriated.	1871*			50 79
Pay, transportation, services, and supplies of Oregon and Washington volunteers of 1855 and 1856.	1871*	19	374	8,617 19
Soldiers' monument at Central Branch National Military Home		19	119	
Allowance for reduction of wages under eight-hour law				
Bounty under act of July 28, 1866		R. S.	3689	
Construction of military posts on the Yellowstone and Muscleshell Rivers.		19	95	
Carried forward				8,690,998 51

*And prior years.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$35, 480, 902 31	$1, 975, 184 76	$44, 940, 758 85	$35, 728, 430 77	$1, 007, 110 76	$8, 205, 217 32
28 40	.....	28 40	28 40	.....	.....
6 59	17 50	24 09	24 09	.....	.....
.....	2 48	2 48	.....	2 48	.....
.....	507 75	55, 211 04	295 30	54, 915 74	.....
.....	3, 581 52	37, 724 18	3, 771 00	.....	33, 953 18
140, 000 00	497 11	140, 497 11	99, 549 32	.....	40, 947 79
.....	22, 695 00	22, 695 00	22, 695 00	.....	.....
.....	.....	2, 049 96	.....	2, 049 96	.....
.....	701 29	701 29	.....	.....	701 29
3, 000 00	.....	3, 000 00	3, 000 00	.....	.....
.....	.....	301 23	.....	301 23	.....
.....	6 38	6 38	.....	.....	6 38
3, 000 00	.....	3, 000 00	3, 000 00	.....	.....
42 00	27 00	69 00	.....	69 00	.....
.....	27 93	27 93	.....	27 93	.....
.....	22 12	22 12	.....	22 12	.....
.....	134 37	134 37	.....	134 37	.....
.....	8 00	8 00	.....	.....	8 00
10, 500 00	.....	10, 500 00	10, 500 00	.....	.....
.....	10 75	10 75	.....	10 75	.....
.....	28 65	57 89	57 89	.....	.....
.....	13 97	14 97	11 97	.....	3 00
300, 000 00	25	300, 000 25	300, 000 25	.....	.....
.....	.....	23, 678 25	215 40	23, 462 85	.....
.....	.....	26, 555 44	1, 880 95	.....	24, 674 49
16, 000 00	.....	16, 000 00	10, 096 07	.....	5, 903 93
.....	.....	325, 125 42	4, 504 80	.....	320, 620 62
.....	.....	168, 348 53	149, 484 92	18, 863 61	.....
.....	.....	175, 561 91	68, 237 30	.....	107, 324 61
10, 000 00	.....	10, 000 00	10, 000 00	.....	.....
.....	25 50	25 50	.....	25 50	.....
95 58	32 00	127 58	95 58	32 00	.....
.....	7, 788 06	7, 788 06	7, 788 06	.....	.....
47, 675 56	.....	47, 675 56	47, 675 56	.....	.....
1, 232 35	.....	1, 232 35	1, 232 35	.....	.....
.....	.....	3, 238 88	.....	.....	3, 238 88
.....	.....	5, 000 00	.....	5, 000 00	.....
318, 733 44	2, 110 82	670, 844 26	670, 844 26	.....	.....
40, 000 00	.....	40, 000 00	35, 000 00	.....	5, 000 00
.....	.....	1 50	.....	1 50	.....
.....	16 00	16 00	.....	.....	16 00
45, 000 00	.....	45, 000 00	45, 000 00	.....	.....
.....	6 59	6 59	.....	6 59	.....
.....	.....	25, 000 00	25, 000 00	.....	.....
.....	.....	3, 261 38	.....	.....	3, 261 38
.....	444 41	444 41	.....	.....	444 41
.....	.....	72 06	.....	72 06	.....
61, 688 15	.....	61, 688 15	61, 688 15	.....	.....
.....	.....	588 00	.....	588 00	.....
.....	595 35	595 35	.....	595 35	.....
2, 500 00	.....	2, 500 00	2, 500 00	.....	.....
8 96	.....	8 96	8 96	.....	.....
133, 208 15	191 50	133, 399 65	133, 399 65	.....	.....
.....	.....	50 79	50 79	.....	.....
425 94	.....	9, 043 13	9, 043 13	.....	.....
2, 000 00	.....	2, 000 00	.....	.....	2, 000 00
.....	6, 821 88	6, 821 88	310 73	6, 511 15	.....
113, 826 65	75, 273 35	189, 100 00	189, 100 00	.....	.....
200, 000 00	40, 000 00	240, 000 00	190, 000 00	.....	50, 000 00
36, 929, 874 08	2, 136, 772 29	47, 757, 644 88	37, 834, 520 65	1, 119, 802 95	8, 803, 321 23

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				$8,690,998 51
Construction of a post on the North Fork of the Loupe River, Nebraska.				
Investigation of reported existence of cholera in Mexico				5,000 00
Claims of loyal citizens for supplies furnished during the rebellion.	1872			3,690 00
Do	1873			161 95
Claims of loyal citizens for supplies furnished during the rebellion, act March 3, 1875.				860 00
Claims of loyal citizens for supplies furnished during the rebellion, act August 14, 1876.		19	404, 473, 490	
Claims of loyal citizens for supplies furnished during the rebellion, act July 4, 1864.		19	456, 466	17,371 67
Twenty per cent. additional compensation		14	569	
Commutation of rations to prisoners of war in rebel States		14	364	
Payment to loyal citizens of Loudoun County, Virginia				449 50
Relief of persons suffering from the overflow of the Mississippi River prior to September 1, 1874.				279,965 67
Relief of persons suffering from ravages of grasshoppers		19	374	15,791 34
Relief of certain officers of the Third United States Artillery who suffered by fire at Fort Hamilton, New York Harbor, March 3, 1875.		19	506	
Relief of G. H. Rupp				100 00
Relief of W. Howard				165 00
Relief of Maj. J. W. Nicholls				4,500 00
Relief of J. T. Watson				3,962 00
Relief of T. Simms				6 68
Relief of A. F. McMillen, late captain First United States Heavy Artillery.		19	442	
Relief of Joseph Wilson, of Bourbon County, Kentucky		19	445	
Relief of Randall Brown, of Tennessee		19	468	
Relief of Daniel Wormer, of Albany, N. Y		19	469	
Relief of Mrs. James K. Polk		19	496	
Relief of Harry E. Eastman		19	490	
Relief of Louis Rosenbaum		19	469	
Relief of Lizzie Irons		19	493	
Relief of John S. Dickson		19	466	
Relief of R. J. Henderson		19	505	
Relief of Thomas Day		19	500	
Relief of Charles C. Campbell		19	516	
Relief of A. M. Garoutte		19	543	
Relief of Almont Barnes		19	516	
Relief of Joseph W. Parish		19	548	
Relief of Edwin Ebert		19	506	
Relief of W. H. Woodward		19	517	
Relief of J. B. McCullough		19	517	
Relief of W. S. McComb		19	515	
Relief of Catherine Harris		19	539	
Relief of W. W. Van Antwerp		19	544	
Relief of the Western and Atlantic Railroad of Georgia		19	402, 403	
Relief of Edwin Morgan		19	543	
Relief of John W. Divine		18	418	
Total military establishment				9,023,022 32
NAVAL ESTABLISHMENT.				
Pay of the Navy		19	65,366	58,086 26
Expenses incurred by naval board	1877	19	66	
Prize-money to captors				563,075 32
Bounty for destruction of enemies' vessels				3,690 72
Navy pension-fund				
Pay of Naval Academy	1875	19	70	16 74
Do	1877	19	71	
Buildings and Grounds, Naval Academy	1877			
Contingents, Naval Academy	1876			
Do	1877	19	71	
Heating and lighting Naval Academy	1877			
Contingent, Navy	1875			523 90
Do	1876			514 50
Do	1877	19	71	
Extra pay Marine Corps	1871			
Pay of the Marine Corps		19	71	1,395 36
Carried forward				627,302 80

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$36, 929, 874 08	$2, 136, 772 29	$47, 757, 644 88	$37, 834, 520 65	$1, 119, 802 95	$8, 803, 321 28
.....	4 00	4 00	.....	4 00	.....
.....	.....	5, 000 00	.....	.....	5, 000 00
.....	.....	3, 690 00	.....	.....	3, 690 00
.....	.....	161 95	.....	.....	161 95
.....	.....	860 00	860 00	.....	.....
958, 329 61	.....	958, 329 61	941, 958 32	.....	16, 371 29
157, 590 60	.....	174, 962 27	173, 100 02	.....	1, 862 25
12, 151 66	.....	12, 151 66	12, 151 66	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
.....	.....	449 50	.....	.....	449 50
.....	.....	279, 965 67	.....	279, 965 67	.....
288 40	.....	16, 079 74	288 40	15, 791 34	.....
3, 600 00	.....	3, 600 00	3, 600 00	.....	.....
.....	.....	100 00	.....	.....	100 00
.....	.....	165 00	.....	.....	165 00
.....	.....	4, 500 00	4, 500 00	.....	.....
.....	.....	3, 962 00	.....	3, 962 00	.....
.....	.....	6 68	6 68	.....	.....
171 00	.....	171 00	171 00	.....	.....
15, 300 00	.....	15, 300 00	15, 300 00	.....	.....
1, 500 00	.....	1, 500 00	1, 500 00	.....	.....
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
1, 500 00	.....	1, 500 00	1, 500 00	.....	.....
639 08	.....	639 08	639 08	.....	.....
1, 424 37	.....	1, 424 37	1, 424 37	.....	.....
350 50	.....	350 50	350 50	.....	.....
1, 037 46	.....	1, 037 46	1, 037 46	.....	.....
7, 253 90	.....	7, 253 90	7, 253 90	.....	.....
640 75	.....	640 75	640 75	.....	.....
6, 000 00	.....	6, 000 00	6, 000 00	.....	.....
1, 544 15	.....	1, 544 15	1, 544 15	.....	.....
150 00	.....	150 00	150 00	.....	.....
4, 280 00	.....	4, 280 00	4, 280 00	.....	.....
110 00	.....	110 00	110 00	.....	.....
588 00	.....	588 00	588 00	.....	.....
328 87	.....	328 87	328 87	.....	.....
195 00	.....	195 00	195 00	.....	.....
1, 428 45	.....	1, 428 45	1, 428 45	.....	.....
150 00	.....	150 00	150 00	.....	.....
199, 038 58	.....	199, 038 58	199, 038 58	.....	.....
1, 085 81	.....	1, 085 81	1, 085 81	.....	.....
15 06	.....	15 06	15 06	.....	.....
38, 310, 565 33	2, 136, 776 29	49, 470, 363 94	39, 219, 716 71	1, 419, 525 96	8, 831, 121 27
6, 977, 183 43	690, 545 76	7, 725, 815 45	7, 712, 390 47	.....	13, 424 98
2, 000 00	.....	2, 000 00	2, 000 00	.....	.....
.....	80, 161 21	643, 236 53	43, 114 46	.....	600, 122 07
.....	10, 927 09	14, 617 81	14, 615 30	2 51	.....
.....	420, 000 00	420, 000 00	420, 000 00	.....	.....
.....	.....	16 74	.....	16 74	.....
110, 217 90	4, 000 00	114, 217 90	114, 217 90	.....	.....
24, 000 00	.....	24, 000 00	24, 000 00	.....	.....
.....	1 17	1 17	.....	.....	1 17
45, 000 00	1 55	45, 001 55	45, 000 00	.....	1 55
18, 000 00	.....	18, 000 00	18, 000 00	.....	.....
.....	.....	523 90	523 90	.....	.....
.....	8, 502 20	9, 016 70	8, 624 50	.....	392 20
80, 000 00	1, 807 78	81, 807 78	79, 573 00	.....	2, 234 78
.....	4, 128 15	4, 128 15	.....	4, 128 15	.....
624, 000 00	19, 295 18	644, 690 54	644, 315 23	.....	375 31
7, 880, 401 33	1, 239, 370 09	9, 747, 074 22	9, 126, 374 76	4, 147 40	616, 552 06

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				$627,302 80
Provisions, Marine Corps	1876			480 85
Do	1877	19	71	
Clothing, Marine Corps	1875			34 32
Do	1871			
Do	1874*			
Do	1876			29,706 05
Do	1877	19	71	
Fuel, Marine Corps	1875			57 06
Do	1876			4,747 03
Do	1877	19	71	
Military stores, Marine Corps	1875			373 11
Do	1877	19	71	
Transportation and recruiting, Marine Corps	1875			73 26
Do	1876			19 25
Do	1877			
Repairs of barracks, Marine Corps	1875	19	71	229 88
Do	1877			
Forage for horses, Marine Corps	1875	19	71	822 18
Do	1877			
Quarters for officers, Marine Corps	1877	19	71	
Contingent, Marine Corps	1875			1,734 57
Do	1876			52 77
Do	1877	19	71	
Civil establishment, navy-yard, Kittery	1875			931 86
Civil establishment, navy-yard, Charlestown	1875			616 49
Civil establishment, navy-yard, Brooklyn	1875			75 20
Civil establishment, navy-yard, Washington, D. C	1875			56 87
Navy-yard, Norfolk	1875			519 23
Navy-yard, Pensacola, Fla	1875			123,491 20
Do	1876			25,000 00
Navy-yard, Mare Island, Cal	1875			1 20
Do	1876			264 13
Do	1877	19	113	
Civil establishment. navy-yard, Mare Island	1875			1,204 69
Navy-yard, League Island, Pa	1875			2 82
Do	1876			5 09
Do	1877	18	393 and 394	272 33
Civil establishment, naval station, League Island, Pa	1875			1,926 98
Naval station, New London, Conn	1875			
Do	1876			4,191 00
Naval asylum, Philadelphia, Pa	1877			
Do	1875			87 72
Do	1876			9,722 73
Contingent, yards and docks	1875			367 50
Do	1876			4,253 00
Do	1877	19	68	
Maintenance, yards and docks	1875			385 48
Do	1876			21,797 60
Do	1877	19	68	
Repairs and preservation at navy-yards	1875			690 27
Do	1876			10,414 35
Do	1877	19	113	
Equipment of vessels	1875			536 43
Do	1876			2,721 36
Do	1877	19	68	
Contingent, equipment and recruiting	1874			
Do	1875			422 65
Do	1876			267 15
Do	1877	19	68	
Enlistment bounties to seamen				
Civil establishment at navy-yards and stations	1876			2,888 50
Do	1877	19	66	
Navigation	1875			464 51
Do	1876			4,169 88
Do	1877	19	66 and 67	
Naval Observatory	1875			1 41
Do	1876			21
Do	1877	19	67	
Hydrographic work	1875			35
Do	1876			4,167 41
Do	1877	19	67	
Refracting telescope	1875			1,651 54
Tower for telescope	1875			3 68
Carried forward				889,205 95

* Transferred to War.

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$7,880,401 33	$1,239,370 09	$9,747,074 22	$9,126,374 76	$4,147 40	$616,552 06
		480 85			480 85
90,000 00		90,000 00	90,000 00		
	134 91	169 23		169 23	
	2,015 85	2,015 85		2,015 85	
	35,063 77	64,769 82	64,769 82		
80,000 00	344 35	80,344 35	68,000 00		12,344 35
		57 06		57 06	
		4,747 03	4,000 00		747 03
25,000 00		25,000 00	25,000 00		
		373 11		373 11	
5,000 00	2 43	5,002 43	5,000 00		2 43
		73 26		73 26	
	243 35	262 60	239 64		22 96
5,000 00	7 20	5,007 20	5,007 20		
		229 88		229 88	
5,000 00		5,000 00	5,000 00		
		822 18		822 18	
5,000 00		5,000 00	4,000 00		1,000 00
16,000 00		16,000 00	16,000 00		
		1,734 57	1,706 06	28 51	
	50	53 27	9 50		43 77
20,000 00		20,000 00	20,000 00		
		931 86	900 00	31 86	
		616 49	600 00	16 49	
		75 20	75 00	20	
		56 87	50 00	6 87	
		519 23	500 00	19 23	
	125,000 00	248,491 20	248,491 20		
	200,000 00	225,000 00	117,720 00		107,280 00
		1 20		1 20	
	33	264 46	200 00		64 46
50,000 00	3,359 88	53,359 88	49,911 00		3,448 88
		1,204 69	1,200 00	4 69	
		2 82		2 82	
	115 74	120 83			120 83
640,084 07	8 79	640,365 19	542,319 00		98,046 19
		1,926 98	1,900 00	26 98	
	07	07		07	
	8 00	4,199 00	4,191 00		8 00
	52,983 64	52,983 64	43,504 00		9,479 64
		87 72		87 72	
	26 14	9,748 87	9,718 00		30 87
	6 49	373 99	300 00	73 99	
	3 92	4,256 92	4,203 00		53 92
20,000 00	1 66	20,001 66	18,094 00		1,907 66
	1 99	387 47	80 00	307 47	
	3,578 06	25,375 66	25,364 82		10 84
440,000 00	2,578 75	442,578 75	422,796 85		19,781 90
	1 49	691 76	446 00	245 76	
	1,534 16	11,948 51	11,838 00		110 51
100,000 00	384 53	100,384 53	92,810 00		7,574 53
	40	536 83	500 00	36 83	
	1,775 06	4,496 42	4,116 00		380 42
970,000 00	20 31	970,020 31	739,275 87		230,744 44
	44	44		44	
	4 05	426 70	422 22	4 48	
	872 36	1,139 51	1,094 35		45 16
75,000 00	3,703 07	78,703 07	46,169 00		32,534 07
	578 50	578 50		578 50	
	663 24	3,551 74	3,510 00		41 74
85,000 00		85,000 00	84,983 00		17 00
		464 51		464 51	
	1,614 11	5,783 99	5,538 51		245 48
103,000 00	2,021 67	105,021 67	96,443 73		8,577 94
		1 41		1 41	
	50 81	51 02			51 02
21,300 00	137 90	21,437 90	21,368 00		69 90
		35		35	
	4,979 60	9,147 01	8,974 39		172 62
57,800 00	1,810 77	59,610 77	52,874 00		6,736 77
	119 36	1,770 90	1,747 00	23 90	
	1 00	4 68		4 68	
10,693,585 40	1,685,128 74	13,267,920 09	12,099,334 92	9,856 93	1,153,728 24

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1876.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				$889,205 95
Observation of the transit of Venus				4,790 85
Printing illustration of Polaris expedition				5,137 49
Nautical Almanac	1875			343 32
Do	1876			6,805 10
Do	1877	19	77	
Contingent navigation	1875			60 75
Do	1876			114 12
Do	1877	19	77	
Survey Isthmus of Darien				31 89
Ordnance	1874			
Do	1875			3 35
Do	1876			2,679 40
Do	1877	19	77	
Torpedo Corps	1875			15 48
Do	1876			2,551 65
Do	1877	19	68	
Magazine, Norfolk	1877	19	110	
Contingent, ordnance	1875			06
Do	1876			235 00
Do	1877	19	68	
Ordnance material, proceeds of sales				26,727 87
Construction and repair	1875			7,653 03
Do	1876			44 36
Do	1877	19	68	
Payments on contracts prior to March 4, 1869				
Constructing eight steam-vessels of war	1874			29,186 74
Repairs on double-turreted monitors	1875			80 36
Steam-machinery	1874			
Do	1875			52 21
Do	1876			320 19
Do	1877	19	70	
Provisions	1875			1 43
Do	1876			1,643 20
Do	1877	19	69,388	
Clothing	1875			930 57
Do	1876			39 50
Contingent, provisions and clothing	1875			341 68
Do	1876			4,165 26
Do	1877	19	69	
Surgeons' necessaries	1875			10 97
Do	1876			1,616 00
Do	1877	19	69	
Repairs and improvement of hospitals	1875			165 23
Do	1876			3,331 88
Do	1877	19	69	
Naval hospital fund				290 92
Civil establishment, Medicine and Surgery	1875			129 01
Do	1876			
Do	1877	19	69	
Contingent, Medicine and Surgery	1875			318 19
Do	1876			1,663 80
Do	1877	19	69	
Allowance for reduction of wages under eight-hour law				5,259 82
Indemnity for lost clothing				
Payment to officers and crew of United States steamer Kearsarge for destruction of the Alabama.				150 93
Preservation of Chevalier de Ternay monument at Newport, R. I.				800 00
Erection of the naval monument		19	114	
Statue of Admiral Farragut		19	359	
Relief of the children of Otavay H. Berryman and others				13,561 23
Relief of Mrs. R. A. Kennedy				739 00
Relief of Robert A. Mayo				1,507 59
Relief of the survivors of the Polaris, act March 3, 1875		18	664	
Bounties to sailors and marines	1876			28,948 37
Relief of widows and orphans of officers and crews of United States steamers Albany and Porpoise.		11	29	
Relief of Judson S. Post		19	444	
Relief of Martha J. Coston		19	466	
Relief of Mrs. Susan E. Rhea, widow of Dr. J. B. Gardiner		19	454	
Relief of Peters & Reed, naval contractors, Norfolk	1860	19	504	
Relief of Julius S. Rohrer		19	516	
Relief of William W. Hubbell		19	550	
Relief of Benjamin Fenton and D. W. Fenton		19	538	
Total amounts				1,041,653 75

unexpended June 30, 1876, *&c.*—Continued.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Aggregate available for the fiscal year ending June 30, 1877.	Payments during the fiscal year ending June 30, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$10,693,585 40	$1,685,128 74	$13,267,920 09	$12,099,334 92	$9,856 93	$1,158,728 24
.....	1,265 97	6,056 82	5,816 36	.....	240 46
.....	2,000 00	7,137 49	7,137 49	.....	.....
.....	.....	343 32	300 00	43 32	.....
.....	610 40	7,415 50	7,079 99	.....	335 51
19,500 00	2,072 50	21,572 50	17,134 00	.....	4,438 50
.....	110 84	171 59	.....	171 59	.....
.....	56 77	170 89	44 00	.....	126 89
3,000 00	9 46	3,009 46	1,783 25	.....	1,226 21
.....	1 75	33 64	29 00	4 64	.....
.....	68	68	.....	68	.....
.....	50	3 85	.....	3 85	.....
.....	32,439 00	35,118 40	34,990 00	.....	128 40
188,000 00	8,168 52	196,168 52	178,464 82	.....	17,703 70
.....	47	15 95	3 00	12 95	.....
.....	4 67	2,556 32	2,553 00	.....	3 32
38,500 00	1,246 00	39,746 00	39,468 00	.....	278 00
50,000 00	86	50,000 86	49,990 00	.....	10 86
.....	.....	06	.....	06	.....
.....	4 00	239 00	239 00	.....	.....
1,000 00	.....	1,000 00	265 00	.....	735 00
109,300 26	10 74	136,038 87	74,917 00	.....	61,121 87
.....	.....	7,653 03	5,362 00	2,291 03	.....
.....	347,264 54	347,308 90	340,903 33	.....	6,405 57
1,950,000 00	179,100 55	2,129,100 55	2,128,164 00	.....	936 55
.....	1,907 36	1,907 36	.....	1,907 36	.....
.....	1,621 99	30,808 73	30,808 73	.....	.....
.....	3,736 79	3,817 15	3,817 15	.....	.....
.....	216 00	216 00	.....	216 00	.....
.....	1 15	53 36	.....	53 36	.....
.....	79,539 63	79,859 82	79,480 69	.....	379 13
942,500 00	138,614 59	1,081,114 59	1,081,114 25	.....	34
.....	509 10	510 53	482 12	28 41	.....
.....	53,837 59	55,480 79	55,434 27	.....	46 52
1,055,000 00	238,669 48	1,293,669 48	1,276,848 17	.....	16,821 31
.....	321,068 31	321,998 88	316,329 72	.....	5,669 16
.....	.....	39 50	16 00	.....	23 50
.....	319 44	661 12	591 00	70 12	.....
.....	518 85	4,684 11	4,638 44	.....	45 67
35,000 00	6,686 93	41,686 93	41,254 00	.....	432 93
.....	.....	10 97	10 97	.....	.....
.....	102 27	1,718 27	1,702 44	.....	15 83
30,000 00	45 79	30,045 79	26,111 61	.....	3,934 18
.....	.....	165 23	165 23	.....	.....
.....	18 18	3,350 06	3,338 00	.....	12 06
10,000 00	14 73	10,014 73	7,396 63	.....	2,618 10
.....	117,571 71	117,862 63	117,792 00	.....	70 63
.....	99	130 00	44 00	86 00	.....
.....	17 20	17 20	.....	.....	17 20
25,000 00	7 36	25,007 36	25,005 00	.....	2 36
.....	.....	318 19	318 19	.....	.....
.....	948 18	2,611 98	2,606 00	.....	5 98
15,000 00	9 76	15,009 76	14,934 00	.....	75 76
.....	1,496 12	6,755 94	200 00	6,555 94	.....
.....	7,421 46	7,421 46	2,740 00	4,681 46	.....
.....	.....	150 93	150 93	.....	.....
.....	.....	800 00	.....	.....	800 00
20,000 00	.....	20,000 00	3,087 43	.....	16,912 57
5,000 00	.....	5,000 00	5,000 00	.....	.....
.....	.....	13,561 23	.....	.....	13,561 23
.....	.....	739 00	.....	.....	739 00
.....	.....	1,507 59	.....	.....	1,507 59
60 00	.....	60 00	60 00	.....	.....
.....	300 00	29,248 37	21,012 50	.....	8,235 87
43 20	.....	43 20	43 20	.....	.....
202 59	.....	202 59	202 59	.....	.....
13,000 00	.....	13,000 00	13,000 00	.....	.....
5,000 00	.....	5,000 00	5,000 00	.....	.....
15,170 89	.....	15,170 89	15,170 89	.....	.....
11,014 13	.....	11,014 13	11,014 13	.....	.....
33,333 33	.....	33,333 33	33,333 33	.....	.....
958 32	.....	958 32	958 32	.....	.....
15,269,168 12	3,234,697 92	19,545,519 79	18,195,190 09	25,983 70	1,324,346 00

Statement exhibiting the balance of appropriations

RECAPIT

Specific objects of appropriations.	Balances of appropriations, July 1, 1876.
Civil	$12, 268, 525 87
Customs	4, 230, 449 44
Interior—civil	885, 750 55
Internal revenue	1, 679, 038 23
Public debt	
Department of the Interior	5, 946, 905 88
Military establishment	9, 023, 022 32
Naval establishment	1, 041, 653 75
Total recapitulation	35, 075, 346 04

unexpended June 30, 1876, *&c.*—Continued.

ULATION.

Appropriations for the fiscal year ending June 30, 1877.	Repayments made during the fiscal year 1877.	Payments during the fiscal year ending June 30, 1877.	Net payments, 1877.	Amounts carried to the surplus fund June 30, 1877.	Balances of appropriations, June 30, 1877.
$33, 431, 695 27	$3, 397, 170 08	$35, 182, 996 03	$31, 785, 825 95	$2, 075, 532 74	$11, 838, 862 45
19, 296, 984 76	389, 570 65	19, 411, 269 55	19, 021, 698 90	596, 215 79	3, 909, 519 51
4, 245, 127 81	41, 269 45	3, 681, 852 49	3, 640, 583 04	264, 214 09	1, 226, 081 23
4, 399, 070 75	30, 510 81	4, 508, 935 45	4, 478, 424 64	711, 466 15	888, 218 19
421, 089, 935 63	92, 986 35	421, 182, 921 98	421, 089, 935 63	.....	.....
35, 072, 181 85	1, 647, 084 81	34, 887, 082 97	33, 239, 998 16	1, 642, 137 11	6, 136, 952 46
38, 310, 565 33	2, 136, 776 29	39, 219, 716 71	37, 082, 940 42	1, 419, 525 96	8, 831, 121 27
15, 269, 168 12	3, 234, 697 92	18, 195, 190 09	14, 960, 492 17	25, 983 70	1, 324, 346 00
571, 114, 729 52	10, 970, 066 36	576, 269, 965 27	565, 299, 898 91	6, 735, 075 54	34, 155, 101 11

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 *to* 1842, *inclusive; and on the* 1*st of July of each year from* 1843 *to* 1877, *inclusive.*

January 1, 1791	$75, 463, 476 52	January 1, 1835	$37, 513 05
1792	77, 227, 924 66	1836	336, 957 83
1793	80, 352, 634 04	1837	3, 308, 124 07
1794	78, 427, 404 77	1838	10, 434, 221 14
1795	80, 747, 587 39	1839	3, 573, 343 82
1796	83, 762, 172 07	1840	5, 250, 875 54
1797	82, 064, 479 33	1841	13, 594, 480 73
1798	79, 228, 529 12	1842	20, 601, 226 28
1799	78, 408, 669 77	July 1, 1843	32, 742, 922 00
1800	82, 976, 294 35	1844	23, 461, 652 50
1801	83, 038, 050 80	1845	15, 925, 303 01
1802	86, 712, 632 25	1846	15, 550, 202 97
1803	77, 054, 686 30	1847	38, 826, 534 77
1804	86, 427, 120 88	1848	47, 044, 862 23
1805	82, 312, 150 50	1849	63, 061, 858 69
1806	75, 723, 270 66	1850	63, 452, 773 55
1807	69, 218, 398 64	1851	68, 304, 796 02
1808	65, 196, 317 97	1852	66, 199, 341 71
1809	57, 023, 192 09	1853	59, 803, 117 70
1810	53, 173, 217 52	1854	42, 242, 222 42
1811	48, 005, 587 76	1855	35, 586, 858 56
1812	45, 209, 737 90	1856	31, 972. 537 90
1813	55, 962, 827 57	1857	28, 699, 831 85
1814	81, 487, 846 24	1858	44, 911, 881 03
1815	99, 833, 660 15	1859	58, 496, 837 88
1816	127, 334, 933 74	1860	64, 842, 287 88
1817	123, 491, 965 16	1861	90, 580, 873 72
1818	103, 466, 633 83	1862	524, 176, 412 13
1819	95, 529, 648 28	1863	1, 119, 772, 138 63
1820	91, 015, 566 15	1864	1, 815. 784, 370 57
1821	89, 987, 427 66	1865	2, 680, 647, 869 74
1822	93, 546, 676 98	1866	2, 773, 236, 173 69
1823	90, 875, 877 28	1867	2, 678, 126, 103 87
1824	90, 269, 777 77	1868	2, 611, 687, 851 19
1825	83, 788, 432 71	1869	2, 588, 452, 213 94
1826	81, 054, 059 99	1870	2, 480, 672, 427 81
1827	73, 987, 357 20	1871	2, 353, 211, 332 32
1828	67, 475, 043 87	1872	2, 253, 251, 078 78
1829	58, 421, 413 67	1873	2, 234, 482, 743 20
1830	48, 565, 406 50	1874	2, 251, 690, 218 43
1831	39, 123, 191 68	1875	2, 232, 284, 281 95
1832	24, 322, 235 18	1876	2, 180, 394, 817 15
1833	7, 001, 698 83	1877	2, 205, 301, 142 10
1834	4, 760, 082 08		

tatement of expenditures for marine-hospital service, by districts, for the fiscal year ending June 30, 1877.

Passamaquoddy, Me	$305 25
Portland, Me	5, 671 88
Bath, Me	803 35
Waldoborough, Me	1, 276 75
Bangor, Me	1, 092 15
Machias, Me	672 40
Belfast, Me	427 00
Frenchman's Bay, Me	1, 245 50
Castine, Me	184 50
Wiscasset, Me	330 20
Portsmouth, N. H	507 90
Vermont, Vt	245 75
Edgartown, Mass	2, 932 42
Boston, Mass	18, 529 30
Barnstable, Mass	5, 679 75
Salem, Mass	241 00
New Bedford, Mass	407 00
Newport, R. I	568 35
Providence, R. I	4, 282 00
New London, Conn	65 95
Middletown, Conn	437 00
New Haven, Conn	1, 485 40
Buffalo, N. Y	2, 833 98
Oswego, N. Y	822 55

Albany, N. Y	$6 40
Sag Harbor, N. Y	279 95
New York, N. Y	46,858 71
Champlain, N. Y	15 77
Cape Vincent, N. Y	28 73
Oswegatchie, N. Y	21 00
Dunkirk, N. Y	82 00
Perth Amboy, N. J	41 00
Little Egg Harbor, N. J	2,841 40
Great Egg Harbor, N. J	133 00
Pittsburgh, Pa	3,928 70
Philadelphia, Pa	11,679 20
Erie, Pa	60 25
Wilmington, Del	216 75
Eastern, Md	53 65
Baltimore, Md	9,958 54
Georgetown, D. C	5,629 80
Norfolk, Va	11,856 05
Yorktown, Va	1 50
Alexandria, Va	104 00
Richmond, Va	1,051 00
Tappahannock, Va	242 00
Wheeling, W. Va	488 00
Wilmington, N. C	1,479 00
Pamlico, N. C	659 47
Albemarle, N. C	97 00
Georgetown, S. C	14 00
Charleston, S. C	3,303 00
Beaufort, S. C	1 50
Saint Mary's, Ga	45 00
Savannah, Ga	5,062 40
Brunswick, Ga	61 00
Saint Mark's, Fla	4 50
Key West, Fla	6,861 81
Fernandina, Fla	625 00
Pensacola, Fla	5,908 15
Saint John's, Fla	2,045 75
Apalachicola, Fla	857 96
Mobile, Ala	8,621 56
Pearl River, Miss	100 00
Vicksburg, Miss	4,311 00
New Orleans, La	18,128 20
Saluria, Tex	15 50
Corpus Christi, Tex	14 00
Galveston, Tex	9,641 10
Brazos, Tex	203 00
Nashville, Tenn	1,728 40
Memphis, Tenn	4,807 50
Louisville, Ky	17,381 21
Sandusdy, Ohio	21 50
Cuyahoga, Ohio	4,932 46
Miami, Ohio	2,607 00
Cincinnati, Ohio	8,923 24
Detroit, Mich	8,297 94
Michigan, Mich	130 50
Huron, Mich	15 10
Superior, Mich	528 00
Evansville, Ind	4,397 90
Chicago, Ill	22,993 03
Cairo, Ill	5,665 46
Galena, Ill	16 22
Milwaukee, Wis	4,640 95
La Crosse, Wis	1,211 00
Minnesota, Minn	1,364 55
Duluth, Minn	179 60
Dubuque, Iowa	2,545 86
Saint Louis, Mo	11,528 16
Alaska, Alaska	48 00
Southern Oregon	1,443 75
Oregon, Oreg	35 75
Puget Sound, Wash	9,388 30

San Francisco, Cal	$26,371 35
Adams Express Company	24 75
B. Birch, disbursing clerk	16,754 46
Treasury Department	720 96
	373,388 53
From which deduct the following excess of repayment at Natchez, Miss	4,993 25
	368,395 28

Statement of expenditures of assessing and collecting the internal revenue for the fiscal year ending June 30, 1877, embracing salaries and expenses of collectors and salaries and expenses of supervisors and subordinate officers.

Alabama, first district	$9,495 59
second district	14,417 85
third district	6,375 81
Arkansas, second district	371 63
third district	21,042 14
Arizona	4,099 38
California, first district	46,182 68
third district	121 38
fourth district	24,912 25
fifth district	118 23
Colorado	10,633 34
Connecticut, first district	15,821 99
second district	13,364 96
fourth district	50 85
Dakota	4,775 75
Delaware	11,476 66
District of Columbia	1,998 36
Florida	10,890 82
Georgia, first district	4,653 95
second district	28,215 41
third district	10,768 64
fourth district	8,058 65
Idaho	7,362 35
Illinois, first district	53,958 02
second district	9,560 13
third district	12,855 52
fourth district	19,938 56
fifth district	40,237 55
seventh district	7,015 43
eighth district	26,207 76
tenth district	3,719 25
twelfth district	1,500 00
thirteenth district	15,971 76
Indiana, first district	11,093 69
second district	4,373 54
fourth district	27,413 06
sixth district	11,889 63
seventh district	16,038 00
tenth district	8,783 28
eleventh district	7,095 65
Iowa, first district	1,897 68
second district	7,328 93
third district	10,607 38
fourth district	10,165 04
fifth district	7,211 97
sixth district	2,287 12
Kansas	10,518 76
Kentucky, second district	33,533 63
third district	2,718 20
fourth district	241 20
fifth district	111,210 65
sixth district	39,106 91
seventh district	73,305 98
eighth district	43,438 83
ninth district	13,774 42
Louisiana, first district	19,043 83
second district	5,128 22
third district	8,104 37

Maine, first district	$5,695 21
second district	1,297 36
fourth district	4,994 07
Massachusetts, first district	1,269 42
third district	24,306 16
fourth district	683 10
fifth district	30,079 60
sixth district	399 10
eighth district	2,955 36
tenth district	12,747 47
Maryland, first district	4,897 64
third district	43,501 81
fourth district	16,893 50
fifth district	24 00
Montana	7,569 14
Michigan, first district	16,625 52
second district	1,218 51
third district	9,170 62
fourth district	6,555 10
fifth district	4,377 17
sixth district	8,313 11
Minnesota, first district	7,619 56
second district	8,520 51
Mississippi, first district	12,467 11
second district	12,826 47
third district	7,241 71
Missouri, first district	38,017 22
second district	8,934 37
third district	5,042 74
fourth district	14,689 95
fifth district	10,120 79
sixth district	19,241 25
New Jersey, first district	10,363 35
second district	273 25
third district	10,439 70
fourth district	139 82
fifth district	26,667 50
New York, first district	39,860 51
second district	24,380 59
third district	30,988 65
fourth district	24,161 20
eighth district	137 31
tenth district	19 51
eleventh district	8,682 62
twelfth district	14,938 27
thirteenth district	1,021 66
fourteenth district	13,372 49
fifteenth district	8,098 72
eighteenth district	48 25
twentieth district	1,905 58
twenty-first district	9,000 90
twenty-second district	23 55
twenty-fourth district	14,166 95
twenty-fifth district	29 93
twenty-sixth district	8,962 92
twenty-seventh district	2,177 73
twenty-eighth district	11,396 03
thirtieth district	23,404 08
thirty-second district	30,185 40
Nevada	11,487 70
Nebraska	15,252 74
New Mexico	7,849 32
New Hampshire, first district	10,045 77
third district	123 95
North Carolina, second district	15,200 65
fourth district	22,687 67
fifth district	27,199 07
sixth district	44,941 63
seventh district	12,133 74
Ohio, first district	48,849 59
third district	19,782 70

Ohio, fourth district	$12,795 78
fifth district	20 50
sixth district	12,564 11
seventh district	17,629 92
eighth district	105 61
ninth district	856 93
tenth district	17,857 60
eleventh district	16,687 38
twelfth district	643 85
thirteenth district	2,862 04
fifteenth district	11,687 46
sixteenth district	36 50
eighteenth district	24,288 45
Oregon	7,885 97
Pennsylvania, first district	50,171 89
second district	339 34
fifth district	4,743 51
eighth district	18,970 39
ninth district	25,252 83
eleventh district	1,920 88
twelfth district	15,651 28
fourteenth district	17,867 99
fifteenth district	4,155 06
sixteenth district	28,617 11
seventeenth district	1,706 58
eighteenth district	2,227 56
nineteenth district	6,513 86
twentieth district	9,965 91
twenty-first district	5,101 28
twenty-second district	37,320 89
twenty-third district	15,385 47
Rhode Island	9,249 22
South Carolina, first district	512 26
second district	2,372 74
third district	20,902 76
Tennessee, first district	2,840 58
second district	15,258 23
third district	3,565 88
fourth district	13,056 50
fifth district	57,990 96
sixth district	39 73
eighth district	10,840 10
Texas, first district	17,630 95
second district	16 08
third district	17,373 88
fourth district	23,688 50
Utah Territory	6,530 82
Vermont, second district	5,957 31
Virginia, first district	1,146 65
second district	18,567 31
third district	17,829 80
fourth district	16,752 63
fifth district	30,311 28
sixth district	37,908 34
seventh district	3,213 68
eighth district	4,864 86
West Virginia, first district	11,463 93
second district	8,137 94
third district	2,315 48
Washington Territory	6,815 45
Wisconsin, first district	28,303 49
second district	8,198 41
third district	12,690 37
sixth district	7,397 99
Wyoming Territory	4,716 22
Amount disbursed by T. J. Hobbs for salaries of supervisors, &c	782,160 73
Amount paid for transportation and expressage	40,648 43
Amount paid for telegraphing	1,687 02
Miscellaneous	101,075 14
Total	3,556,943 85

CUSTOMS.

Statement of expenses for collecting the revenue from customs, by districts, for the fiscal year ending June 30, 1877.

York, Me	$1,778 00
Saco, Me	18 14
Bangor, Me	7,660 00
Frenchman's Bay, Me	5,579 12
Machias, Me	3,749 00
Belfast, Me	8,951 69
Waldoborough, Me	9,103 00
Wiscasset, Me	4,635 26
Passamaquoddy, Me	20,615 00
Bath, Me	5,980 00
Kennebunk, Me	1,002 77
Castine, Me	5,728 85
Aroostook, Me	8,057 50
Portland, Me	85,350 51
Portsmouth, N. H	4,800 00
Vermont, Vt	66,382 38
New Bedford, Mass	7,551 00
Gloucester, Mass	14,850 00
Fall River, Mass	4,752 00
Marblehead, Mass	1,446 93
Nantucket, Mass	1,722 92
Plymouth, Mass	2,902 00
Edgartown, Mass	6,116 00
Salem, Mass	8,421 88
Newburyport, Mass	5,316 00
Boston, Mass	627,423 35
Barnstable, Mass	10,537 00
Bristol, R. I	1,215 89
Newport, R. I	4,714 54
Providence, R. I	24,136 09
Fairfield, Conn	3,233 85
Stonington, Conn	1,901 00
New London, Conn	4,104 90
Middletown, Conn	3,374 60
New Haven, Conn	21,403 00
New York, N. Y	2,606,226 61
Genesee, N. Y	22,564 00
Cape Vincent, N. Y	14,315 30
Buffalo, N. Y	45,448 59
Niagara, N. Y	40,008 42
Sag Harbor, N. Y	1,076 00
Dunkirk, N. Y	2,052 00
Champlain, N. Y	24,926 87
Oswegatchie, N. Y	17,626 54
Oswego, N. Y	28,253 47
Albany, N. Y	8,771 74
Burlington, N. J	201 59
Great Egg Harbor, N. J	2,661 00
Little Egg Harbor, N. J	3,337 00
Newark, N. J	3,525 94
Perth Amboy, N. J	5,619 44
Bridetown, N. J	469 00
Philadelphia Pa	393,556 37
Erie, Pa	6,576 00
Pittsburgh, Pa	14,132 00
Wilmington, Del	8,444 69
Baltimore, Md	332,717 96
Eastern, Md	3,943 12
Annapolis, Md	2,821 00
Georgetown, D. C	4,420 10
Petersburg, Va	3,568 00
Tappahannock, Va	1,147 05
Richmond, Va	5,639 88
Yorktown, Va	851 00
Norfolk, Va	21,526 28
Alexandria, Va	2,235 15
Cherrystone, Va	3,413 00
Wheeling, W. Va	784 00

Wilmington, N. C		$15,392 52
Beaufort, N. C		2,478 15
Pamlico, N. C		5,042 00
Albemarle, N. C		3,217 58
Beaufort, S. C		4,115 00
Georgetown, S. C		2,077 57
Charleston, S. C		32,289 81
Savannah, Ga		33,546 38
Augusta, Ga		151 04
Brunswick, Ga		10,525 00
Saint Mary's Ga		5,524 70
Saint Mark's, Fla		2,905 15
Saint Augustine, Fla		4,674 75
Fernandina, Fla		4,064 28
Apalachicola, Fla		1,032 77
Pensacola, Fla		12,238 43
Saint John's, Fla		3,913 82
Key West, Fla		21,342 00
Mobile, Ala		26,524 10
Natchez, Miss		585 18
Vicksburg, Miss		695 00
Pearl River, Miss		3,836 97
New Orleans, La		271,942 70
Teche, La		5,872 92
Paso del Norte, Tex		9,994 00
Brazos, Tex		55,604 84
Corpus Christi, Tex		21,430 00
Saluria, Tex		12,070 00
Galveston, Tex.		48,475 00
Memphis, Tenn		10,038 00
Nashville, Tenn		479 08
Louisville, Ky		11,256 00
Miami, Ohio		14,023 29
Cincinnati, Ohio		23,388 00
Cuyahoga, Ohio		17,455 58
Michigan, Mich		3,838 00
Detroit, Mich		50,619 50
Superior, Mich		15,210 74
Huron, Mich		37,364 56
Evansville, Ind		2,475 00
New Albany, Ind		556 45
Cairo, Ill		1,753 00
Chicago, Ill		123,818 96
Galena, Ill		1,063 00
Milwaukee, Wis		7,707 62
Minnesota, Minn		13,816 28
Duluth, Minn		4,974 29
Dubuque, Iowa		454 00
Burlington, Iowa		599 00
Saint Joseph, Mo		93 85
Saint Louis, Mo		82,080 42
Kansas City, Mo		50 97
La Crosse, Wis		1,633 00
Omaha, Neb		503 00
Montana and Idaho		2,816 00
Sitka, Alaska		8,714 34
Oregon, Oreg		13,383 92
Willamette, Oreg		21,730 84
Southern, Oreg		1,338 00
Puget Sound, Wash. T		19,256 96
San Diego, Cal		9,787 44
San Francisco, Cal		387,537 63
		6,138,751 66
Miscellaneous:		
Fees from customs-cases	$22,556 04	
Transportation	633 36	
Special agents' salaries, &c	180,463 02	
Miscellaneous	158,633 49	
		362,285 91
		6,501,037 57

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, 1877, with the occupation and compensation.

District, number of persons, and occupation.	Aggregate compensation.
AROOSTOOK, ME.	
1 collector	$1,500 00
1 special deputy and inspector	1,460 00
2 deputy collectors and inspectors	2,190 00
1 deputy collector and inspector	729 00
PASSAMAQUODDY, ME.	
1 collector	3,000 00
1 surveyor	1,407 35
1 deputy collector	1,452 00
1 deputy collector	1,600 00
1 additional inspector	244 00
1 additional inspector	1,095 00
6 inspectors	6,570 00
4 inspectors	3,668 00
3 inspectors	2,190 00
1 watchman	917 00
2 watchmen	1,460 00
1 janitor	360 00
MACHIAS, ME.	
1 collector	1,815 94
1 deputy collector	1,095 00
2 deputy collectors and inspectors	1,638 00
FRENCHMAN'S BAY, ME.	
1 collector	1,316 00
1 deputy collector	1,200 00
1 deputy collector	12 00
1 deputy collector and inspector	1,095 00
2 deputy collectors and inspectors	1,200 00
1 storekeeper	360 00
2 storekeepers	4 00
BANGOR, ME.	
1 collector	1,648 00
1 special deputy collector	1,450 00
3 inspectors	3,285 00
1 temporary inspector	642 00
1 weigher and gauger	608 00
1 watchman	730 00
1 janitor	555 00
CASTINE, ME.	
1 collector	1,092 42
1 special deputy and inspector	1,095 00
1 deputy collector and inspector	1,095 00
3 deputy collectors	2,463 75
1 janitor	360 00
BELFAST, ME.	
1 collector	1,615 50
3 deputy collectors	3,285 00
1 deputy collector	500 00
1 deputy collector	400 00
1 deputy collector	100 00
1 inspector	100 00
1 storekeeper	100 00
1 storekeeper	50 00
1 storekeeper	30 56
WALDOBOROUGH, ME.	
1 collector	1,821 30
1 special deputy collector	1,460 00
1 deputy collector, inspector, &c	1,323 00
1 deputy collector, inspector, &c	1,095 00
1 deputy collector, inspector, &c	912 00
1 deputy collector, inspector, &c	774 00
1 deputy collector, inspector, &c	730 00
WALDOBOROUGH, ME.—Continued.	
1 deputy collector, inspector, &c	$274 00
1 janitor	240 00
WISCASSET, ME.	
1 collector	1,032 29
3 deputy collectors and inspectors	3,285 00
BATH, ME.	
1 collector	2,598 20
1 deputy collector and inspector	1,277 50
2 inspectors	2,190 00
1 inspector	600 00
1 inspector	249 00
1 inspector	222 00
PORTLAND AND FALMOUTH, ME.	
1 collector	6,000 00
2 deputy collectors	6,000 00
4 clerks	4,800 00
1 clerk	796 30
2 clerks	2,200 00
3 clerks	2,850 00
1 surveyor	3,954 82
1 deputy surveyor	2,500 00
1 superintendent warehouse and clerk	1,500 00
5 store keepers	6,325 50
1 appraiser	3,000 00
1 assistant appraiser	2,500 00
1 examiner	1,400 00
1 weigher and gauger	2,000 00
2 occasional weighers and gaugers	3,430 00
22 inspectors	24,090 00
2 temporary inspectors	1,378 00
2 night-watchmen	1,460 00
1 marker	600,00
2 boatmen	969 00
1 laborer	720 00
1 messenger	625 00
SACO, ME.	
1 collector	301 50
1 deputy collector	450 00
1 deputy collector	225 00
1 inspector	49 50
KENNEBUNK, ME.	
1 collector	199 45
1 deputy collector	600 00
2 inspectors	156 00
YORK, ME.	
1 collector	258 00
1 inspector	49 50
PORTSMOUTH, N. H.	
1 collector	973 59
1 deputy collector and inspector	1,095 00
3 inspectors	3,285 00
VERMONT, VT.	
1 collector	2,500 00
1 deputy collector, inspector, and clerk	2,500 00
3 deputy collectors, inspectors, and clerks	5,400 00
1 deputy collector, inspector, and clerk	1,600 00
2 deputy collectors, inspectors, and clerks	2,800 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
VERMONT, VT.—Continued.	
4 deputy collectors, inspectors, and clerks	$4,800 00
2 deputy collectors, inspectors, and clerks	2,000 00
14 deputy collectors and inspectors	13,203 00
1 deputy collector	900 00
3 deputy collectors	1,800 00
2 customs' clerks	1,991 68
22 inspectors	21,501 00
5 tally clerks	582 00
1 inspector	1,460 00
1 inspector	1,368 75
2 inspectors	2,151 00
1 night-watchman	730 00
1 night-watchman	426 00
2 boatmen	872 00
NEWBURYPORT, MASS.	
1 collector	3,409 00
1 deputy collector and inspector	1,095 00
1 inspector, weigher, gauger, &c	1,095 00
1 weigher, gauger, and measurer	600 00
1 storekeeper	93 00
1 storekeeper	84 00
1 janitor	600 00
GLOUCESTER, MASS.	
1 collector	4,136 00
1 deputy collector	1,500 00
1 clerk	1,300 00
1 clerk	300 00
3 inspectors	3,285 00
1 inspector	300 00
1 inspector and storekeeper	1,096 00
1 inspector and storekeeper	1,044 00
1 inspector and storekeeper	562 00
1 inspector and storekeeper	812 00
1 storekeeper	294 00
1 boatman	750 00
1 janitor	500 00
SALEM AND BEVERLY, MASS.	
1 collector	704 77
1 deputy collector	1,600 00
1 inspector and clerk	1,095 00
1 weigher, gauger, and inspector	1,095 00
1 inspector	1,095 00
2 inspectors	1,920 00
1 boatman	730 00
1 janitor	600 00
MARBLEHEAD, MASS.	
1 collector	326 00
1 deputy collector, inspector, &c	1,066 00
BOSTON AND CHARLESTOWN, MASS.	
1 collector	8,000 00
4 deputy collectors	12,000 00
1 deputy collector and clerk	2,500 00
1 deputy collector and inspector	1,277 50
1 auditor and clerk	2,500 00
1 cashier	3,000 00
1 assistant cashier	2,000 00
1 storekeeper	2,000 00
1 secretary	2,500 00
5 clerks	10,000 00
6 clerks	10,800 00
19 clerks	30,400 00
25 clerks	35,000 00
15 clerks	18,000 00
26 clerks	26,000 00
1 messenger and clerk	1,000 00
BOSTON AND CHARLESTOWN, MASS.—Continued.	
1 messenger and clerk	$900 00
8 messengers	7,200 00
8 messengers	5,760 00
1 inspector	1,460 00
76 inspectors	97,090 00
1 inspector of marble	300 00
3 inspectors, occasional	3,285 00
1 inspectress	200 00
1 captain night-watch	1,460 00
2 lieutenants night-watch	2,400 00
41 watchmen	41,000 00
7 weighers and gaugers	14,000 00
15 assistant weighers and gaugers	19,162 50
10 assistant weighers and gaugers	10,950 00
1 superintendent warehouse	2,000 00
12 storekeepers	17,520 00
5 assistant storekeepers	4,500 00
1 assistant storekeeper	800 00
1 storekeeper and clerk	1,800 00
1 engineer	1,100 00
1 assistant engineer	840 00
125 laborers	33,303 97
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
1 clerk	2,000 00
5 clerks	9,000 00
5 clerks	8,000 00
2 clerks	2,400 00
1 clerk	1,000 00
1 messenger	800 00
1 surveyor	5,000 00
2 deputy surveyors	5,000 00
1 clerk	1,400 00
3 clerks	3,600 00
1 messenger	850 00
1 messenger	775 00
1 messenger and telegrapher	775 00
1 general appraiser	3,000 00
2 appraisers	6,000 00
2 assistant appraisers	5,000 00
1 clerk to general appraiser	1,400 00
1 special examiner of drugs	1,000 00
2 examiners	4,000 00
5 examiners	9,000 00
2 examiners	3,200 00
1 examiner	1,500 00
1 examiner	1,400 00
1 clerk	1,800 00
1 clerk	1,600 00
1 clerk	1,400 00
1 clerk	1,200 00
1 clerk and messenger	1,4 0 00
4 samplers	4,800 00
3 markers	2,400 00
6 openers and packers	5,164 50
2 foremen of laborers; 48 laborers	32,930 00
1 porter and messenger	950 00
PLYMOUTH, MASS.	
1 collector	711 33
1 deputy collector	800 00
1 deputy collector and inspector	399 00
1 deputy collector and inspector	300 00
BARNSTABLE, MASS.	
1 collector	2,948 00
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	900 00
1 deputy collector and inspector	800 00
2 deputy collectors and inspectors	1,500 00
1 deputy collector and inspector	498 00
1 deputy collector and inspector	399 00
1 aid to the revenue	300 00
1 janitor	350 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
BARNSTABLE, MASS.—Continued.	
1 boatman	$150 00
1 boatman	40 00
FALL RIVER, MASS.	
1 collector	1,068 63
1 deputy collector	1,277 50
2 inspectors, &c	2,090 00
1 boatman	300 00
1 temporary night-inspector	93 00
NEW BEDFORD, MASS.	
1 collector	1,749 08
1 deputy collector and inspector	1,500 00
1 clerk	900 00
1 inspector	1,095 00
1 inspector, weigher, &c	1,095 00
1 inspector	300 00
1 inspector	120 00
1 inspector	80 00
1 janitor	716 80
1 deputy collector and inspector (6 mo)	400 00
1 deputy collector and inspector (6 mo)	60 00
1 inspector (6 mo)	40 00
EDGARTOWN, MASS.	
1 collector	895 34
1 deputy collector, inspector, &c	1,095 00
1 deputy collector, inspectors, &c	800 00
1 inspector	600 00
1 inspector	498 00
1 inspector	465 00
1 night-watchman	600 00
1 boatman	300 00
NANTUCKET, MASS.	
1 collector	102 97
1 deputy collector	800 00
1 deputy collector	450 00
PROVIDENCE, R. I.	
1 collector	3,990 84
1 deputy collector, inspector, &c	1,983 10
1 deputy collector and cashier	1,471 90
4 inspectors, weighers, gaugers, &c	4,380 00
2 inspectors	2,190 00
2 inspectors	2,154 00
1 inspector	498 00
1 boatman	412 90
1 boatman	450 00
1 messenger and storekeeper	900 00
1 storekeeper	730 00
1 appraiser	3,000 00
1 messenger	775 00
1 janitor	816 86
BRISTOL AND WARREN, R. I.	
1 collector	40 30
1 deputy collector, inspector, &c	640 00
1 deputy collector, inspector, &c	249 00
1 boatman	216 00
NEWPORT, R. I.	
1 collector	701 65
1 deputy collector	1,000 00
1 inspector	1,095 00
4 inspectors	1,284 00
1 boatman	300 00
STONINGTON, CONN.	
1 collector	589 59
1 deputy collector and inspector	399 00
STONINGTON, CONN.—Continued.	
1 deputy collector and inspector	$300 00
1 deputy collector	300 00
1 boatman	144 00
NEW LONDON, CONN.	
1 collector	2,572 81
1 clerk	1,600 00
1 inspector	498 00
2 inspectors	2,190 00
1 boatman and messenger	480 00
1 janitor	500 00
MIDDLETOWN, CONN.	
1 collector	1,169 81
1 deputy collector	1,200 00
1 deputy collector	650 00
1 clerk	430 43
1 storekeeper	100 00
1 janitor	508 40
NEW HAVEN, CONN.	
1 collector	3,000 00
1 deputy collector	1,600 00
1 inspector and clerk	1,200 00
1 inspector and clerk	1,095 00
1 additional clerk	600 00
2 weighers and gaugers	2,190 00
4 inspectors	4,380 00
1 watchman	1,095 00
1 watchman	400 00
1 messenger and porter	500 00
1 janitor	550 00
1 fireman	607 50
1 inspector	72 00
1 inspector	48 00
FAIRFIELD, CONN.	
1 collector	1,185 66
1 deputy collector, inspector, &c	1,200 00
1 temporary night-inspector	47 50
1 inspector	240 00
1 inspector	192 00
SAG HARBOR, N. Y.	
1 collector	472 39
1 deputy collector	300 00
1 deputy collector	180 00
1 surveyor	342 34
NEW YORK, N. Y.	
1 collector	12,000 00
1 assistant collector	2,078 80
1 chief clerk	4,000 00
11 deputy collectors	32,505 52
1 assistant deputy collector	1,846 19
1 deputy collector	2,000 00
4 clerks and acting deputy collectors	9,368 32
1 deputy collector and inspector	1,959 20
1 auditor	7,000 00
1 assistant auditor	3,500 00
1 chief disbursing-clerk	3,500 00
1 cashier	5,000 00
1 assistant cashier	3,500 00
1 storekeeper	4,923 06
3 clerks	9,000 00
10 clerks	25,000 00
1 clerk	2,400 00
26 clerks	57,200 00
29 clerks	58,000 00
1 clerk and cigar-inspector	2,000 00
32 clerks	57,600 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
NEW YORK, N. Y.—Continued.	
50 clerks	$80,000 00
1 clerk	1,500 00
83 clerks	116,200 00
80 clerks	96,000 00
26 clerks	26,000 00
9 clerks	8,100 00
1 clerk	850 00
4 clerks	840 00
34 messengers	27,200 00
1 messenger	400 00
1 messenger	600 00
3 messengers	1,408 50
1 opener and packer	1,000 00
1 clerk	1,200 00
1 assistant superintend't custom-house	1,600 00
1 scrubber	540 00
1 scrubber	360 00
1 carpenter	1,150 00
1 carpenter	1,000 00
4 ushers	4,800 00
1 engineer	1,500 00
1 engineer	1,000 00
5 firemen	3,600 00
8 watchmen	8,000 00
20 watchmen	21,900 00
4 Sunday-watchmen	520 00
2 porters	1,800 00
14 porters	10,080 00
275 inspectors	401,500 00
4 inspectors, coast	583 80
9 inspectresses	9,855 00
102 night-watchmen	111,690 00
13 weighers	32,500 00
13 weighers' clerks	15,600 00
13 weighers' foremen	15,600 00
6 gaugers	12,000 00
1 measurer of marble	2,000 00
6 measurers of vessels	8,760 00
1 general appraiser	3,000 00
1 appraiser	4,000 00
10 assistant appraisers	30,000 00
2 clerks	5,000 00
1 superintendent of samples	2,500 00
18 examiners	45,000 00
8 examiners	17,600 00
15 examiners	30,000 00
7 examiners	12,600 00
1 chief clerk	2,500 00
1 chief clerk	2,200 00
1 chief clerk	1,800 00
1 clerk	1,800 00
1 examiner of marble	1,500 00
7 examiners	9,800 00
11 clerks	17,600 00
18 clerk	21,600 00
2 clerks	2,400 00
23 samplers	27,600 00
5 samplers	5,000 00
3 foremen of openers and packers	4,006 25
80 openers and packers	87,600 00
11 messengers	9,900 00
2 messengers	2,000 00
1 warehouse superintendent	3,000 00
66 storekeepers	96,360 00
1 storekeeper, Castle Garden	1,460 00
2 assistant storekeepers	2,000 00
1 naval officer	8,000 00
1 comptroller	4,587 90
2 deputy naval officers	5,000 00
1 auditor	2,500 00
1 chief clerk	2,500 00
8 clerks	17,600 00
11 clerks	22,000 00
16 clerks	28,800 00
20 clerks	32,000 00
9 clerks	7,600 00
4 clerks	4,800 00
4 clerks	$4,000 00
2 clerks	1,600 00
1 surveyor	8,000 00
1 auditor	4,835 16
4 deputy surveyors	10,000 00
6 clerks	9,600 00
9 clerks	12,600 00
3 messengers	2,700 00
1 messenger	720 00
ALBANY, N. Y.	
1 surveyor	4,903 42
1 deputy surveyor and inspector	1,460 00
4 inspectors	4,380 00
1 inspector	90 00
CHAMPLAIN, N. Y.	
1 collector	2,500 00
1 deputy collector and inspector	1,600 00
1 deputy collector and clerk	1,400 00
1 deputy collector and clerk	1,200 00
1 deputy collector and clerk	1,000 00
1 deputy collector and inspector	673 62
1 deputy collector and inspector	334 20
4 deputy collectors and inspectors	3,614 46
8 deputy collectors and inspectors	6,764 43
1 deputy collector and inspector	750 00
7 deputy collectors and inspectors	3,830 02
4 special inspectors	856·00
OSWEGATCHIE, N. Y.	
1 collector	2,500 00
1 special deputy collector	1,600 00
3 deputy collectors	3,600 00
2 deputy collectors	2,190 00
6 deputy collectors	4,788 00
2 inspectors	1,824 00
2 inspectors	1,800 00
1 inspector	729 00
1 inspectress	360 00
CAPE VINCENT, N. Y.	
1 collector	2,500 00
1 special deputy collector	1,500 00
1 deputy collector	1,200 00
2 deputy collectors	1,800 00
1 deputy collector	300 00
6 deputy collectors	1,500 00
7 deputy collectors	1,575 00
6 inspectors	2,943 00
3 inspectors	1,200 00
OSWEGO, N. Y.	
1 collector	4,500 00
1 deputy collector	870 00
1 deputy collector	1,475 00
2 deputy collectors	1,900 00
1 deputy collector	400 00
1 deputy collector	850 00
1 deputy collector	500 00
1 deputy collector	499 88
1 deputy collector	497 45
1 deputy collector	374 20
1 clerk	456 56
1 clerk	315 00
1 inspector	1,095 00
1 inspector	915 00
1 inspector	730 00
2 inspectors	1,440 00
1 inspector	711 00
1 inspector	699 00
4 inspectors	2,625 00
1 inspector	642 00
4 inspectors	2,016 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
GENESEE, N. Y.	
1 collector	$2,500 00
1 deputy collector	1,600 00
1 deputy collector	1,400 00
2 deputy collectors	2,000 00
1 deputy collector and inspector	1,095 00
5 deputy collectors and inspector	3,015 00
3 inspectors	3,286 00
6 inspectors	4,209 00
2 temporary inspectors	360 00
NIAGARA, N. Y.	
1 collector	2,500 00
1 special deputy collector	2,500 00
2 deputy collectors and clerks	3,600 00
1 deputy collector	1,300 00
1 clerk	1,200 00
14 deputy collectors and inspectors	15,330 00
1 deputy collector and inspector	1,038 00
1 deputy collector and inspector	1,026 00
1 deputy collector and inspector	1,023 00
4 deputy collectors and inspectors	2,928 00
1 deputy collector and inspector	672 00
1 deputy collector and inspector	642 00
1 deputy collector and inspector	459 00
1 deputy collector and inspector	455 00
1 inspector	1,095 90
1 inspector	1,026 00
1 inspector	1,023 00
1 inspector	225 00
1 inspectress	720 00
BUFFALO CREEK, N. Y.	
1 collector	2,500 00
1 deputy collector	2,200 00
3 deputy collectors	3,285 00
2 deputy collectors	2,920 00
1 appraiser	3,000 00
1 warehouse clerk	1,400 00
1 entry clerk	1,350 00
2 clerks	2,400 00
1 clerk	450 00
1 cashier	1,200 00
1 clerk	801 10
1 clerk	459 00
1 cashier	450 00
1 bookkeeper	337 50
1 watchman	210 00
21 inspectors	22,995 00
1 inspector	912 75
1 inspector	120 00
DUNKIRK, N. Y.	
1 collector	1,104 53
1 special deputy collector and clerk	428 85
1 deputy collector and inspector	250 00
NEWARK, N. J.	
1 collector	952 02
1 deputy collector and inspector	1,200 00
1 inspector	1,095 00
1 inspector	76 00
PERTH AMBOY, N. J.	
1 collector	1,132 30
1 deputy collector	1,200 00
1 inspector	1,095 00
2 inspectors	1,200 00
1 inspector	300 00
1 inspector, temporary	318 00
LITTLE EGG HARBOR, N. J.	
1 collector	582 46
1 deputy collector and inspector	600 00
1 inspector	600 00
GREAT EGG HARBOR, N. J.	
1 collector	$513 92
1 deputy collector	730 00
1 inspector and boatman	480 00
BRIDGETOWN, N. J.	
1 collector	598 50
1 deputy collector	74 00
1 deputy collector	69 00
BURLINGTON, N. J.	
1 collector	213 40
PHILADELPHIA, PA.	
1 collector	8,000 00
2 deputy collectors	6,000 00
1 clerk and deputy collector	1,000 00
1 clerk and deputy collector	831 50
2 clerks and deputy collectors	1,800 00
1 assistant collector	1,500 00
1 cashier	2,500 00
1 assistant cashier	2,000 00
1 clerk	168 50
2 clerks	3,600 00
1 clerk	900 00
2 clerks	303 20
11 clerks	17,600 00
2 clerks	2,930 40
1 clerk	665 20
1 clerk	623 60
10 clerks	14,000 00
2 clerks	1,635 80
1 clerk	664 96
1 clerk	579 40
3 clerks	3,600 00
1 clerk	1,106 60
3 messengers	2,160 00
1 messenger	360 00
1 messenger	25 30
1 messenger	366 30
2 watchmen	1,440 00
1 fireman	180 00
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
1 clerk	950 00
1 clerk	900 00
1 clerk	875 00
1 clerk	800 00
1 clerk	775 00
1 clerk	700 00
2 clerks	1,350 00
4 clerks	2,400 00
1 messenger	720 00
1 surveyor	5,000 00
2 deputy surveyors	5,000 00
1 clerk	800 00
1 clerk	1,400 00
1 clerk	1,200 00
1 messenger	720 00
1 general appraiser	3,000 00
1 clerk	1,300 00
1 clerk	550 00
1 appraiser	3,000 00
2 assistant appraisers	5,000 00
4 examiners	3,600 00
1 examiner	538 04
5 examiners	4,250 00
1 examiner	269 60
1 examiner of drugs	1,000 00
1 clerk	800 00
1 clerk	750 00
3 clerks	2,100 00
3 clerks	1,950 00
1 clerk	1,200 00
6 packers	2,700 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
PHILADELPHIA—Continued.	
9 packers	$4,500 00
1 packer	32 50
1 packer	312 50
1 messenger	360 00
1 messenger	350 00
4 watchmen	2,880 00
1 watchman	360 00
1 watchman	307 17
1 watchman	17 61
1 watchman	350 00
1 foreman	134 80
1 foreman	331 60
1 foreman	450 00
6 laborers	2,160 00
3 laborers	1,050 00
1 laborer	36 95
1 marker	720 00
1 weigher	2,000 00
7 assistant weighers	7,700 00
1 assistant weigher	550 00
1 clerk	1,200 00
2 foremen	1,825 00
1 foreman	460 00
1 messenger	720 00
1 porter	360 00
1 porter	350 00
2 gaugers	4,000 00
1 gauger	1,000 00
1 measurer	1,277 50
4 laborers	1,440 00
3 laborers	1,050 00
1 special inspector	948 00
1 special inspector	484 00
1 special inspector	428 00
53 inspectors	59,897 50
2 inspectors	2,190 00
32 night-watchmen	25,922 50
1 inspectress	792 00
1 inspector	600 00
2 boatmen	1,440 00
2 boatmen	720 00
18 laborers	11,205 65
1 engineer	1,000 00
1 fireman	800 00
1 fireman	540 00
ERIE, PA.	
1 collector	2,500 00
1 deputy collector and inspector	1,400 00
1 inspector	699 00
3 inspectors	1,332 00
1 inspector	244 00
1 inspector	153 00
PITTSBURGH, PA.	
1 surveyor	5,000 00
1 appraiser	3,000 00
1 special deputy surveyor	1,539 35
1 deputy surveyor and clerk	875 56
1 clerk	656 67
3 inspectors	2,304 00
1 messenger	600 00
DELAWARE, DEL.	
1 collector	1,162 36
1 deputy collector and clerk	1,600 00
1 deputy collector and inspector	996 00
1 deputy collector and inspector	993 00
1 deputy collector and inspector	591 00
1 deputy collector and inspector	492 00
1 inspector	1,008 00
1 janitor	500 00
5 boatmen	1,500 00
BALTIMORE, MD.	
1 collector	6,999 97

District, number of persons, and occupation.	Aggregate compensation.
BALTIMORE, MD.—Continued.	
2 deputy collectors	$6,000 04
1 deputy collector	1,183 50
1 auditor	2,500 00
1 cashier	2,500 00
1 assistant cashier	1,700 00
1 entry clerk	1,800 00
1 liquidating clerk	1,800 80
10 clerks	15,871 40
8 clerks	12,275 94
7 clerks	9,240 00
8 clerks	8,218 33
7 messengers	4,133 69
1 messenger and copyist	435 50
56 day inspectors	68,320 00
41 night-watchmen	41,775 00
1 captain of the watchmen	1,277 50
1 lieutenant of the watchmen	1,095 00
1 female examiner	600 00
2 debenture markers	1,680 00
1 messenger	720 00
Night service of inspectors	1,225 00
Special inspectors	385 00
1 special inspector	316 00
4 watchmen	3,650 00
1 weigher	2,000 00
1 clerk	1,200 00
1 clerk	550 00
1 temporary clerk	200 16
12 assistant weighers	13,864 63
3 gaugers and inspectors	3,090 50
Special weighers	1,243 04
13 markers	3,920 00
Laborers on scales	12,502 85
1 storekeeper	2,000 00
1 assistant storekeeper	1,300 00
1 clerk	457 30
5 porters	3,620 92
3 laborers	1,744 61
1 messenger	720 00
1 engineer	1,200 00
1 fireman	1,095 00
1 superintendent warehouses	2,000 00
12 storekeepers	15,288 00
Night service of storekeepers	288 00
1 general appraiser	3,000 00
2 local appraisers	6,000 00
1 clerk	582 88
2 examiners	3,255 20
6 examiners	7,247 20
3 clerks	4,500 00
4 samplers	3,650 00
1 foreman	1,000 00
4 openers and packers	3,120 00
4 laborers and samplers	3,180 00
3 laborers	2,367 46
1 messenger	300 00
1 naval officer	5,000 00
1 deputy naval officer	2,500 00
1 clerk	1,600 00
4 clerks	6,000 00
1 clerk	540 47
3 clerks	3,900 00
1 clerk	1,000 00
1 messenger	720 00
1 surveyor	4,083 79
1 deputy surveyor	2,500 00
1 clerk	1,252 00
1 clerk	930 00
1 clerk	498 90
1 clerk	457 30
1 messenger	720 00
ANNAPOLIS, MD.	
1 collector	626 68
1 deputy collector	300 00
1 deputy collector	250 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
ANNAPOLIS, MD.—Continued.	
1 inspector	$1,277 50
1 boatman	180 00
EASTERN, MD.	
1 collector	2,067 60
1 deputy collector and inspector	1,095 00
1 deputy collector and inspector	365 00
GEORGETOWN, D. C.	
1 collector	1,421 35
1 deputy collector and inspector	1,156 00
1 deputy collector and inspector	1,095 00
1 inspector	369 00
1 inspector	120 00
1 inspector	60 00
1 inspector	968 00
ALEXANDRIA, VA.	
1 collector	547 09
1 deputy collector	1,200 00
1 inspector	807 00
TAPPAHANNOCK, VA.	
1 collector	418 15
1 deputy collector	512 50
YORKTOWN, VA.	
1 collector	567 15
1 deputy collector	300 00
RICHMOND, VA.	
1 collector	1,612 53
1 deputy collector and clerk	1,400 00
1 inspector and clerk	1,095 00
1 inspector and clerk	576 00
1 inspector, temporary	348 00
1 inspector, special	92 00
1 clerk, temporary	107 14
1 watchman	730 00
1 boatman	240 00
PETERSBURG, VA.	
1 collector	505 14
1 deputy collector and clerk	1,334 10
1 deputy collector and inspector	1,095 00
1 messenger and watchman	730 00
1 boatman	165 00
NORFOLK AND PORTSMOUTH, VA.	
1 collector	3,000 00
1 appraiser	3,000 00
1 deputy collector	1,600 00
2 clerks	2,600 00
1 clerk	900 00
1 inspector	1,460 00
3 inspectors	3,285 00
1 storekeeper and inspector	1,000 00
1 night-watchman	1,000 00
2 night-watchmen	1,200 00
1 boatman	480 00
3 boatmen	900 00
CHERRYSTONE, VA.	
1 collector	995 45
1 deputy collector and inspector	1,036 00
1 deputy collector	242 30
1 deputy collector	230 00
1 boatman	175 00
1 boatman	125 00
WHEELING, W. VA.	
1 surveyor	$982 45
1 deputy surveyor	846 77
ALBEMARLE, N. C.	
1 collector	1,180 64
1 deputy collector	969 00
1 deputy collector	250 00
PAMLICO, N. C.	
1 collector	1,582 32
1 deputy collector	1,000 00
1 deputy collector	500 00
1 deputy collector	320 00
1 deputy collector	300 00
1 deputy collector	240 00
1 messenger	200 00
BEAUFORT, N. C.	
1 collector	1,123 10
1 deputy collector	300 00
1 deputy collector and inspector	135 00
1 boatman	240 00
WILMINGTON, N. C.	
1 collector	2,500 00
1 deputy collector	1,800 00
1 clerk	1,200 00
6 inspectors	6,570 00
1 janitor	675 00
4 boatmen	960 00
GEORGETOWN, S. C.	
1 collector	382 25
1 deputy collector	600 00
2 boatman	600 00
CHARLESTON, S. C.	
1 collector	5,460 00
1 deputy collector	2,383 15
1 auditor, &c	1,650 00
2 clerks	2,800 00
1 clerk	1,200 00
1 chief inspector, &c	1,460 00
6 inspectors	6,570 00
1 inspector	248 00
1 appraiser	1,500 00
1 storekeeper	60 00
1 messenger	800 00
1 messenger	600 00
2 night-watchmen	1,460 00
1 night-watchman	365 00
1 watchman	600 00
1 watchman	300 00
4 boatmen	2,000 00
1 janitor	454 20
BEAUFORT, S. C.	
1 collector	3,000 00
1 deputy collector and inspector	1,095 00
1 temporary inspector	45 00
2 boatmen	600 00
1 messenger	160 00
SAVANNAH, GA.	
1 collector	2,390 86
1 deputy collector	1,577 78
1 deputy collector and cashier	900 00
1 deputy collector and clerk	594 42
1 clerk and auditor	1,600 00
2 clerks	2,800 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
SAVANNAH, GA.—Continued.	
1 clerk	$1,236 36
1 inspector	1,460 00
3 inspectors	3,285 00
3 inspectors	1,656 00
1 inspector	1,002 00
1 inspector	882 00
1 inspector	489 00
1 inspector	186 00
1 temporary inspector	99 00
1 temporary inspector	24 00
1 temporary inspector	21 00
1 temporary inspector	18 00
1 temporary inspector	27 00
6 night-watchmen	5,475 00
1 janitor	771 00
1 messenger	540 00
3 boatmen	1,620 00
1 boatman	300 00
1 surveyor	1,223 36
1 deputy surveyor	1,324 70
1 messenger	360 00
2 appraisers	3,000 00
1 porter	360 00
BRUNSWICK, GA.	
1 collector	2,820 27
2 deputy collectors and inspectors	2,190 00
1 inspector	1,095 00
6 boatmen	1,800 00
SAINT MARY'S, GA.	
1 collector	657 34
1 special deputy collector	900 00
1 deputy collector and inspector	443 42
2 boatmen	600 00
FERNANDINA, FLA.	
1 collector	1,706 82
1 deputy collector	1,095 00
2 inspectors	1,281 00
3 boatmen	900 00
SAINT JOHN'S, FLA.	
1 collector	1,086 91
1 deputy collector	1,095 00
1 deputy collector	730 00
2 boatmen	600 00
1 inspector	90 00
SAINT AUGUSTINE, FLA.	
1 collector	589 52
1 special deputy collector	24 00
1 deputy collector and inspector	284 48
1 deputy collector and inspector	720 00
1 deputy collector and inspector	723 00
6 boatmen	1,440 00
KEY WEST, FLA.	
1 collector	4,095 00
1 deputy collector	2,449 40
1 cashier	1,400 00
2 clerks	2,400 00
1 clerk	661 95
3 inspectors	3,285 00
1 inspector	274 60
1 inspector	50 60
1 inspector, temporary	244 00
1 inspector, temporary	227 87
1 inspector, temporary	118 00
2 inspectors	1,460 00
4 night-watchmen	2,920 00
1 storekeeper	1,095 00
1 messenger	730 00
KEY WEST, FLA.—Continued.	
4 boatmen	$1,600 00
4 boatmen	1,174 15
1 janitor	508 40
SAINT MARK'S, FLA.	
1 collector	953 01
1 deputy collector	1,187 00
1 deputy collector	912 00
1 inspector	1,095 00
4 boatmen	1,200 00
APALACHICOLA, FLA.	
1 collector	586 07
PENSACOLA, FLA.	
1 collector	3,000 00
1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,200 00
1 clerk	1,000 00
7 inspectors	7,665 00
1 inspector	720 00
2 night-watchmen	1,460 00
6 boatmen	1,800 00
1 messenger	600 00
1 janitor	500 00
MOBILE, ALA.	
1 collector	4,000 00
1 deputy collector and cashier	1,600 00
1 deputy collector and clerk	1,200 00
1 clerk	1,200 00
6 inspectors	6,570 00
1 inspector and storekeeper	1,095 00
1 messenger	730 00
2 night-watchmen	1,460 00
2 janitors	1,000 00
5 boatmen	2,400 00
1 appraiser	3,000 00
PEARL RIVER, MISS.	
1 collector	1,617 83
1 special deputy collector and inspector	1,095 00
1 deputy collector and inspector	1,095 00
1 inspector	240 00
2 boatmen	600 00
1 special inspector	270 00
VICKSBURG, MISS.	
1 collector	528 80
NATCHEZ, MISS.	
1 collector	502 80
NEW ORLEANS, LA.	
1 collector	7,000 00
3 deputy collectors	8,620 88
1 deputy collector	512 50
1 auditor	2,500 00
1 cashier	2,500 00
1 chief entry clerk	2,500 00
1 clerk	2,000 00
6 clerks	10,800 00
11 clerks	15,315 37
14 clerks	16,461 58
8 clerks	7,470 80
3 messengers	2,400 00
4 messengers	2,363 69
6 examiners	10,800 00
1 sampler	800 00
2 openers and packers	1,600 00
1 chief laborer	800 00
24 laborers	13,347 80
1 special examiner of drugs	1,000 00
1 general appraiser	2,312 52

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
NEW ORLEANS, LA.—Continued.	
2 local appraisers	$6,000 00
1 assistant appraiser	2,500 00
1 warehouse superintendent	2,500 00
9 storekeepers	12,042 30
1 weigher	2,000 00
3 assistant weighers	3,600 00
4 foremen	3,939 58
1 gauger	1,500 00
3 markers	1,361 69
41 inspectors	43,833 00
24 night-watchmen	17,220 00
20 boatmen	14,293 83
1 cigar inspector	1,460 00
1 custom-house keeper	1,329 98
1 carpenter	1,127 47
1 captain of night-watch	797 83
5 night-watchmen	2,983 74
2 inspectors	2,228 00
1 naval officer	5,000 00
1 deputy naval officer	2,499 97
1 chief clerk	1,999 99
1 clerk	1,800 03
3 clerks	4,800 00
1 clerk	1,491 77
1 clerk	1,358 21
1 messenger	839 96
1 surveyor	2,498 34
1 deputy surveyor	2,500 00
1 clerk	1,400 00
1 clerk	1,200 00
1 messenger	600 00
1 messenger	540 00
TÉCHE, LA.	
1 collector	1,514 40
1 special deputy collector	1,095 00
1 deputy collector and inspector	1,140 50
1 inspector	1,095 00
1 inspector	329 00
2 boatmen	690 00
GALVESTON, TEX.	
1 collector	4,500 00
1 special deputy collector	2,018 70
1 special deputy collector	10 99
1 clerk	1,800 00
1 clerk	1,700 00
2 clerks	3,200 00
1 clerk	1,063 70
1 clerk	534 80
1 clerk	642 39
1 clerk and inspector	1,065 20
1 inspector and deputy collector	492 00
1 inspector and deputy collector	638 75
1 inspector and deputy collector	805 00
1 inspector and deputy collector	600 00
5 inspectors	6,387 50
1 inspector	430 50
1 inspector	999 00
1 inspector, special	1,156 00
1 inspector, special	92 00
1 storekeeper	1,460 00
1 storekeeper	736 00
5 night-watchmen	4,562 50
1 assistant weigher and gauger	730 00
1 boatman	730 00
1 boatman	40 00
1 boatman	154 00
1 boatman	306 00
1 boatman	508 00
1 messenger and porter	730 00
1 assistant messenger	400 00
1 boatman	126 52
1 boatman	120 00
1 boatman	160 40
1 boatman	246 00

District, number of persons, and occupation.	Aggregate compensation.
SALURIA, TEX.	
1 collector	$2,366 02
1 surveyor	351 70
1 deputy collector	1,350 00
1 deputy collector	1,320 65
1 deputy collector, inspector, and clerk	840 00
1 deputy collector and mounted inspector.	280 00
2 inspectors	2,190 00
1 mounted inspector	1,095 00
1 mounted inspector	42 00
1 temporary mounted inspector	105 00
1 boatman	352 18
1 porter and messenger	360 00
CORPUS CHRISTI, TEX.	
1 collector	3,411 70
1 special deputy collector	1,800 00
1 special deputy collector	1,4 0 00
2 special deputy collectors	2,555 00
1 special deputy collector and clerk	1,600 00
1 clerk and inspector	1,277 50
3 mounted inspectors	4,380 00
2 local inspectors	2,555 00
1 storekeeper and inspector	1,277 50
1 porter	420 00
1 temporary inspector	16 00
BRAZOS DE SANTIAGO, TEX.	
1 collector	4,500 00
2 deputy collectors	4,000 00
1 deputy collector and clerk	1,800 00
3 deputy collectors and inspectors	3,832 50
2 clerks	3,200 00
1 clerk and expert	1,400 00
1 storekeeper	1,400 00
1 clerk	1,200 00
11 mounted inspectors	18,067 50
5 inspectors	6,387 50
2 inspectors	1,824 00
1 inspectress	1,095 00
1 watchman	912 50
1 messenger	600 00
1 boatman	223 90
PASO DEL NORTE, TEX.	
1 collector	2,000 00
1 special deputy collector	1,500 00
1 deputy collector	1,200 00
1 deputy collector	1,000 00
2 deputy collectors	1,200 00
1 deputy collector	500 00
4 mounted inspectors	4,380 00
1 night watchman	500 00
MEMPHIS, TENN.	
1 surveyor	1,655 53
1 special deputy collector and clerk	1,000 00
1 messenger	600 00
1 porter	90 00
NASHVILLE, TENN.	
1 surveyor	711 43
LOUISVILLE, KY.	
1 surveyor	3,033 53
1 special deputy surveyor and clerk	1,600 00
1 clerk	1,200 00
1 clerk	1,000 00
1 inspector and deputy surveyor	1,095 00
1 night watchman	720 00
1 messenger	547 50
1 appraiser	3,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
CINCINNATI, OHIO.	
1 surveyor	$5,000 00
1 deputy surveyor	2,000 00
1 bookkeeper	1,200 00
1 admeasurer	939 00
1 invoice clerk	986 75
1 additional clerk	900 00
1 warehouse clerk	780 19
1 appraiser	2,877 78
1 examiner	1,466 60
1 porter	600 00
1 weigher, gauger, &c	1,081 11
1 messenger	480 00
1 inspector	1,095 00
1 inspector	1,000 00
1 inspector	303 00
1 inspector	183 00
1 storekeeper	1,031 50
1 night watchman	17 50
1 examiner of drugs	20 00
1 superintendent of heating-apparatus	187 06
CUYAHOGA, OHIO.	
1 collector	2,500 00
1 special deputy collector	1,600 00
1 deputy collector	1,200 00
1 appraiser	3,000 00
1 deputy collector and clerk	900 00
1 deputy collector and inspector	1,098 00
1 deputy collector and watchman	732 00
1 clerk	1,000 00
3 inspectors	3,294 00
1 inspector	188 00
2 deputy collectors	960 00
2 deputy collectors	600 00
1 deputy collector	25 00
1 night watchman	1,055 00
1 opener and packer	600 00
1 janitor	720 00
1 fireman	640 50
SANDUSKY, OHIO.	
1 collector	2,451 99
1 special deputy collector	1,000 00
2 deputy collectors	800 00
2 deputy collectors	400 00
2 deputy collectors	240 00
1 deputy collector	132 92
1 inspector	426 00
MIAMI, OHIO.	
1 collector	2,533 00
1 appraiser	3,000 00
1 special deputy collector	1,400 00
1 deputy collector	1,000 00
1 night and deputy collector	696 00
1 inspector	1,095 00
DETROIT, MICH.	
1 collector	4,000 00
1 appraiser	3,000 00
1 special deputy collector	2,000 00
1 deputy collector and chief clerk	1,800 00
1 cashier	1,416 80
4 deputy collectors and clerks	4,800 00
1 deputy collector and clerk	999 00
1 deputy collector and inspector	1,460 00
1 deputy collector and inspector	1,125 50
3 deputy collectors and inspectors	1,095 00
9 deputy collectors and inspectors	8,208 00
4 deputy collectors and inspectors	2,916 00
1 deputy collector and inspector	533 30
2 deputy collectors and inspectors	732 00
5 deputy collectors and inspectors	1,200 00
10 inspectors	9,120 00
DETROIT, MICH.—Continued.	
3 inspectors	$2,187 00
1 special inspector	1,048 00
1 inspectress	695 50
1 deputy collector	20 00
3 deputy collectors	360 00
1 storekeeper	1,095 00
1 storekeeper	495 00
1 messenger	583 30
1 janitor	508 10
1 assistant janitor	408 40
1 chief engineer	412 00
1 assistant engineer	321 00
HURON, MICH.	
1 collector	2,750 00
1 special deputy collector	1,075 64
1 cashier and bookkeeper	1,450 00
1 deputy collector and clerk	1,200 00
1 deputy collector and clerk	1,047 50
1 deputy collector and clerk	1,000 00
1 deputy collector and clerk	800 00
1 deputy collector	452 78
1 deputy collector	477 50
1 deputy collector	1,212 00
2 deputy collectors	1,020 00
1 deputy collector	420 00
1 deputy collector	450 00
5 deputy collectors	1,125 00
1 deputy collector	195 00
1 deputy collector	120 00
1 watchman	730 00
1 messenger	600 00
1 inspectress	240 00
2 deputy collectors and inspectors	2,715 00
4 deputy collectors and inspectors	3,648 00
2 deputy collectors and inspectors	1,440 00
6 deputy collectors and inspectors	6,570 00
1 inspector	1,095 00
6 inspectors	5,472 00
1 inspector	779 00
2 inspectors	1,440 00
1 inspector	1,095 00
1 inspector	480 00
SUPERIOR, MICH.	
1 collector	2,500 00
1 special deputy collector	1,400 00
1 deputy collector	1,000 00
1 deputy collector	800 00
10 deputy collectors	3,000 00
1 deputy collector	100 00
1 deputy collector	12 00
1 inspector	1,460 00
3 inspectors	3,285 00
MICHIGAN, MICH.	
1 collector	2,500 00
1 deputy collector	1,200 00
1 deputy collector	660 00
1 deputy collector	600 00
1 deputy collector	450 00
1 deputy collector	360 00
2 deputy collectors	540 00
2 deputy collectors	480 00
3 deputy collectors	675 00
1 deputy collector	189 68
1 deputy collector	180 00
1 deputy collector	153 55
1 deputy collector	135 00
1 deputy collector	75 00
1 deputy collector	6 25
EVANSVILLE, IND.	
1 surveyor	1,070 70
1 deputy surveyor	500 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
CHICAGO, ILL.	
collector	$4,500 00
deputy collector and clerk	2,800 00
2 deputy collectors and clerks	4,000 00
1 deputy collector, inspector, and clerk	1,600 00
1 deputy collector, inspector, and clerk	1,400 00
1 deputy collector	140 00
1 surveyor, Michigan City, Ind	350 00
1 auditor	2,2 0 00
1 assistant auditor	1,700 00
1 cashier	2,000 00
1 clerk	2,000 00
3 clerks	4,500 00
1 clerk	1,418 56
1 clerk	1,381 50
1 clerk	1,200 00
1 clerk	1,083 69
2 clerks	1,200 00
1 clerk	500 00
1 clerk	450 00
9 inspectors	9,855 00
1 inspector	1,041 00
1 inspector	792 00
1 inspector	756 00
1 inspector	735 00
11 inspectors	6,072 00
2 inspectors	1,008 00
1 inspector	216 00
1 inspector	200 00
1 inspector	100 00
1 watchman	912 50
1 messenger	730 00
1 messenger	316 62
2 storekeepers	2,555 00
1 storekeeper	668 00
1 storekeeper	547 50
1 storekeeper	543 00
1 appraiser	3,000 00
2 examiners	3,000 00
1 clerk	1,200 00
1 messenger	912 50
GALENA, ILL.	
1 surveyor	500 79
1 deputy surveyor and clerk	500 00
QUINCY, ILL.	
1 surveyor	
ALTON, ILL.	
1 surveyor	
CAIRO, ILL.	
1 surveyor	907 95
1 special deputy surveyor	600 00
MILWAUKEE, WIS.	
1 collector	2,500 00
1 appraiser	3,000 00
1 deputy collector	1,800 00
1 deputy collector	1,500 00
2 inspectors	2,190 00
1 inspector	552 00
1 deputy collector	420 00
1 deputy collector	225 00
1 deputy collector	250 00
1 deputy collector	315 00
1 deputy collector	150 00
LA CROSSE, WIS.	
1 surveyor	1,200 00
DULUTH, MINN.	
1 collector	$2,500 00
1 deputy collector	1,200 00
1 inspector	1,095 00
1 inspector	720 00
1 inspector and clerk	642 00
MINNESOTA, MINN.	
1 collector	2,500 00
1 special deputy collector	1,460 00
1 deputy collector	2,000 00
2 deputy collectors	2,190 00
3 inspectors	3,275 00
1 clerk and inspector	1,095 00
1 storekeeper	300 00
1 appraiser	1,500 00
DUBUQUE, IOWA.	
1 surveyor	486 99
BURLINGTON, IOWA.	
1 surveyor	400 99
SAINT LOUIS, MO.	
1 surveyor	5,000 00
1 special deputy surveyor	2,800 00
1 deputy surveyor and clerk	2,000 00
1 deputy surveyor and clerk	1,900 00
1 deputy surveyor and clerk	1,600 00
1 deputy surveyor and clerk	1,400 00
3 clerks	3,300 00
2 clerks	2,000 00
1 clerk	101 00
1 messenger	600 00
1 watchman	730 00
1 appraiser	3,000 00
1 examiner	1,200 00
1 inspector and weigher	1,368 00
4 inspectors	4,380 00
1 inspector	726 00
1 inspector	972 00
1 storekeeper	730 00
1 laborer	600 00
OMAHA, NEBR.	
1 surveyor	427 30
MONTANA AND IDAHO.	
1 collector	1,182 60
1 deputy collector	600 00
PUGET SOUND, WASH.	
1 collector	3,000 00
2 deputy collectors and clerks	4,300 00
1 clerk and inspector	1,200 00
7 inspectors	8,400 00
1 inspector	1,095 00
1 watchman	730 00
3 boatmen	1,800 00
OREGON, OREG.	
1 collector	3,000 00
1 special deputy collector	1,600 00
2 inspectors	2,190 00
1 deputy collector	900 00
1 deputy collector	500 00
2 boatmen	960 00
WILLAMETTE, OREG.	
1 collector	3,000 00

Statement of the number of persons employed in each district, &c.—Continued.

District, number of persons, and occupation.	Aggregate compensation.
WILLAMETTE, OREG.—Continued.	
1 deputy collector	$2,400 00
1 deputy collector	2,200 00
1 clerk	1,500 00
1 clerk	566 70
1 appraiser	3,000 00
1 opener and packer	1,250 00
2 inspectors	2,190 00
1 inspector	517 12
1 inspector	1,020 00
1 weigher and gauger	1,102 31
1 storekeeper	1,200 00
SOUTHERN, OREG.	
1 collector	2,500 00
1 deputy collector	1,000 00
SAN FRANCISCO, CAL.	
1 collector	7,000 00
1 auditor	4,500 00
2 deputy collectors	7,250 00
3 clerks	7,500 00
4 clerks	8,000 00
25 clerks	45,000 00
10 clerks	16,000 00
1 clerk	1,400 00
1 clerk	1,200 00
1 messenger	1,200 00
8 messengers	7,200 00
1 messenger	600 00
5 watchmen	4,500 00
2 appraisers	7,250 00
2 assistant appraisers	5,000 00
4 examiners	8,000 00
1 examiner	1,600 00

District, number of persons, and occupation.	Aggregate compensation.
SAN FRANCISCO, CAL.—Continued.	
1 sampler and packer	$1,200 00
21 laborers	18,900 00
1 storekeeper	1,642 50
1 engineer	1,200 00
1 superintendent of laborers	1,200 00
1 surveyor	5,000 00
2 deputy surveyors	7,250 00
35 inspectors	51,100 00
1 inspectress	1,095 00
1 night-inspector	1,460 00
1 night-inspector	1,277 50
37 night-inspectors	40,515 00
3 weighers	6,000 00
12 assistant weighers	14,400 00
1 gauger	2,000 00
1 assistant gauger	1,200 00
1 superintendent warehouses	2,500 00
10 storekeepers	16,425 00
1 naval officer	5,000 00
1 deputy naval officer	3,125 00
1 messenger	1,000 00
SAN DIEGO, CAL.	
1 collector	3,000 00
1 deputy collector	1,100 00
1 deputy collector	1,000 00
1 mounted inspector	1,095 00
1 inspector	1,000 00
1 temporary inspector	459 00
ALASKA, ALASKA.	
1 collector	3,614 80
1 deputy collector	1,500 00
4 deputy collectors	4,800 00

Statement exhibiting the number and tonnage of the registered, enrolled, and licensed vessels of the United States on June 30, 1877.

States and Territories in which documented.	Registered.		Enrolled.		Licensed under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	539	360, 565. 18	1, 807	155, 687. 90	536	6, 695. 09	2, 882	522, 948. 17
New Hampshire	9	7, 933. 49	50	4, 096. 94	22	232. 93	81	12, 263. 36
Vermont	.....	.....	15	3, 145. 52	2	15. 50	17	3, 161. 02
Massachusetts	617	298, 941. 62	1, 586	182, 106. 90	394	4, 360. 35	2, 597	485, 408. 87
Rhode Island	7	1, 612. 54	160	39, 007. 01	121	1, 229. 46	288	41, 849. 01
Connecticut	47	12, 233. 21	457	68, 008. 44	341	3, 648. 43	845	83, 890. 08
New York	889	606, 228. 48	3, 850	665, 786. 59	755	8, 621. 92	5, 494	1, 280, 636. 99
New Jersey	35	3, 255. 36	828	92, 354. 03	359	3, 878. 11	1, 222	99, 487. 50
Pennsylvania	142	78, 547. 96	1, 505	299, 574. 12	181	2, 198. 80	1, 828	380, 320. 88
Delaware	2	341. 72	155	15, 367. 98	32	355. 32	189	16, 065. 02
Maryland	85	30, 456. 41	1, 085	89, 472. 39	603	7, 176. 57	1, 773	127, 105. 37
District of Columbia	5	361. 11	60	7, 919. 10	37	443. 12	102	8, 723. 33
Virginia	29	6, 767. 73	386	21, 293. 71	704	6, 726, 44	1, 119	34, 787. 88
North Carolina	25	5, 060. 02	88	4, 790. 63	213	2, 302. 41	326	12, 153. 06
South Carolina	16	5, 462 38	74	6, 677. 63	124	1. 437. 92	214	13, 577. 93
Georgia	24	9, 014. 21	49	10, 972. 71	33	313. 46	106	20, 300. 38
Florida	61	4, 909. 53	124	14, 476. 35	139	1, 500. 27	324	20, 886. 15
Alabama	21	7, 607. 51	50	7, 702. 62	36	328. 66	107	15, 638. 79
Mississippi	10	1, 117. 38	85	6, 350. 32	65	806. 73	160	8, 274. 43
Louisiana	76	38, 733. 23	272	45, 747. 80	269	2, 522. 06	617	87, 003. 09
Texas	27	5, 535. 31	105	8, 487. 44	162	1, 744. 02	294	15, 766. 77
Tennessee	2	1, 006. 80	76	12, 581. 08	9	119. 84	87	13, 707. 72
Kentucky	.....	.....	55	11, 503. 21	7	87. 61	62	11, 590. 82
Missouri	9	2, 405. 33	399	145, 443. 74	4	41. 13	412	147, 890. 20
Iowa	.....	.....	41	3, 828. 98	6	80. 41	47	3, 909. 39
Nebraska	1	171. 46	23	4, 875. 53	.....	.....	24	5, 046. 99
Minnesota	.....	.....	55	5, 349. 54	6	77. 62	61	5, 427. 16
Wisconsin	8	3, 384. 42	391	69, 535. 91	2	26. 47	401	72, 946. 80
Illinois	39	17, 294. 60	448	85, 914. 49	32	418. 15	519	103, 627. 24
Indiana	.....	.....	76	8, 246. 33	.....	.....	76	8, 246. 33
Michigan	16	5, 514. 42	774	145, 636. 86	185	2, 268. 52	975	153, 419. 80
Ohio	7	1, 698. 32	487	141, 462. 26	56	654. 08	550	143, 814. 66
West Virginia	.....	.....	272	30, 955. 73	17	212. 68	289	31, 168. 41
California	172	80, 094. 72	666	107, 463. 41	199	2, 517. 37	1, 037	190, 075. 50
Oregon	5	2, 186. 09	102	29, 906. 92	30	279. 52	137	32, 372. 53
Washington	52	12, 570. 87	37	16, 136. 69	24	218. 98	113	28, 926. 54
Alaska	11	181. 49	.....	.....	.....	.....	11	181. 49
Total of the United States	2, 988	1, 611, 192. 90	16, 693	2, 567, 866. 81	5, 705	63, 539. 95	25, 386	4, 242, 599. 66
SUMMARY.								
Atlantic and Gulf coasts	2, 651	1, 480, 237. 36	11, 122	1, 408, 897. 54	5, 063	55, 730. 53	18, 836	2, 944, 865. 43
Pacific coast	240	95, 033. 17	805	153, 507. 02	253	3. 015. 87	1, 298	251, 556. 06
Northern lakes	78	29, 200. 63	2, 803	577, 148. 67	310	3, 811. 20	3, 191	610, 160. 50
Western rivers	19	6, 721, 74	1, 963	428, 313. 58	79	982. 35	2, 061	436. 017. 67
Total United States	2, 988	1, 611, 192. 90	16, 693	2, 567, 866 81	5, 705	63, 539. 95	25, 386	4, 242, 599. 66

Statement exhibiting the number and tonnage of sailing-vessels, steam-vessels, canal-boats, and barges of the United States, June 30, 1877.

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, 790	504, 943. 24	91	17, 853. 51			1	151. 42	2, 882	522, 948. 17
New Hampshire	77	11, 999. 84	4	263. 52					81	12, 263. 36
Vermont	11	563. 63	5	2, 520. 43	1	76. 96			17	3, 161. 02
Massachusetts	2, 454	442, 067. 96	136	41, 243. 90			7	2, 097. 01	2, 597	485, 408. 87
Rhode Island	238	18, 164. 18	50	23, 684. 83					288	41, 849. 01
Connecticut	731	51, 450. 14	89	27, 953. 40	1	120. 00	24	4, 366. 54	845	83, 890. 08
New York	3, 135	682, 669. 60	1, 008	408, 237. 03	810	62, 833. 74	541	126, 896. 62	5, 494	1, 280, 636. 99
New Jersey	906	57, 886. 56	92	16, 457. 62	159	15, 055. 74	65	10, 087. 58	1, 222	99, 487. 50
Pennsylvania	918	169, 838. 99	483	130, 630. 29	25	3, 308. 04	402	76, 543. 56	1, 828	380, 320. 88
Delaware	163	11, 859. 84	20	3, 499. 81			6	705. 37	189	16, 065. 02
Maryland	1, 654	91, 374. 93	118	35, 698. 95			1	31. 49	1, 773	127, 105. 37
District of Columbia	73	2, 636. 98	28	5, 918. 08			1	168. 27	102	8, 723. 33
Virginia	1, 024	26, 734. 90	86	7, 231. 14			9	821. 84	1, 119	34, 787. 88
North Carolina	303	10, 139. 74	23	2. 013. 32					326	12, 153. 06
South Carolina	178	8, 741. 20	36	4, 836. 73					214	13, 577. 93
Georgia	76	11, 405. 09	27	8, 597. 40			3	297. 89	106	20, 300. 38
Florida	258	13, 714. 19	66	7, 171. 96					324	20, 886. 15
Alabama	67	8, 953. 27	33	5, 799. 15			7	886. 37	107	15, 638. 79
Mississippi	109	3, 257. 36	37	4, 341. 67			14	675. 40	160	8, 274. 43
Louisiana	434	42, 738. 35	174	42. 820. 23			9	1, 444. 51	617	87, 003. 09
Texas	251	9, 842. 43	38	5, 238. 98			5	685. 36	294	15, 766. 77
Tennessee			87	13, 707. 72					87	13, 707. 72
Kentucky			41	10, 115. 53			21	1, 475. 29	62	11, 590. 82
Missouri			174	66, 229. 91			238	81, 660. 29	412	147, 890. 20
Iowa			47	3, 909. 39					47	3, 909. 39
Nebraska			24	5, 046. 99					24	5, 046. 99
Minnesota	2	78. 72	44	3, 880. 81			15	1, 467. 63	61	5, 427. 16
Wisconsin	284	53, 471. 99	116	19, 447. 56			1	27. 25	401	72, 946. 80
Illinois	306	70, 098. 17	158	22, 015. 04			55	11, 514. 03	519	103, 627. 24
Indiana			54	5, 671. 05			22	2, 575. 28	76	8, 246. 33
Michigan	456	55, 103. 27	378	63, 241. 41			141	35, 075. 12	975	153, 419. 80
Ohio	254	63, 000. 62	215	60, 622. 39			81	20, 191. 65	550	143, 814 66
West Virginia			131	15, 456. 02			158	15, 712. 39	289	31, 168. 41
California	803	131, 262. 15	169	50, 080. 72			65	8, 732. 63	1, 037	190, 075. 50
Oregon	44	2, 720. 17	74	24, 409. 32			19	5, 243. 04	137	32, 372. 53
Washington Territory	72	23, 535. 57	38	5, 304. 73			3	86. 24	113	28, 926. 54
Alaska	10	135. 64	1	45. 85					11	181. 49
Total	18, 081	2, 580, 388. 72	4, 395	1, 171, 196. 39	996	81, 394. 48	1, 914	409, 620. 07	25, 386	4, 242, 599. 66
SUMMARY: Atlantic and Gulf coasts	15, 548	2, 098, 341. 07	2, 080	656, 316 50	524	43, 920. 77	684	146, 287. 09	18, 836	2, 944, 865. 43
Pacific coast	929	157, 653. 53	282	79, 840. 62			87	14, 061. 91	1, 298	251, 556. 06
Northern lakes	1, 604	324, 394. 12	923	201, 085. 42	472	37, 473. 71	192	47, 207. 25	3, 191	610, 160. 50
Western rivers			1, 110	233, 953. 85			951	202, 063. 82	2, 061	436, 017. 67
Total	18, 081	2, 580, 388. 72	4, 395	1, 171, 196. 39	996	81, 394. 48	1, 914	409, 620. 07	25, 386	4, 242, 599. 66

Statement showing the number and tonnage of vessels employed in the cod and mackerel fisheries on June 30, 1877.

States and customs-districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Passamaquoddy	20	1,047.24	10	110.93	30	1,188.17
Machias	7	210.78	13	155.98	20	366.76
Frenchman's Bay	40	2,085 10	33	404.63	73	2,489.73
Castine	60	2,997.09	37	477.77	97	3,474.86
Bangor	.....	.....	3	24.17	3	24.17
Belfast	33	1,371.39	30	399.74	63	1,771.13
Waldoborough	90	3,490.65	118	1,491.41	208	4,982.06
Wiscasset	53	3,453.61	44	505.47	97	3,959.08
Bath	111	13,327.65	19	224.71	130	13,552.36
Portland and Falmouth	75	3,410.07	58	765.59	133	4,175.66
Saco	1	31.30	10	79.64	11	110.94
Kennebunk	5	161.15	10	125.66	15	286.81
York	1	30.64	3	30.28	4	60.92
Total	496	31,616.67	388	4,795.98	884	36,412.65
NEW HAMPSHIRE.						
Portsmouth	17	1,173.16	19	177.41	36	1,250.57
MASSACHUSETTS.						
Newburyport	18	932.99	8	108.68	26	1,041.67
Gloucester	91	9,069.10	49	570.30	140	9,639.30
Salem and Beverly	36	2,577.33	7	78.47	43	2,635.80
Marblehead	29	1,475.94	21	230.53	50	1,706.47
Boston and Charleston	98	5,141.15	26	261.75	124	5,402.90
Plymouth	25	1,371.20	14	114.75	39	1,485.95
Barnstable	270	16,364.16	46	498.99	316	16,863.15
Nantucket	1	33.70	1	6.50	2	40.20
Edgartown	.....	.....	5	53.12	5	53.12
New Bedford	13	750.24	42	398.16	55	1,148.40
Fall River	11	458.14	20	204.94	31	663.08
Total	592	38,173.85	239	2,526.19	831	40,700.04
RHODE ISLAND.						
Providence	.....	.....	26	221.34	26	221.34
Newport	21	956.94	64	658.39	85	1,615.33
Bristol and Warren	1	38.28	2	13.28	3	51.56
Total	22	995.22	92	893.01	114	1,888.23
CONNECTICUT.						
Stonington	40	1,381.01	46	528.51	86	1,909.52
New London	36	1,549.36	70	857.72	106	2,407.08
Total	76	2,930.37	116	1,386.23	192	4,316.60
NEW YORK.						
New York	9	353.66	32	214.07	41	567.73
Sag Harbor	37	2,860.26	118	1,191.71	155	4,051.97
Total	46	3,213.92	150	1,405.78	196	4,619.70
PENNSYLVANIA.						
Philadelphia	.....	.....	1	5.17	1	5.17
CALIFORNIA.						
San Francisco	14	1,629.31	10	129.00	24	1,758.31
San Diego	2	45.35	8	88.40	10	133.75
Total	16	1,674.66	18	217.40	34	1,892.06
SUMMARY.						
Maine	496	31,616.67	388	4,795.98	884	36,412.65
New Hampshire	17	1,073.16	19	177.41	36	1,250.57
Massachusetts	592	38,173.85	239	2,526.19	831	40,700.04
Rhode Island	22	995.22	92	893.01	114	1,888.23
Connecticut	76	2,930.37	116	1,386.23	192	4,316.60
New York	46	3,213 92	150	1,405.78	196	4,619.70
Pennsylvania	.....	.....	1	5.17	1	5.17
California	16	1,674.66	18	217.40	34	1,892.06
Grand total	1,265	79,677.85	1,023	11,407.17	2,288	91,085.02

Statement showing the number and tonnage of vessels of the United States employed in the whale-fisheries on June 30, 1877.

Customs-districts in which documented.	No.	Tons.
Barnstable, Mass	21	2, 036. 34
Edgartown, Mass	3	634. 16
New Bedford, Mass	140	36, 120. 64
New London, Conn., sail	12	1, 563. 88
New London, Conn., steam	1	106. 68
San Francisco, Cal	2	131. 88
Total	179	40, 593. 58

Condensed statement showing the number and tonnage of vessels built in the United States during the year ended June 30, 1877.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
ATLANTIC AND GULF COASTS.										
Maine	131	72, 696. 49	6	381. 49					137	73, 077. 98
New Hampshire	4	47. 11							4	47. 11
Massachusetts	52	13, 633. 91	8	905. 48			1	76. 05	61	14, 675. 44
Rhode Island	4	41. 22							4	41. 22
Connecticut	23	1, 666. 46	6	238. 96			2	1, 244. 77	31	3, 150. 19
New York	49	1, 205. 04	20	6, 408. 20	12	1, 157. 93	6	2, 518. 51	87	11, 289. 68
New Jersey	32	1, 858. 26	3	164. 09					35	2, 022. 35
Pennsylvania	7	1, 280. 29	17	6, 514. 72					24	7, 795. 01
Delaware	4	427. 27	3	911. 38					7	1, 338. 65
Maryland	47	1, 190. 52	2	140. 69					49	1, 331. 21
District of Columbia	5	53. 28	3	139. 69					8	192 97
Virginia	48	1, 521. 04	2	92. 81					50	1, 613. 85
North Carolina	23	301. 83	4	240. 62					27	542. 45
South Carolina	11	234. 83	1	384. 35					12	619. 18
Georgia	2	15. 42							2	15. 42
Florida	13	228. 43	4	131. 86					17	360. 29
Alabama			5	306. 74			2	294. 69	7	601. 43
Mississippi	11	180. 06					12	643. 77	23	823. 83
Louisiana	20	339. 51	2	138. 20					22	477. 71
Texas	10	196. 58	3	64. 99					13	261. 57
Total	496	97, 177. 55	89	17, 164. 27	12	1, 157. 93	23	4, 777. 79	620	120, 277. 54
PACIFIC COAST.										
California	35	3, 447. 86	10	1, 337. 13					45	4, 784. 99
Oregon	11	254. 86	11	3, 329. 80			8	1, 356. 02	30	4, 940. 68
Washington Territory	10	2, 764. 98	3	227. 82					13	2, 992. 80
Total	56	6, 467. 70	24	4, 894. 75			8	1, 356. 02	88	12, 718. 47
NORTHERN LAKES.										
New York	4	77. 66	7	1, 940. 93	17	1, 863. 91	1	9. 11	29	3, 891. 61
Pennsylvania			2	32. 75					2	32. 75
Ohio	3	1, 753. 61	6	339. 53					9	2, 093. 14
Michigan	16	360. 28	12	610. 57			3	542. 39	31	1, 513. 24
Illinois			6	377. 10					6	377. 10
Wisconsin	6	494. 09	6	501. 07					12	995. 16
Total	29	2, 685. 64	39	3, 801. 95	17	1, 863. 91	4	551. 50	89	8, 903. 00
WESTERN RIVERS.										
Louisiana			9	462. 67			1	30. 39	10	493. 06
Tennessee			9	804. 81					9	804. 81
Kentucky			20	6, 267. 40			5	261. 68	25	6, 529. 08
Missouri			13	3, 759. 31			19	4, 421. 18	32	8, 180. 49
Iowa			5	331. 87					5	331. 87
Wisconsin			1	63. 76					1	63. 76
Minnesota			3	133. 57					3	133. 57
Illinois			4	205. 58					4	205 58
Indiana			13	474. 27			2	218. 55	15	692. 82
Ohio			11	5, 108. 90			1	44. 52	12	5, 153. 42
West Virginia			11	969. 13			34	2, 592. 26	45	3, 561. 39
Pennsylvania			13	2, 977. 62			57	5, 470. 83	70	8, 448. 45
Nebraska			1	94. 65					1	94. 65
Total			113	21, 653. 54			119	13, 039. 41	232	34, 692. 95

Condensed statement showing the number and tonnage of vessels built, &c.—Continued.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
SUMMARY.										
Atlantic and Gulf coasts	496	97, 177. 55	89	17, 164. 27	12	1, 157. 93	23	4, 777. 79	620	120, 277. 54
Pacific coast	56	6, 467. 70	24	4, 894. 75	....	.....	8	1, 356. 02	88	12, 718. 47
Northern lakes	29	2, 685. 64	39	3, 801. 95	17	1, 863. 91	4	551. 50	89	8, 903. 00
Western rivers	....	.....	113	21, 653. 54	....	.....	119	13, 039. 41	232	34, 692. 95
Total	581	106, 330. 89	265	47, 514. 51	29	3, 021. 84	154	19, 724. 72	1, 029	176, 591. 96

Summary statement of sailing-vessels built in the United States during the year ended June 30, 1877.

Class of vessels.	Number.	Tonnage.
Ships	35	55, 369. 04
Barks	27	21, 190. 60
Barkentines	9	5, 063. 79
Brigs	4	1, 631. 23
Schooners	337	21, 282. 29
Sloops	169	1, 793. 94
Total	581	106, 330. 89

Summary statement of steam-vessels built in the United States during the year ended June 30, 1877.

Class of vessels.	Number.	Tonnage.
River steamers, side-wheel	44	17, 932. 62
River steamers, stern-wheel	107	17, 201. 27
River steamers, propellers	93	4, 626. 89
Lake steamers, propellers	14	2, 386. 41
Ocean steamers, side-wheel	1	29. 05
Ocean steamers, propellers	6	5, 338. 27
Total	265	47, 514. 51

Summary statement of canal-boats and barges built in the United States during the year ended June 30, 1877.

Class of vessels.	Number.	Tonnage.
Canal-boats	29	3, 021. 84
Barges	154	19, 724. 72
Total	183	22, 746. 56

Statement showing the class, number, and tonnage of iron vessels built in the United States during the year ended June 30, 1877.

Ports.	Sailing-vessels.		Steam-vessels.		Total.	
	Number.	Tons.	Number.	Tons.	Number.	Tons.
Philadelphia	.....	.....	4	4, 894. 45	4	4, 894. 45
Wilmington	.....	.....	2	899. 85	2	899. 85
Baltimore	.....	.....	1	133. 11	1	133. 11
Total	.....	.....	7	5, 927. 41	7	5, 927. 41

Statement showing the number and class of vessels built, and the tonnage thereof, in the several States and Territories in the United States, from 1815 to 1877, inclusive.

Year.	Class of vessels.					Total number of vessels built.	Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, barges.	Steamers.		
							Tons. 95ths.
1815	136	224	681	274	.....	1,315	154,624 39
1816	76	122	781	424	.....	1,413	131,668 04
1817	34	86	559	394	.....	1,073	86,393 37
1818	53	85	428	332	.....	898	82,421 20
1819	53	82	473	243	.....	851	79,817 86
1820	21	60	301	152	.....	534	47,784 01
1821	43	89	247	127	.....	506	55,856 01
1822	64	131	260	168	.....	623	75,346 93
1823	55	127	260	165	15	622	75,007 57
1824	56	156	377	166	26	781	90,939 00
1825	56	197	538	168	35	994	114,997 25
1826	71	187	482	227	45	1,012	126,438 35
1827	55	153	464	241	38	951	104,342 67
1828	73	108	474	196	33	884	93,375 58
1829	44	68	485	145	43	785	77,098 65
1830	25	56	403	116	37	637	58,094 24
1831	72	95	416	94	34	711	85,762 68
1832	152	143	568	122	100	1,065	144,539 16
1833	144	167	625	185	65	1,188	161,626 36
1834	98	94	497	180	68	937	118,330 37
1835	25	50	301	100	30	506	46,238 52
1836	93	65	444	164	125	890	113,627 49
1837	67	72	507	168	135	949	122,987 22
1838	66	79	501	153	90	889	113,135 44
1839	83	80	439	122	125	858	120,989 34
1840	97	109	378	224	64	872	118,309 23
1841	114	101	310	157	78	760	118,893 71
1842	116	91	272	404	137	1,021	129,083 64
1843	58	34	138	173	79	482	43,617 77
1844	73	47	204	279	163	766	103,537 29
1845	124	87	322	342	163	1,038	146,018 02
1846	100	164	576	355	225	1,420	188,203 93
1847	151	168	689	392	198	1,598	243,732 67
1848	254	174	701	547	175	1,851	318,075 54
1849	198	148	623	370	208	1,547	256,577 47
1850	247	117	547	290	259	1,360	272,218 54
1851	211	65	522	326	233	1,367	298,203 60
1852	255	79	584	267	259	1,444	351,493 41
1853	269	95	681	394	271	1,710	425,571 49
1854	334	112	661	386	281	1,774	535,616 01
1855	381	126	605	669	253	2,047	583,450 04
1856	306	103	594	479	221	1,703	469,393 73
1857	251	58	504	258	263	1,334	378,804 70
1858	222	46	431	400	226	1,225	212,286 60
1859	89	28	297	284	172	870	156,601 33
1860	110	36	372	289	264	1,071	212,892 45
1861	110	38	360	371	264	1,143	233,194 35
1862	62	17	207	397	183	864	175,075 84
1863	97	34	212	1,113	367	1,823	310,884 34
1864	112	45	322	1,389	498	2,366	415,740 64
1865	109	46	369	853	411	1,788	383,805 60
1866*	96	61	457	926	348	1,888	336,146 56
1867	95	70	517	657	180	1,519	303,528 66
1868	80	48	590	848	236	1,802	285,304 73
1869	91	36	506	816	277	1,726	275,230 05
1870	73	27	519	709	290	1,618	276,953 31
1871	40	14	498	901	302	1,755	273,226 51
1872	15	10	426	900	292	1,643	209,052 22
1873	28	9	611	1,221	402	2,271	359,245 76
1874	71	22	655	995	404	2,147	432,725 17
1875	114	22	502	340	323	1,301	297,638 79
1876	76	5	424	269	338	1,112	203,585 63
1877	71	4	337	352	265	1,029	176,591 96

* New measurement from 1866.

REPORT OF THE COMMISSIONER OF INDIAN AFFAIRS.

REPORT

OF

COMMISSIONER OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., October 8, 1877.

SIR: I have the honor to transmit herewith a statement showing the liability of the United States to Indian tribes under treaty stipulations, as requested by your letter of the 18th ultimo.

A copy of the letter of the Commissioner of Indian Affairs, dated the 6th instant, forwarding the statement to the department, is also inclosed.

Very respectfully, your obedient servant,

C. SCHURZ,
Secretary.

The Hon. the SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, October 6, 1877.

SIR: I have the honor to transmit herewith a statement showing the liability of the United States to Indian tribes under treaty stipulations, as requested by the honorable the Secretary of the Treasury, whose letter is herewith returned.

Very respectfully, your obedient servant,

E. A. HAYT,
Commissioner.

The Hon. the SECRETARY OF THE INTERIOR.

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Twenty installments, unappropriated, at $30,000 each.	Vol. 15, p. 584, § 10	.....	$600,000 00	.....	.....
Do	Purchase of clothing	Tenth article treaty of October 21, 1867.	....do	$26,000 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	.....	.....	.....
Do	Three installments, for seed and agricultural implements.	Two installments of $2,500 each, due.	Vol. 15, p. 583, § 8	.....	5,000 00	.....	.....
Do	Pay of a second blacksmith, iron and steel	Eighth article treaty of October 21, 1867.	Vol. 15, p. 584, § 8	2,000 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.	75,000 00	.....	.....	.....
Assinaboines	....do	....do	....do	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	....do	Eighth article treaty of September 1, 1868.	....do	50,000 00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Twenty installments, unappropriated, at $20,000 each.	Vol. 15, p. 596, § 10	.....	400,000 00	.....	.....
Do	Purchase of clothing, same article	.....	....do	14,500 00	.....	.....	.....
Do	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Do	Three installments, for the purchase of seeds and of agricultural implements.	Two installments of $2,500 each, due.	Vol. 15, p. 595, § 8	.....	5,000 00	.....	.....
Do	Pay of second blacksmith, iron and steel	.....	Vol. 15, p. 597, § 8	2,000 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.	Eight installments, at $1,500 each, unappropriated.	Vol. 14, p. 766, § 3	.....	12,000 00	.....	.....
Do	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Eight installments, at $1,600 each, unappropriated.	....do	.....	12,800 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; eight installments unappropriated.	do		88,000 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.	Seven installments, of $20,000 each, due.	Vol. 13, p. 694, § 3		140,000 00		
Do	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Fifteen installments, of $1,000 each, due.	Vol. 9, p. 904, § 3		15,000 00		
Chippewas, Pillagers, and Lake Winnebagoshish band.	Forty installments: in money, $10,666.66; goods, $8,000, and for purposes of utility, $4,000.	Seventeen installments, of $22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.		385,333 22		
Do	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	Seven installments of $3,000 each, due.	Vol. 13, p. 694, § 3		21,000 00		
Chippewas of Red Lake and Pembina tribes of Chippewas.	$10,000 as annuity, to be paid *per capita* to the Red Lake band, and $5,000 to the Pembina band, during the pleasure of the President.		Vol. 13, p. 668, § 3	15,000 00			
Do	Fifteen installments, of $12,000 each, for the purpose of supplying them with gilling-twine, cotton-maitre, linsey, blankets, &c.	Estimated, Red Lake band, $8,000, and Pembina band, $4,000; one installment, each, due.	Vol. 13, p. 689, § 3		12,000 00		
Do	Fifteen installments, to pay one blacksmith, physician, miller, farmer, $3,900; iron and steel and other articles, $1,500; carpentering, &c., $1,000.	One installment due	Vol. 13, p. 690, § 4		6,400 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
Confederated tribes and bands in Middle Oregon.	Five installments, for beneficial purposes, under direction of the President, treaty of June 25, 1855.	Two installments, of $2,000 each, due.	Vol. 12, p. 964, § 2		4,000 00		
Do	Twenty installments, for pay and subsistence of one physician, sawyer, miller, superintendent of farming, and school-teacher.	Two installments, of $5,600 each, due.	Vol. 12, p. 964, § 4		11,200 00		
Do	Twenty installments, for salary of head chief	Two installments, of $500 each, due	do		1,000 00		
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	Treaty of January 24, 1826	Vol. 7, p. 287, § 8			1,110 00	22,200 00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700, § 5.			600 00	12,000 00

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Creeks—Continued	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 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; twenty-one installments, of $22,723 each, due, estimated.	Vol. 15, p. 651, § 9		$477,183 00		
Do	For the purchase of such articles from time to time as the necessities of the Indians may indicate to be proper.	One installment due	do		10,000 00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	do	5,900 00			
Do	Twenty installments, for pay of teacher and for books and stationery.	Twelve installments, of $3,000 each, due.	Vol. 15, p. 651, § 7		36,000 00		
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	3,250 00			
Do	For the purchase of such beneficial objects as the condition and necessities of the Indians may require.	Estimated at two installments, of $20,000 each, due.	Vol. 15, p. 652, § 9		40,000 00		

Dwamish and other allied tribes in Washington Territory.	Twenty installments, of $150,000, to be expended under the direction of the President.	Two installments, of $4,250 each, due.	Vol. 12, p. 928, § 6.		8,500 00		
Do	Twenty installments, for agricultural schools and teachers.	Two installments, of $3,000 each, due.	Vol. 12, p. 929, § 14		6,000 00		
Do	Twenty installments, for a smith and carpenter shop and tools.	Two installments, of $500 each, due.	....do		1,000 00		
Do	Twenty installments, for blacksmith, carpenter, farmer, and physician.	Two installments, of $4,200 each, due.	....do		8,400 00		
Flatheads and other confederated tribes.	Twenty installments, for agricultural and industrial school, providing necessary furniture, books, stationery, &c., and for the employment of suitable instructors.	Two installments, of $2,100 each, due.	Vol. 12, p. 977, § 5.		4,200 00		
Do	Five installments, fourth series, for beneficial objects, under the direction of the President.	One installment, of $3,000, due	Vol. 12, p. 976, § 4		3,000 00		
Do	Twenty installments, for two farmers, two millers, blacksmith, gunsmith, tinsmith, carpenter and joiner, and wagon and plow maker, $7,400, and keeping in repair blacksmith's, carpenter's, wagon and plow maker's shops, $500.	Two installments, of $7,900 each, due.	Vol. 12, p. 977, § 5.		15,800 00		
Do	Twenty installments, for keeping in repair flouring and saw mill, and supplying the necessary fixtures.	Two installments, of $500 each, due.	....do		1,000 00		
Do	Twenty installments, for pay of physician $1,400, keeping in repair hospital and for medicine, $300.	Two installments, of $1,700 each, due.	....do		3,400 00		
Do	Twenty installments, for repairing buildings for various employés, &c.	Two installments, of $300 each, due.	....do		600 00		
Do	Twenty installments, for each of the head chiefs of the Flathead, Kootenay, and Upper Pend d'Oreille tribes, at $500 each.	Two installments, of $1,500 each, due.	....do		3,000 00		
Gros Ventres	Amount 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.	Five installments of $3,000, third series, to be expended under the direction of the President.	Three installments due	Vol. 16, p. 708, § 2		9,000 00		
Do	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Nine installments, of $1,000 each, due.	....do		9,000 00		
Do	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow maker's shops, books and stationery for manual-labor school.	Eight installments, of $1,500 each, due.	....do		12,000 00		

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Klamaths and Modocs.	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker.	Three installments, of $6,000 each, due.	Vol. 16, p. 709, § 5.	.....	$18,000 00	.....	.....
Do	Pay of physician, miller, and two teachers, for twenty years.	Eight installments, of $3,600 each, due.	....do	.....	28,800 00	.....	.....
Makahs	Ten installments, being the fifth series, for beneficial objects, under the direction of the President.	Two installments, of $1,000 each, due.	Vol. 12, p. 940, § 5.	.....	2,000 00	.....	.....
Do	Twenty installments, for agricultural and industrial schools and teachers, and for smith, carpenter, farmer, and physician.	Two installments, of $7,600 each, due.	Vol. 12, p. 941, § 11	.....	15,200 00	.....	.....
Menomonees	Fifteen installments, to pay $242,686, for cession of land.	Three installments, of $16,179.06 each, due.	Vol. 10, pp. 1065 and 1067, § 5.	.....	48,537 18	.....	.....
Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say $348.20 for shop and $222.26 for miller.	Vol. 7, p. 191, § 5.	.....	.....	$570 46	$11,409 34
Do	Twenty installments upon $150,000, third article treaty of June 5, 1854.	Two installments, of $5,094.34 each, due.	Vol. 10, p. 1094, § 3	.....	10,188 68	.....	.....
Do	Interest on $18,521.65, at the rate of 5 per cent., as per third article treaty of June 5, 1854.	.....	....do	.....	.....	926 08	18,521 65
Miamies of Indiana	Interest on $221,257.86, at 5 per cent. per annum	June 5, 1854	Vol. 10, p. 1099, § 4	.....	.....	11,062 89	221,257 86
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	.....	.....	.....
Mixed Shoshones, Bannacks, and Sheepeaters.	To be expended in such goods, provisions, &c., as the President may from time to time determine as proper.	Treaty of September 24, 1868	.....	20,000 00	.....	.....	.....
Navajoes	Ten installments, for such articles of clothing, or raw material in lieu thereof, seeds, farming-implements, &c., treaty of June 1, 1868.	One installment, of $45,705, due	Vol. 15, p. 668, § 8.	.....	45,705 00	.....	.....

Do	Ten installments, for the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	Two installments, of $30,470 each, due.	....do		60,940 00	
Do	Ten installments, for pay of teachers	Three installments, of $2,000 each, due.	Vol. 15, p. 668, § 6		6,000 00	
Nez Percés	Five installments, last series, for beneficial objects, at the discretion of the President.	Two installments, of $4,000 each, due.	Vol. 12, p. 958, § 4		8,000 00	
Do	Twenty installments, for two schools, &c., pay of superintendent of teaching and two teachers, superintendent of farming and two farmers, two millers, two blacksmiths, two gunsmiths, tinner, carpenter, wagon and plow maker, keeping in repair saw and grist mills, for necessary tools, pay of physician, repairing hospital, and furnishing medicine, &c., repairing buildings for employés and the shops for blacksmith, tinsmith, gunsmith, carpenter, wagon and plow maker, providing tools therefor, and pay of head chief.	Two installments, of $17,200 each, due.	Vol. 12, p. 958, § 5		34,400 00	
Do	Sixteen installments, for boarding and clothing children who attend school, providing schools, &c., with necessary furniture, purchase of wagons, teams, tools, &c.	Three installments, of $3,000 each, and one installment, of $2,000, due.	Vol. 14, p. 649, § 4		11,000 00	
Do	Salary of two subordinate chiefs	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	1,000 00		
Do	Fifteen installments, for repairs of houses, mills, shops, &c.	Four installments, of $3,500 each, due.	Vol. 14, p. 649, § 5		14,000 00	
Do	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	7,600 00		
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article treaty May 10, 1868.	Twenty-one installments, of $15,000 each, due.	Vol. 15, p. 657, § 6		315,000 00	
Do	Ten installments, to be expended by the Secretary of the Interior, for Indians roaming.	One installment, of $18,000, due	....do		18,000 00	
Do	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, § 7	6,700 00		
Omahas	Fifteen installments, third series, in money or otherwise.	Five installments, of $20,000 each, due.	Vol. 10, p. 1044, § 4		100,000 00	
Do	Twelve installments, fourth series, in money or otherwise.	Twelve installments, fourth series (due after expiration of 3d 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
Ottoes and Missourias.	Fifteen installments, third series, in money or otherwise.	Five installments, of $9,000 each, due.	Vol. 10, p. 1039, § 4		45,000 00	
Do	Twelve installments, last series, in money or otherwise.	Twelve installments, of $5,000 each, due.	....do		60,000 00	

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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 which is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, $500; two blacksmiths, $1,200; and two strikers, $480.	Vol. 11, p. 729, § 4	2,180 00			
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill, and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, § 4	4,400 00			
Poncas	Fifteen installments, last series, to be paid to them or expended for their benefit.	Eleven installments, of $8,000 each, due.	Vol. 12, p. 997, § 2		$88,000 00		
Do	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868	Vol. 12, p. 998, § 2	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; vol. 9, p. 855, § 10.			107 34	2,146 80
Do	For interest on $230,064.20, at 5 per cent	June 5 and 17, 1846	Vol. 9, p. 855, § 7			11,503 21	230,064 20

Pottawatomies of Huron.	Permanent annuities	November 17, 1808	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, $1,660 for smith, &c.	Vol. 7, p. 425, § 3	2,660 00			
Quinaielts and Quillehutes.	$25,000, sixth series, to be expended for beneficial objects.	Two installments, of $700 each, due.	Vol. 12, p. 972, § 4		1,400 00		
Do	Twenty installments, for an agricultural and industrial school, employment of suitable instructors, support of smith and carpenter shops and tools, pay of blacksmith, carpenter, farmer, and physician.	Two installments, of $7,100 each, due.	Vol. 12, p. 973, § 10		14,200 00		
River Crows	Amount to be expended in such goods, provisions, &c., under direction of the President.	July 15, 1868	Vol. 16, p. 349, § 7	30,000 00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3			1,000 00	20,000 00
Do	Interest on $200,000, at 5 per cent	Treaty of October 21, 1837	Vol. 7, p. 541, § 2			10,000 00	200,000 00
Do	Interest on $800,000, at 5 per cent	Treaty of October 21, 1842	Vol. 7, p. 596, § 2			40,000 00	800,000 00
Sacs and Foxes of 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
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	February 28, 1831	Vol. 7, p. 349, § 4	1,660 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. 35, § 2			3,750 00	75,000 00
Do	Interest on $43,050, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4			1,000 00	20,000 00
Do	Support of smiths and smiths' 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.	Six installments to be appropriated.	Vol. 18, p. 690, § 7		30,000 00		
Shoshones, northwestern band.	do	do	Vol. 13, p. 663, § 3		30,000 00		
Shoshones, Goship band.	Twenty installments of $1,000 each, under direction of the President.	do	Vol. 13, p. 652, § 7		6,000 00		
Shoshones and Bannacks:							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Twenty-two installments due, estimated.	Vol. 15, p. 676, § 9		305,228 00		
Do	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	Three installments due, estimated.	do		90,000 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, § 9	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.
Shoshones	Five installments of the sum of $25,000, to be expended under direction of the President in purchase of stock cattle.	Two installments, of $5,000 each, due.	Vol. 19, p. 286, § 1		$10,000 00		
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Twenty-two installments due, estimated.	Vol. 15, p. 676, § 9		152,814 00		
Do	For the purchase of such articles as may be considered necessary by the Secretary for persons roaming, &c.	Two installments due, estimated	do		28,000 00		
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	$5,000 00			
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty, November 11, 1794	Vol. 7, p. 46, § 6			$4,500 00	$90,000 00
Sioux, Sisseton, and Wahpeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may from time to time determine, $800,000, in ten installments, per agreement February 19, 1867.	Five installments, of $80,000 each, due.	Revised Treaties, p. 1051, § 2.		400,000 00		
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Twenty-two installments, of $159,400 each, due; estimated.	Vol. 15, p. 638, § 10		3,506,800 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.	Twenty-two installments, of $200,000 each, due; estimated.	do		4,400,000 00		
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol, 15, p. 638, § 13	10,400 00			
Do	Purchase of rations &c., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, § 5.	1,100,000 00			
S'Klallams	Twenty installments, last series, on $60,000 to be expended under the direction of the Secretary of the Interior.	Two installments, of $1,600 each, due.	Vol. 12, p. 934, § 5		3,200 00		

Do	Twenty installments, for agricultural and industrial school, pay of teacher, blacksmith, carpenter, physician, and farmer.	Two installments, of $7,100 each, due.	Vol. 12, p. 934, § 11		14,200 00		
Do	Smith, carpenter-shop, and tools		do	500 00			
Tabequache band of Utes.	Pay of blacksmith	Estimated	Vol. 13, p. 675, § 10	720 00			
Tabequache, 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. 621, § 9	220 00			
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, § 15	7,800 00			
Do	Thirty installments of $30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Twenty-one installments, each $30,000, due.	Vol. 15, p. 622, § 11		630,000 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			
Walla Walla, Cayuse, and Umatilla tribes.	Five installments, last series, to be expended under the direction of the President.	Two installments, of $2,000 each, due.	Vol. 12, p. 946, § 2		4,000 00		
Do	Twenty installments, for pay of two millers, farmer, superintendent of farming operations, two teachers, physician, blacksmith, wagon and plow maker, carpenter and joiner.	Two installments, of $9,000 each, due.	Vol. 12, p. 947, § 4		18,000 00		
Do	Twenty installments, for mill-fixtures, tools, medicines, books, stationery, furniture, &c.	Two installments, of $3,000 each, due.	do		6,000 00		
Do	Twenty installments, of $1,500 each, for pay of head chiefs, three in number, at $500 each per annum.	Two installments, of $1,500 each, due.	Vol. 12, p. 947, § 5		3,000 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
Walpahpe tribe of Snakes.	Ten installments, second series, under the direction of the President.	Four installments, of $1,200 each, due.	Vol. 14, p. 684, § 7		4,800 00		
Yankton tribe of Sioux.	Ten installments of $40,000 each, being second series, to be paid to them, or expended for their benefit.	One installment due	Vol. 11, p. 744, § 4		40,000 00		
Do	Ten installments, of $25,000 each, third series, to be paid to them, or expended for their benefit.	Ten installments, of $25,000 each, due.	do		250,000 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		
Yakamas	Twenty installments, for beneficial objects, under the direction of the President.	Two installments, last series, of $4,000 each, due.	Vol. 12, p. 953, § 4		8,000 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.
Yakamas	Twenty installments, for two schools, one of which is to be an agricultural and industrial school, keeping the same in repair, and providing books, stationery, and furniture.	Two installments, of $500 each, due.	Vol. 12, p. 953, § 5		$1,000 00		
Do	Twenty installments, for superintendent of teaching, two teachers, superintendent of farming, two farmers, two millers, two blacksmiths, tinner, gunsmith, carpenter, and wagon and plow maker.	Two installments, of $14,600 each, due.	....do		29,200 00		
Do	Twenty installments, for keeping in repair hospital, and furnishing medicine, &c., pay of physician, repair of grist-mill and saw-mill, and furnishing the necessary tools.	Two installments, of $2,000 each, due.	....do		4,000 00		
Do	Twenty installments, for keeping in repair buildings for employés.	Two installments, of $300 each, due.	....do		600 00		
Do	Salary of head chief for twenty years	Two installments, of $500 each, due.	Vol. 12, p. 953, § 5.		1,000 00		
Do	Twenty installments, for keeping in repair the blacksmith's, tinsmith's, gunsmith's, carpenter's, and wagon and plow maker's shops, and furnishing tools.	Two installments, of $500 each, due.	....do		1,000 00		
Total				$1,549,460 00	13,700,929 28	$358,653 38	$6,302,668 44

REPORT OF THE SUPERINTENDENT OF THE UNITED STATES COAST SURVEY.

ABSTRACT REPORT

OF THE

SUPERINTENDENT UNITED STATES COAST SURVEY.

UNITED STATES COAST SURVEY OFFICE,
Washington, October 19, 1877.

SIR: I have the honor to transmit this abstract, showing the localities and the class of work done in each, in continuation of the survey of the coast of the United States in the course of the year ended June 30, 1877.

Beginning at the northeastern boundary, the work will be recapitulated in geographical order, going southward along the coast of the Atlantic and Gulf of Mexico. On the Pacific coast, work near the San Diego boundary will be mentioned first, and in succession the work done at localities along the coast of California, Oregon, and Washington Territory.

The work done has included hydrography of the sea-coast of Maine near Mount Desert Island, and soundings in Eggemoggin Reach and Isle au Haut Bay; tidal observations at the entrance of Penobscot Bay; topography of the shores of the Penobscot from Hampden to Bangor; soundings near the entrance of Saco River, Maine; triangulation in the vicinity of Mount Washington, New Hampshire; tidal observations at Boston, and off the coast tidal currents observed in the Gulf of Maine; the triangulation of Taunton River, Massachusetts; tidal observations at Providence, R. I.; topography of the vicinity of New Haven, Conn.; primary triangulation across the Hudson River, near Albany; tidal observations at Governor's Island, Brooklyn, and Sandy Hook; observations with the pendulum at New York City; supplementary soundings in Gedney's Channel; triangulation in Northern New Jersey; the hydrography of Barnegat Bay, including Tom's River, New Jersey; sailing-notes for navigation between Sandy Hook and Cape May, and for Delaware Bay and River; triangulation in Eastern Pennsylvania; sailing-notes for the coast of Maryland and Virginia, and for the estuaries of Chesapeake Bay; determination of the positions of life-saving stations between Cape Henlopen and Cape Charles, Virginia, for insertion on charts; special shore-line survey and hydrography of the harbor of Baltimore City, for United States commissioners; determination of the magnetic elements at Washington City; surveys in the vicinity of Smith's Island, Chesapeake Bay, for the boundary commission of Maryland and Virginia; topography of the shores of the James River, Virginia, from City Point upward to Kingsland Creek, and of the northeastern approaches to Norfolk; tidal observations at Fortress Monroe; selection of station-points in West Virginia for geodetic work; primary triangulation along the Blue Ridge, in Virginia and North Carolina; hydrographic examination between Hatteras and Oregon Inlet, and of the Frying Pan Shoals, North Carolina; soundings in Ocracoke Inlet, and hydrography extended in Pamlico Sound, Currituck Sound, and East Lake, North Carolina, and in North Landing River, Virginia; lati-

tude and azimuth determined at Long Shoal Point, and at Hog Island, North Carolina; hydrography completed in Cove Sound and Bogue Sound, North Carolina; topography of the vicinity of Cape Fear River, at Wilmington, N. C.; primary triangulation across the boundary between North Carolina and South Carolina; examination of harbors and sounds for sailing-notes between Cape Fear and Saint Mary's River, Georgia; tidal observations at Fernandina, Fla.; survey of Saint John's River, Florida, from Jacksonville southward to Hogarth's Bay; hydrography of the coast-approaches between Matanzas Inlet and Mosquito Inlet, Florida; survey of the coast and sea-water channels near Cape Cañaveral, with parts of the Banana River and Indian River; topography and hydrography of the western coast of Florida, from Cedar Keys northward to Horseshoe Point; hydrography of the Gulf coast from Pine Point westward to Choctawhatchie, including Saint Andrew's Bay and its approaches; determination of points by triangulation in Kentucky, between Cumberland Gap and Lancaster Court-House; measurement of base-line and selection of points in Tennessee for triangulation between Knoxville and Nashville; triangulation in the northwestern part of Alabama; hydrographic development of the Gulf of Mexico by numerous lines of deep-sea soundings and temperature-observations; topography of the shores of Barataria Bay, Louisiana; special hydrographic survey of Cubett's Gap, and from thence to the head of the passes, Mississippi River, and of Southwest Pass; detailed survey of the shores and waters of that river between Bonnet Carre and Point Houmas; height of the water recorded regularly at New Orleans with a tide-gauge; reconnaissance for geodetic points in Illinois, and through Missouri westward toward the Wasatch Mountains; points determined in the vicinity of Madison, Wis.; and on the coast of Texas the triangulation of Laguna Madre from Corpus Christi Bay southward to Baffin's Bay.

On the Pacific coast of the United States, beginning at the southern boundary of California, the work of the year has included reconnaissance for triangulation-points between San Diego and Santa Barbara; topography of the western part of Santa Catalina Island; inspection of field-parties near the shores of Santa Barbara Channel; connection of Anacapu and Santa Barbara Island, by triangulation, with stations on the main coast of California; hydrography of the approaches to San Miguel and Santa Rosa Island; supplementary soundings in the vicinity of Santa Monica, Cal.; inshore hydrography eastward of Point Conception, and lines of soundings across the Santa Barbara Channel; topography of the coast north of Point Conception toward Point Arguello; reconnaissance for triangulation between Los Angeles and Point Arguello; tidal observations at Fort Point and at Saucelito, San Francisco Bay; geodetic measurements and determinations of latitude and azimuth at Mount Diablo and Mount Helena; reconnaissance for geodetic points between the Sierra Nevada and Salt Lake City; topography of the coast of California from Timber Gulch northward to Stewart's Point Landing; reconnaissance for triangulation-points in the coast-range of mountains north of Mount Ross and Sulphur Peak; hydrography of the coast of Oregon from Tillamook Head northward to Columbia River entrance; topography of the shores and soundings in the Columbia River between Cathlamet and Cottonwood Island; tidal observations at Astoria and at Port Townsend, Washington Territory; erection of signals for triangulation across the waters of Washington Sound and the Strait of Fuca; additional soundings along the shores of Whidbey Island and Admiralty Inlet, Washington Territory; topography of the shores of

Admiralty Inlet and Calvas Passage from Point Orchard south to the entrance of Commencement Bay; inspection of topographical work in this section, and as yet in progress, the hydrography of Commencement Bay, Washington Territory.

The compilation has been kept steadily in hand of sailing-notes and other maritime data pertaining to the Coast Pilot for navigation along the seaboard of California, Oregon, and Washington Territory; and also for the Coast Pilot of Alaska.

Progress commensurate with the field-work has been made in the work of the Coast Survey Office, which comprises the computations of all geodetic, trigonometric, and magnetic observations, including the arrangement for publication of the records and results; the drawing of the hydrographic charts from the records of soundings; the reduction of the original topographical and hydrographic maps for publication; the engraving, electrotyping, printing, and issue of the same, as well as the maintenance of the instruments used in the survey. Tide-tables of the principal ports of the United States for the year 1878 have been published; the drawing of sixty-one charts has been in progress, of which number twenty-eight have been completed, including sixteen charts for publication by photolithography; nine new copper-plate engravings have been begun; one hundred and nine engraved plates have received additions, and twenty-one have been completed; an aggregate of eighteen thousand eight hundred and forty-two copies of charts has been issued; two thousand eight hundred and thirty copies of the Coast Survey Reports have been distributed; and the second volume of the Atlantic Coast Pilot, comprising the coast from Boston to New York, has been in preparation, and will be published before the close of the year.

Respectfully submitted.

C. P. PATTERSON,
Superintendent United States Coast Survey.

Hon. JOHN SHERMAN,
Secretary of the Treasury,
Washington, D. C.

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