

AMERICAN STATE PAPERS.

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DOCUMENTS,

LEGISLATIVE AND EXECUTIVE,

OF THE

CONGRESS OF THE UNITED STATES,

FROM THE FIRST SESSION OF THE FIRST TO THE THIRD SESSION OF THE  
THIRTEENTH CONGRESS, INCLUSIVE:

COMMENCING MARCH 3, 1789, AND ENDING MARCH 3, 1815.

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SELECTED AND EDITED, UNDER THE AUTHORITY OF CONGRESS,

BY WALTER LOWRIE, *Secretary of the Senate,*

AND

MATTHEW ST. CLAIR CLARKE, *Clerk of the House of Representatives.*

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VOLUME V.

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WASHINGTON:

PUBLISHED BY GALES AND SEATON.

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1832.

## No. 3.

*A statement of the denomination and value of silver coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.*

Dollars.	Half Dollars.	Quarter Dollars.	Dimes.	Half Dimes.
12,546	3,918	252	25,261	44,527
Total, Dollars, 19,320 45				

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

N. B. There are now in the mint, nearly ready for delivery, about thirty-four thousand dollars in silver coins.

## No. 4.

*A statement of the denomination and value of gold coins, issued from the mint of the United States, from the 29th of November, 1796, (the date of the Director's last report) to this day, inclusive.*

Eagles.	Half Eagles.	Quarter Eagles.
9,177	6,406	1,756
Value in Dollars, 128,190.		

MINT OF THE UNITED STATES, *Treasurer's Office, December 18, 1797.*

For BENJAMIN RUSH, *Treasurer.* NATH. THOMAS, *Clerk.*

5th CONGRESS.]

No. 119.

[2d SESSION.]

## DRAWBACK AND REDUCTION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES ON THE 2D OF JANUARY, 1798.

Mr. LIVINGSTON, from the Committee on Commerce and Manufactures, to whom were referred the petition of Peter Aupoix, and the memorial of William White, made the following reports:

[PETER AUPOIX.]

That he prays the allowance of a drawback upon a quantity of goods exported by him from the United States, at the port of New York, in the month of October, one thousand seven hundred and ninety-five.

On this application, the following facts appeared to the satisfaction of your committee:

That the goods in question were duly entered for re-exportation, in three parcels, and at three different days, at the custom house, in the said port of New York; that the necessary notice was given to the collector, with the description of the goods, and the names of the importers, and the places from whence, and vessels in which, the same were respectively imported; that proof was made by the respective importers, and persons through whose hands the said goods had passed, of the identity of the goods; that the same were regularly inspected by the officers of the revenue, and found to correspond with the description on which a permit was given by the collector, for the lading, which was performed under the superintendance of the officer who inspected the same. But that the exporter's oath of his intention to export the goods, and that he would not re-land them, was omitted in all the entries, and the bond in one of them.

Your committee further find, that the goods were really exported, and the proper certificates produced to prove their being landed in a foreign port.

Your committee also find, that these circumstances were submitted to the comptroller, by the late collector of the port of New York, and that his answer leaves the relief as a matter of discretion to the collector; but that the person now filling that office does not think fit to exercise any discretion on the subject, as the transaction took place in the time of his predecessor.

The committee have also been informed, that, as the time for taking the oath, and giving the bond, is not precisely fixed by law, the collectors of different ports have generally received them after the entry, and that this would, probably, have been done in the case of the petitioner, if he had not sailed in the vessel that carried his goods.

Though your committee are extremely loath to afford relief in cases of non-compliance with the regulations prescribed for the collection of the revenue, yet they think it essential to justice, and the interest of commerce, that such cases of unintentional omissions as can be relieved without opening a door to fraud, ought to be favorably heard. They deem this a case of that nature, and therefore recommend that the following resolution be adopted, to wit:

*Resolved,* That relief ought to be granted to Pierre Aupoix, according to the prayer of his petition.

[WILLIAM WHITE.]

That the memorialist seeks for a reduction of the duties on certain wines imported by him into the port of Boston, under the denomination of Sherry and San Lucar wines, but which are stated to have been about thirty per cent. below the usual value of wines of those denominations.

Though the fact is made to appear to the committee by the documents accompanying the memorial, yet they think the bad quality of an article which pays a specific duty not ad valorem, is no reason for reducing the duty, and that a contrary doctrine would go to place all the articles paying an enumerated duty, on a level with those paying duties ad valorem, which they presume was not intended by the Legislature.

The committee are therefore of opinion that the prayer of the memorial of the said William White ought not to be granted.

5th CONGRESS.]

No. 120.

[2d SESSION.]

## REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 8, 1798.

Mr. LIVINGSTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of Nathaniel Cutter, made the following report:

That the petitioner states, that he exported certain merchandise from the port of Boston, which had been imported, and paid duties there, but which were not entitled to an allowance of drawback.

That, after having been captured and recaptured very frequently in the West Indies, by the British and French cruisers, alternately, he, at length, arrived at Dominica, where he found his merchandise was not permitted to be sold, and was obliged to bring the same back with him to the United States, where it has paid duty a second time. It is from this second imposition of duties that he seeks to be relieved.

Your committee, however, cannot find any good reason for relieving him against the consequences of a risk which every exporter ought to calculate for himself.

They are, therefore, of opinion, that the prayer of the petition of Nathaniel Cutter ought not to be granted.

5th CONGRESS.]

No. 121.

[2d SESSION.]

## FOREIGN COINS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 11, 1798.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, of the 5th instant, respectfully reports:

That, in pursuance of the power vested in the Secretary of the Treasury, by the fourteenth section of the act, entitled "An act establishing a mint, and regulating the coins of the United States," authority was given to the Director of the mint, on the twelfth day of April, 1797, to receive from the President and Directors of the Bank of the United States, any sum not exceeding ten thousand dollars, in foreign gold and silver coins, except Spanish milled dollars and parts of such dollars; and also, on the re-payment of the whole or any part of the said sum, in coins of the United States, not less than three thousand dollars at one time, to receive an additional advance, in the said foreign coins, equal to such re-payment.

The authority aforesaid was given at the request of the Director of the mint, to enable him to pursue the business of coinage without interruption, and to prevent the inconveniences and expenses attending repeated meltings of deposited bullion, which were stated in his report of November 29th, 1796.

With respect to the third section of the act, entitled "An act regulating foreign coins, and for other purposes," the Secretary observes, that the receipts and payments of the treasury are made at the Bank of the United States, and that the revenue in distant ports has been, with very few exceptions, drawn into the treasury by the sale of bills on the collectors. No particular portions of the specie resting in the vaults of the bank have been deemed as the exclusive property of the United States; on the contrary, the sums of specie deposited, have ever been considered as an aggregate fund, in which all the creditors and stockholders of the bank were jointly interested.

This view of the subject has not, however, in the opinion of the Secretary, prevented the execution of the intention of Congress. The Directors of the Bank of the United States have ever been willing to co-operate in promoting the success of the mint establishment, and, on the requisition of the Secretary, would, at any time, have advanced such of the foreign coins in their possession as it might be for the interest of the United States to cause to be recoined. During the years 1795 and 1796, the sums in the bank, of foreign silver, other than Spanish dollars, were, however, very inconsiderable; and of the foreign gold coins in the bank, a very considerable proportion consisted of French and Spanish coins, for which there was a foreign demand, though they could not have been coined without a loss, which must have been borne by the United States. The state and prospects of the treasury, during the years 1795 and 1796, were, moreover, such as to dissuade the Secretary from advances not appearing to be of primary importance.

Since the promulgation of the proclamation of the President of the United States, dated the 22d July, 1797, the quantities of foreign silver coins, other than Spanish dollars, have very considerably increased; and the present prospect is, that, under the operation of existing arrangements, no difficulty will be found in supplying the mint with any sums to the coinage of which it may be found competent.

All which is respectfully submitted.

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January 10th, 1798.*

5th CONGRESS.]

No. 122.

[2d SESSION.]

## COLLECTION OF DUTIES ON IMPORTS AND TONNAGE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 25, 1798.

The Secretary of the Treasury respectfully reports to the House of Representatives:

That, in obedience to their resolution, passed on the 2d day of February, 1797, he has prepared the system, herewith transmitted, for enabling the House more readily to comprise, in one act, the various laws now in force for regulating the collection of duties on goods, wares, and merchandise, imported in the United States; including, also,

a plan for the establishment of new districts on the rivers Ohio and Mississippi, and on the northern boundary of the United States, as required by the resolution of the 23d of May, 1796.

The proposed system includes or relates to the whole or some part of the following acts of Congress, viz:

An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships or vessels, passed on the 4th day of August, 1790.

An act making further provision for the payment of the debts of the United States, passed on the 10th of August, 1790.

An act to provide for the unloading of ships or vessels, in cases of obstruction by ice, passed on the 7th of January, 1791.

An act giving effect to the laws of the United States within the State of Vermont, passed on the 2d day of March, 1791.

An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits, imported from abroad, and laying others in their stead; and, also, upon spirits distilled within the United States, and for appropriating the same, passed on the 3d March, 1791.

An act relative to the six dollar of Denmark, passed on the 3d of March, 1791.

An act making further provision for the collection of the duties by law imposed on teas, and to prolong the term for the payment of duties on wines, passed on the 3d of March, 1791.

An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein, passed on the 16th of February, 1792.

An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned, passed on the 2d of May, 1792.

An act concerning the duties on spirits distilled within the United States, passed on the 8th day of May, 1792.

An act regulating foreign coins, and for other purposes, passed on the 9th of February, 1793.

An act for repealing the several impost laws of the United States, so far as they may be deemed to impose a duty on useful beasts imported for breed, passed on the 27th of February, 1793.

An act supplementary to the act, entitled an act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships or vessels, passed on the 2d of March, 1793.

An act for extending the benefit of drawback and terms of credit in certain cases, and for other purposes, passed on the 4th day of June, 1794.

An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas, passed on the 5th day of June, 1794.

An act laying certain duties upon snuff and refined sugar, passed on the 5th day of June, 1794.

An act laying additional duties on goods, wares, and merchandise, imported into the United States, passed on the 7th day of June, 1794.

An act supplementary to the several acts imposing duties on goods, wares, and merchandise, imported into the United States, passed on the 29th of January, 1795.

An act making further provision in cases of drawbacks, passed on the 29th of January, 1795.

An act relative to the compensations of certain officers employed in the collection of the duties of impost and tonnage, passed on the 14th of February, 1795.

An act supplementary to the act, entitled an act to provide more effectually for the collection of the duties on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships or vessels, passed on the 26th of February, 1795.

An act making further provision relative to the revenue cutters, passed on the 6th of May, 1796.

An act in addition to an act, entitled An act supplementary to the act, entitled An act to provide more effectually for the collection of the duties on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships or vessels, passed on the 27th of May, 1796.

An act relative to the compensations and duties of certain officers employed in the collection of impost and tonnage, passed on the 3d day of March, 1797.

An act for raising a further sum of money by additional duties on certain articles imported, and for other purposes, passed on the 3d of March, 1797.

An act laying additional duty on salt imported into the United States, and for other purposes, passed on the 8th day of July, 1797.

The Secretary observes, that, to obviate inconveniences which have been experienced, he has taken the liberty to introduce the forms of oaths, and of certain official documents necessary to be known or observed by merchants, consignees, and masters of vessels, and which it appears to be expedient to establish by law. Certain other amendments or additions to the laws now in force, which have appeared to be advisable, are written in the italic character, for the purpose of being more readily distinguished and particularly considered by the House.

That part of the resolution of February 2d, 1797, which requires the Secretary to report a tariff of duties, is in a course of execution, and will be transmitted as soon as possible.

All which is respectfully submitted by

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January 24th, 1798.*

[NOTE. The plan herein proposed is omitted in this compilation; being the same as the act of the 2d March, 1793, which was based upon this report.]

## MILITARY AND NAVAL EXPENDITURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 7, 1798.

The Secretary of the Treasury, in obedience to three resolutions of the House of Representatives, passed on the 3d day of March, 1797, respectfully reports:

That the statement herewith transmitted, marked A, exhibits a general view of the sums advanced from the treasury, for the support of the military establishment, prior to the first day of January, 1797.

That the statement marked B exhibits a view, in detail, of the accounts of the several quartermasters, contractors, agents for the purchase of supplies, and, generally, of all receivers of public moneys, from the first of January, 1791, to the 1st of January, 1797, (the sums advanced to the treasurer for the War Department excepted.) Also, a view of the ultimate application, under various heads of expenditure, of the moneys paid as aforesaid, so far as the accounts thereof had been settled at the treasury, on the 1st day of January, 1797, with a list of the balances which remain to be accounted for on the said day.

That the statement marked C exhibits a view of the sums advanced prior to the 1st of January, 1797, and which then remained to be accounted for by agents for the military establishment, other than those immediately accountable to the Department of War, and the purposes for which the advances were made.

That the statement marked D exhibits a general view of the moneys advanced from the treasury, prior to January, 1797, for erecting and repairing fortifications at several ports and harbors of the United States.

That the statement marked E exhibits, in detail, the sums accounted for by the agents for erecting and repairing fortifications at the ports and harbors aforesaid, prior to the 1st of January, 1797.

That the statement marked F exhibits the balances which remained to be accounted for on the 1st of January, 1797, by the agents for erecting and repairing fortifications at certain ports and harbors of the United States.

That the statement marked G exhibits a summary view of the moneys advanced to the naval agents, and other persons employed in procuring supplies for the naval establishment, prior to the first day of January, 1797.

That the statement marked H exhibits, in detail, the sums accounted for, prior to the 1st of January, 1797, of the sums previously advanced on account of the naval establishment.

That the statement marked I exhibits the balances which remained to be accounted for on the 1st of January, 1797, of the sums previously advanced on account of the naval establishment.

That the statement marked K exhibits the sums advanced to agents for the payment of military pensions, from the 1st of January, 1790, to the first of January, 1797, the sums accounted for, and the balances remaining to be accounted for on the day last mentioned.

That the statement marked L exhibits, in detail, the sums advanced in pursuance of warrants issued by the Department of War, from the 1st of January, 1791, to the 1st of January, 1797, also, the sums accounted for, and the balances remaining to be accounted for, on the day last mentioned.

That the statement marked M exhibits an estimate of the probable application of the sums advanced by warrants issued by the Department of War, the accounts of which were not finally settled on the 1st of January, 1797.

That the statement marked N exhibits the ultimate application of moneys issued pursuant to warrants of the Department of War, for the military establishment, prior to the 1st of January, 1797, so far as the accounts have been finally settled.

That the statement marked O exhibits a summary view of the expenditures on account of the military establishment, by the Department of War, from the 1st of January, 1791, to the 1st of January, 1797.

That the statement marked P is an account of moneys advanced for the naval establishment, to the 1st of January, 1797, the accounts for which remained unsettled with the Department of War.

That the statement marked Q exhibits the ultimate application of moneys advanced by warrants of the Department of War, for the naval establishment, to the 1st of January, 1797, the accounts of which have been settled.

That the statement marked R exhibits a summary view of the expenditures on account of the naval establishment, by the Department of War, to the 1st of January, 1797.

That the statement marked S exhibits a continued view of the sums advanced from the treasury, on account of the naval establishment, during the year 1797, with a statement of the appropriation remaining unexpended at the close of the said year.

That the statement marked T exhibits a general view of the appropriations and expenditures for the military establishment, during the year 1797, with the appropriations remaining unexpended at the close of the said year.

The Secretary respectfully reports, that it appears by the estimates herewith transmitted from the Department of War, marked U, that the public service requires that the following sums be appropriated, namely:

For completing and equipping the frigates United States, Constitution, and Constellation,	\$115,744 53
For the pay of the officers and crews, together with their subsistence for twelve months,	216,678 20
For repairs and contingent expenses of all kinds,	60,000 00
For pay of persons having charge of the navy yards, rents, the purchase of cannon and howitzers, carriages for the same, and the transportation of live oak from Georgia,	29,726 00
Total estimate for the naval establishment,	\$422,148 73

And that the following sums are estimated deficiencies of former appropriations for the military establishment, to the close of 1797:

For the subsistence of the non-commissioned officers and privates of the army,	114,165 95
For the quartermaster's department, the Indian department, the defensive protection of the frontiers, bounties, and contingent expenses,	50,000 00
	164,165 95

Amounting, in the whole, to \$586,314 68

The Secretary observes, that the deficiency of the former appropriation for subsistence is to be principally attributed to a late arrangement with the contractor, which requires that he should deposit six months provision in advance for the troops at all the ports upon the lakes, as well as at some other of the most distant ports.

All which is most respectfully submitted, by

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February 7, 1798.*

A.

*A summary statement of the moneys received by Military Agents, from the 1st January, 1791, to 1st January, 1797, shewing the total amount of their expenditures during that period, and of the balances which remained to be accounted for by them, on the 1st January, 1797.*

The payments made at the treasury, according to the annual printed accounts, were, viz:

From the institution of the Government to the 31st December, 1791,	\$623,804 03
Deduct payments 31st December, 1790,	201,161 06
	\$431,642 97
In the year 1792,	1,114,350 94
In the year 1793,	1,132,443 91
In the year 1794,	2,610,090 39
In the year 1795,	2,420,612 31
In the year 1796,	1,280,566 56
	Total,
	8,989,707 08

Deduct the payments which were made to the late paymaster and the present treasurer of the War Department:

To Joseph Howell, late paymaster, in 1791,	262,240 76
Ditto, in 1792,	329,595 56
Treasurer of the War Department in 1792,	303,240 00
Ditto, in 1793,	449,434 04
Ditto, in 1794,	930,661 93

Treasurer of the War Department in 1795,	-	-	1,130,377 42	
Ditto, in 1796,	-	-	520,125 42	
			<u>3,925,675 13(a.)</u>	
Deduct a payment to Willings and Francis, January 14, 1795, which they returned into the treasury, as per their account settled, No. 9377,	-	-	45,000 00	
Also a payment of 1,000 dollars to Edward Carrington, by John Davis, and for which Mr. Carrington has accounted, as supervisor of the district of Virginia,	-	-	1,000 00	
			<u>46,000 00</u>	
Leaves the true amount paid to military agents (moneys paid to the Treasurer of the War Department excepted) \$5,018,031 95, as above.				5,018,031 95
Amount transferred from the War Department, and accounted for by sundry military agents at the Treasury,	-	-	-	303,182 28
Transferred from the Naval Department, and accounted for herein,	-	-	-	250 01
Payments made at the treasury, in 1797, or credits given in account for expenditures, before the 1st January, 1797,	-	-	-	46,580 84
				<u>\$5,368,045 08</u>
<i>Expenditures, as per abstract B.</i>				
Quartermaster General's department,	-	-	-	1,333,835 78
Commissary General's do.	-	-	-	947,510 62
Military stores' do.	-	-	-	374,456 57
Clothing do.	-	-	-	580,252 48
Indian do.	-	-	-	239,463 80
Hospital do.	-	-	-	40,749 65
Ordnance do.	-	-	-	64,112 09
				<u>3,580,380 99</u>
Payments made to the latelines of Maryland, Virginia, and North Carolina, being their arrearages, payable in specie,	-	-	-	36,642 45
Transferred to the accounts of naval expenditures, and accounted for therein,	-	-	-	17,101 75
Transferred to the War Department, to be accounted for therein,	-	-	-	33,429 29
Balances which remained to be accounted for at the treasury, on the 1st January, 1797, as per statement C,	-	-	-	1,700,490 60
				<u>\$5,368,045 08</u>

## TREASURY DEPARTMENT,

Register's Office, January 31st, 1798.

JOSEPH NOURSE, Register.

(a.) Note explanatory of the application of this sum of \$3,925,675 13, compared with the statements rendered by the War Department.

Sum paid to the War Department,	-	-	-	3,925,675 13
The treasurer of the War Department received, from 1st January, 1791, to 1st January, 1797, from sundry persons, for repayments,	-	-	-	22,502 82
He received, as treasurer of the War Department, for the use of the Navy,	-	-	-	33,500 00
There were moneys which remained to be applied on the 1st January, 1791, after deducting warrants which, at that time, were unsatisfied,	-	-	-	11,314 49
				<u>3,992,992 44</u>
Amount of warrants drawn on the paymaster and treasurer of the War Department by the Secretary of War, from 1st January, 1791, to 1st January, 1797, as per summary statement of the accountant of the War Department,	-	-	-	3,943,838 09
Amount of warrants drawn on the treasurer of the War Department, for the use of the Navy, as per said summary statement,	-	-	-	44,277 17
Balance in the hands of the treasurer of the War Department, on 1st January, 1797,	-	-	9,013 51	
Deduct warrants included in the amount of \$3,943,838 09, not then passed to the credit of the treasurer of the War Department,	-	-	4,136 33	
				<u>4,877 18</u>
				<u>3,992,992 44</u>

B.

An Abstract of the Accounts of the several Quartermasters, Contractors, Agents for the Purchase of Supplies, and, generally, of all the receivers of the public moneys paid out of the Treasury, from the 1st January, 1791, to the 1st January, 1797, on account of the Military Establishment, (the sums advanced to the Treasurer for the War Department excepted) shewing the ultimate application, under various heads of expenditure, of the moneys thus paid; also, an Abstract of the Balances which remained to be accounted for at the Treasury, of the said moneys, on the 1st January, 1797.

NAMES.	Moneys paid at the treasury, from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the treasury in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF										MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per Abstract A. a.	
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores Department.	Ordnance Department.	Indian Department.	Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by late Govm't.	Moneys transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	From Military Agents respectively.	To Military Agents respectively.		
Jonathan Andress, -	79 69	-	-	-	79 69	-	-	-	-	-	-	-	-	-	-	-	-	-
William Allen, -	400 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adam Anstate, -	204 00	-	-	-	-	-	-	-	400 00	-	-	-	-	-	-	-	-	-
Thomas Atkinson, -	242 04	-	-	-	-	-	-	-	204 00	-	-	-	-	-	-	-	-	-
Michael Alice, -	461 67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
John Bellie, -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
William Blount, -	38,065 50	-	6,000 00	-	224,672 33	-	259 65	-	-	-	-	146 73	-	-	-	225,078 71	-	-
Thomas Billington and C. Young, -	96,282 67	-	-	-	-	24,400 00	-	-	-	-	-	19,665 50	-	-	-	-	-	-
Nathl. Beach and A. Canfield, -	15,117 30	-	-	-	-	-	-	96,282 67	-	-	-	-	-	-	-	-	-	-
Clement Biddle, -	19,316 75	-	-	-	-	-	-	15,117 30	-	-	-	-	-	-	-	-	-	-
Stephen Bruce, -	3,140 09	-	200 00	-	582 33	2,905 52	-	-	-	-	-	828 90	-	-	-	-	-	15,000 00
Gabriel Blakeny, -	947 84	-	-	-	826 21	2,458 13	-	55 75	-	-	-	-	-	-	-	-	-	-
John Bray, -	4,714 09	-	1,000 00	-	-	947 84	-	-	-	-	-	-	-	-	-	-	-	-
Jacob Bower, -	7,612 16	-	-	-	1,588 27	4,125 82	-	-	-	-	-	-	-	-	-	-	-	-
Burrell Brown, -	165 00	-	-	-	-	1,332 06	-	-	-	-	-	-	-	-	-	-	-	-
Ephraim Blaine, -	32,493 02	-	-	-	-	165 00	-	-	-	-	-	-	-	-	-	600 00	6,880 10	-
Joseph Bellinger, -	4,880 17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barnes and Putnam, -	110 80	-	-	-	-	4,880 17	-	-	-	-	-	-	-	-	-	-	-	32,493 02
Robert Barr, -	27 74	-	-	-	-	-	110 80	-	-	-	-	-	-	-	-	-	-	-
Zaccheus Biggs, -	5,938 00	-	-	-	-	27 74	-	-	-	-	-	-	-	-	-	-	-	-
Brown, Francis, & Co. -	28,400 00	13,035 45	-	-	-	5,938 00	-	-	-	-	-	-	-	-	-	-	-	-
James Byers, -	2,782 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T. Billington and G. Bryan, -	110,174 55	-	-	-	-	-	-	-	-	24,524 50	-	-	-	16,910 95	-	-	-	-
Beach, Hays, and Baldwin, -	18,351 05	-	-	-	-	-	-	110,174 55	-	2,782 50	-	-	-	-	-	-	-	-
Cornelius Baldwin, -	286 99	-	-	-	-	-	18,351 05	-	-	-	-	-	-	-	-	-	-	-
Carried forward, dolls.	390,193 62	13,035 45	7,200 00	-	227,748 83	47,883 99	657 44	239,981 32	604 00	27,307 00	20,641 13	-	-	16,910 95	225,678 71	6,880 10	47,493 02	

B—Continued.

NAMES.	Moneys paid at the Treasury from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the Treasury in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF								Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrearages due by late Govm't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per Abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores Department.	Ordnance Department.	Indian Department.	From Military Agents respectively.				To Military Agents respectively.		
<i>Brought forward,</i>	390,193 62	13,035 45	7,200 00	-	227,748 83	47,883 99	657 44	239,981 32	604 00	27,307 00	20,641 13	-	-	16,910 95	225,678 71	6,880 10	47,493 02	
Chauncey Brewer,	37 30	-	-	-	-	-	37 30	-	-	-	-	-	-	-	-	-	-	
John Baker,	1,983 22	-	-	-	581 97	1,401 25	-	-	-	-	-	-	-	-	-	-	-	
Blakeley and Vance,	3,565 37	-	-	-	789 61	2,345 76	-	-	-	-	-	-	-	-	-	-	-	
John Ballanger,	1,092 74	-	-	-	-	1,049 83	-	-	-	-	-	-	-	-	-	-	-	
Richard Bagnall,	422 47	-	-	-	-	205 95	-	-	42 91	-	-	-	-	-	-	-	430 00	
Solomon Bedinger,	414 99	-	-	-	216 52	414 99	-	-	-	-	-	-	-	-	-	-	-	
Betton and Harrison,	11 71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Elijah Craig,	112 58	-	-	-	-	-	11 71	-	-	-	-	-	-	-	-	-	-	
Benjamin Conner,	387 57	-	-	-	-	112 58	-	-	-	-	-	-	-	-	-	-	-	
Israel Chapin,	2,688 60	-	14,955 83	-	129 19	258 38	-	-	-	-	-	-	-	-	-	-	-	
Patrick Campbell,	1,639 20	-	1,500 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
John Chisholm,	3,581 45	-	1,000 00	-	-	-	-	-	3,139 20	-	17,644 43	-	-	-	-	-	-	
William Cooke,	835 50	-	250 00	-	-	-	-	-	-	-	2,781 45	-	-	-	-	-	-	
Peter Cooper,	106 21	-	-	-	214 28	871 22	-	-	-	-	-	-	-	700 00	-	-	2,500 00	
Edward Carrington,	87,356 28	-	-	-	-	-	-	106 21	-	-	-	-	-	-	-	-	-	
James Caldwell,	329 92	-	-	-	53,669 02	11,007 46	119 02	5,110 17	-	-	-	-	-	-	-	-	-	
Gilbert Chadwick,	907 17	-	-	-	-	329 92	-	-	-	-	-	-	15,850 61	1,000 00	2,600 00	-	-	
Samuel Coleman,	3,870 00	-	-	-	-	232 68	-	-	-	-	-	-	-	-	-	-	-	
Alexander Cameron,	7,006 47	-	-	-	-	674 49	-	-	-	-	-	-	-	-	-	-	-	
Charles D. Cooper,	28 87	-	-	-	1,362 79	2,504 93	-	-	-	-	-	-	-	-	-	-	-	
Moses N. Combs,	16 44	-	-	-	5,757 18	1,249 29	-	-	-	-	-	-	-	-	-	-	2 28	
James Cobert,	256 00	-	-	-	-	-	28 87	-	-	-	-	-	-	-	-	-	-	
Joel Collins,	34 33	-	-	-	-	-	-	16 44	-	-	-	-	-	-	-	-	-	
Clark and Hammond,	123 36	-	-	-	-	-	-	-	-	-	256 00	-	-	-	-	-	-	
Thomas Carnal,	5,500 00	-	-	-	-	123 36	-	-	34 83	-	-	-	-	-	-	-	-	
John Corkey Owings & Co.	490 56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,500 00	
Charles Clinton,	866 95	-	-	-	-	490 56	-	-	-	-	-	-	-	-	-	-	-	
Duncan Campbell,	34 72	-	-	-	-	866 95	-	-	-	-	-	-	-	-	-	-	-	
J. Dickert, P. Gonter, and J. Groff,	3,204 00	-	-	-	-	34 72	-	-	-	-	-	-	-	-	-	-	-	
Elias B. Dayton,	435 76	-	500 00	-	-	-	-	-	3,204 00	-	-	-	-	-	-	-	-	
William Dean,	36 00	-	-	-	507 31	428 45	-	-	36 00	-	-	-	-	-	-	-	-	
<i>Carried forward, dolls.</i>	517,569 36	13,035 45	25,408 83	-	291,209 38	72,254 08	854 34	245,214 14	7,060 44	27,307 00	41,323 01	-	15,850 61	16,910 95	227,378 71	9,480 10	55,925 30	

B—Continued.

NAMES.	Moneys paid at the treasury, from 1st. January, 1791, to 1st. January, 1797, according to the printed public accounts.	Moneys paid or credits given at the treasury in the year 1797, for expenditures made before 1st. January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER HEADS OF								Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by late Govt.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st. January, 1797, as per abstract A. a.
					Quartermaster's Department.	Commissary of provisions' Department.	Hospital Department.	Clothing Department.	Military stores' Department.	Ordnance Department.	Indian Department.	From Military Agents respectively.				To Military Agents respectively.		
<i>Brought forward,</i>	517,569 36	13,035 45	25,405 83	-	291,209 38	72,254 08	854 34	245,214 14	7,060 44	27,307 00	41,323 01	-	15,850 61	16,910 95	227,378 71	9,480 10	55,925 30	
John Deniston, -	982 40	-	-	-	-	982 40	-	-	-	-	-	-	-	-	-	255 03	1,000 00	
John Duncan, -	255 03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
John Davis, -	1,000 00	-	-	-	-	-	134 91	-	-	-	-	-	-	-	300 00	-	-	
Elisha C. Dick, -	134 91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
James Duncan, -	1,572 27	-	-	-	-	1,872 27	-	-	155 38	-	-	-	-	-	-	-	-	
Francis De Hebecourt, -	155 38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Isaiah Doane, -	250 41	-	-	-	194 91	55 50	-	-	-	-	-	-	-	-	-	-	-	
Richard W. Downing, -	314 66	-	-	-	-	-	314 66	-	-	-	-	-	-	-	-	-	-	
Thomas Ewing, -	120 00	-	-	-	-	-	-	120 00	-	-	-	-	-	-	-	-	-	
Edward Evans, -	246 11	-	-	-	-	246 11	-	-	-	-	-	-	-	-	-	-	-	
Reuben Easton, -	148 57	-	-	-	-	148 57	-	-	-	-	-	-	-	-	12,877 00	-	403,365 96	
Elliott and Williams, -	762,786 67	-	-	-	40,080 72	326,309 56	-	-	-	-	5,907 43	-	-	-	-	-	9,750 00	
Thomas Edgar, -	23 10	-	-	-	-	23 10	-	-	-	-	-	-	-	-	-	-	-	
R. Edwards & others, -	9,750 00	-	-	-	-	-	-	993 58	-	-	-	-	-	-	-	-	70,555 03	
Royal Flint, -	993 58	-	-	-	-	-	-	-	-	-	-	-	-	-	255 03	-	-	
Theodosius Fowler, -	70,000 00	-	300 00	-	-	-	-	-	-	-	-	-	-	190 80	-	800 00	162,356 72	
Tench Francis, -	602,100 00	-	-	-	14,202 27	218 50	11,310 96	42,460 36	302,968 13	-	67,592 26	-	-	-	-	-	12,714 66	
Waters Forbes, -	55 68	-	-	-	-	-	55 68	-	-	-	-	-	-	-	-	-	-	
John J. Faesch, & Co. -	12,714 66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
John Fitzgerald, -	21 95	-	-	-	21 95	-	18 57	-	-	-	-	-	-	-	-	-	-	
Samuel Field, -	18 57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400 00	
George Fleming, -	4,863 00	-	-	-	4,863 00	-	-	-	-	-	-	-	-	-	-	-	-	
John Finnie, -	2,400 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000 00	-	
Nicholas Fish, -	54 93	-	-	250 01	54 93	-	250 01	-	-	-	-	-	-	-	-	-	-	
Anthony Foster, -	1,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Squire Grant, -	46 12	-	-	-	46 12	1,115 29	-	-	-	-	-	-	-	-	-	-	-	
James Glenholm, -	2,022 74	-	-	-	907 45	-	256 94	-	-	-	-	-	-	-	-	-	-	
Goldthwait & Baldwin, -	256 94	-	-	-	-	-	30 00	-	-	-	-	-	-	-	-	-	1,972 69	
Capt. R. H. Greaton, -	30 00	-	-	-	-	-	-	103,991 98	-	-	-	-	-	-	-	-	-	
Geo. & Jacob Gilbert, -	105,964 67	-	-	-	-	-	-	814 88	-	-	-	-	-	-	-	-	36,000 00	
Joel Gibbs, -	814 88	-	-	-	-	175 99	241 17	-	-	-	-	-	-	-	-	-	-	
George Gale, -	36,417 16	-	-	-	-	183 00	-	-	-	-	-	-	-	-	-	-	66 03	
Jeremiah Gullion, -	183 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Edward Gove, -	66 03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Carried forward, dolls.</i>	2,135,332 78	13,035 45	25,705 83	250 01	351,580 73	403,584 37	13,467 24	393,594 94	310,183 95	27,307 00	114,822 70	-	15,850 61	17,101 75	240,810 74	12,535 13	755,106 39	

B—Continued.

NAMES.	Moneys paid at the treasury, from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the treasury in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER HEADS OF									Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores' Department.	Ordnance Department.	Indian Department.	Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by late Govm't.	From Military Agents respectively.			To Military Agents respectively.		
<i>Brought forward,</i>	2,135,332 78	13,035 45	25,705 83	250 01	351,580 73	403,584 37	13,467 24	393,594 94	310,183 95	27,307 00	114,822 70	-	15,850 61	17,101 75	240,810 74	12,535 13	755,106 39	
Nathaniel Gorham, -	9,119 22	365 00	-	-	-	-	-	-	-	9,484 22	-	-	-	-	-	-	-	
Michael Gunkle, -	7,883 16	-	-	-	3,485 09	4,398 07	-	-	-	-	-	-	-	-	1,000 00	-	7,500 00	
John Gordon, -	2,104 64	-	-	-	79 20	3,025 44	-	-	-	-	-	-	-	-	-	-	-	
Henry Glen, -	7,500 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gunkle and John, -	6,847 12	1,565 23	-	-	3,465 27	4,947 08	-	-	-	-	-	-	-	-	-	-	-	
Daniel Gano, -	103 36	-	-	-	-	103 36	-	-	-	-	-	-	-	-	-	-	-	
William Hill, -	31,653 14	-	-	-	-	-	-	31,653 14	-	-	-	-	-	-	-	-	-	
Thomas Harwood, -	10,085 51	-	-	-	-	-	-	-	-	-	-	1,688 52	-	-	-	8,396 99	42,500 00	
Samuel Hughes, -	42,500 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,163 48	
John Habersham, -	128,760 58	-	-	-	567 43	2,723 15	-	-	-	-	-	-	-	-	-	91,306 52	-	
Daniel Hale, -	6,116 11	-	-	-	680 11	1,824 50	24 00	-	-	-	3,587 50	-	-	-	-	-	-	
Abraham Hunt, -	15,914 70	-	-	-	10,611 90	6,163 16	136 97	-	-	-	-	-	-	-	1,000 00	-	-	
Stephen Hays, -	6 40	-	-	-	-	-	6 40	-	-	-	-	-	-	-	-	-	-	
Samuel Hodgdon, -	224,678 85	-	199,790 73	-	116,542 13	-	1,371 91	1,263 41	48,386 37	20,888 93	963 00	-	16,443 14	-	-	138,033 63	80,577 06	
Godlove Hieskill, -	1,486 92	-	250 00	-	807 16	929 76	-	-	-	-	-	-	-	-	-	-	9,000 00	
Thomas Lloyd Halsey, -	9,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Samuel Hewitt, -	411 66	-	-	-	223 51	188 15	-	-	-	-	-	-	-	-	-	-	-	
Matthew Harvey, -	1,358 86	-	-	-	382 26	976 60	-	-	-	-	-	-	-	-	-	-	-	
Alex'r Humphreys, -	4,464 47	1,189 04	600 00	-	1,795 36	3,564 41	814 19	79 55	-	-	-	-	-	-	-	-	-	
Nicholas Hoffman, -	7,313 42	-	-	-	-	-	-	-	-	-	7,313 42	-	-	-	-	-	-	
Andrew Hannah, -	172 42	-	-	-	-	172 42	-	-	-	-	-	-	-	-	-	-	-	
David Henley, -	19,464 19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,993 12	13,471 07	
James Hutchinson, (estate of) -	30 33	-	-	-	-	-	30 33	-	-	-	-	-	-	-	-	-	-	
Thos. Higgenbotham, -	150 00	560 62	-	-	125 64	516 18	68 80	-	-	-	-	-	-	-	-	-	-	
J. and A. Hunt, -	4,013 54	-	-	-	-	-	4,013 54	-	-	-	-	-	-	-	-	-	-	
Benjamin Harwood, -	-	-	-	-	-	-	-	-	-	-	-	2,962 43	-	-	8,396 99	-	5,434 56	
John Hopkins, -	-	-	22,213 51	-	-	-	-	-	-	-	-	16,437 87	-	-	-	-	5,775 64	
Major Hamtramck, -	-	-	250 00	-	-	-	-	-	-	-	-	-	-	-	-	-	250 00	
Thomas Johnson, jun. -	202 06	-	1,435 34	-	595 30	1,042 10	-	-	-	-	-	-	-	-	-	-	-	
Jackson & Smith, -	142 58	-	-	-	-	-	142 58	-	-	-	-	-	-	-	-	-	-	
Benjamin Ingraham, -	24 00	-	-	-	-	-	24 00	-	-	-	-	-	-	-	-	-	-	
William Johnson, -	5,214 80	14,172 40	-	-	-	-	-	-	-	-	36,042 64	-	-	-	16,655 44	-	-	
<i>Carried forward, dolls.</i>	2,682,054 82	30,887 74	250,245 41	250 01	190,941 09	434,158 75	20,093 56	426,600 11	358,570 32	57,680 15	162,729 26	21,088 82	32,293 75	17,101 75	267,863 17	256,265 39	953,778 20	

B—Continued.

NAMES.	Moneys paid at the treasury from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the treasury, in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF										Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by the late Govm't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per abstract A. a.
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<i>Brought forward, -</i>	2,682,054 82	30,887 74	250,245 41	250 01	490,941 09	434,158 75	20,093 56	426,600 11	358,570 32	57,680 15	162,729 26	21,088 82	32,293 75	17,101 75	267,863 17	256,265 39	953,778 20			
Henry Knox, -	7,695 62	-	-	-	-	-	-	-	7,695 62	-	-	-	-	-	-	-	-			
James King, -	83,211 85	-	-	-	9,990 85	66,673 54	-	-	1,606 78	-	4,940 68	-	-	-	-	-	-			
Major Kersey, -	27 33	-	-	-	-	-	27 33	-	-	-	-	-	-	-	-	-	-			
Captain Howell Lewis, -	136 10	-	-	-	-	136 10	-	-	-	-	-	-	-	-	-	-	-			
William Lawton, -	157 75	-	-	-	-	-	157 75	-	-	-	-	-	-	-	-	-	-			
Samuel Lewis, -	400 00	-	-	-	-	-	-	102 11	-	-	-	-	-	-	-	-	297 89			
David Logan, -	42 91	-	-	-	-	-	-	-	42 91	-	-	-	-	-	-	-	-			
Tobias Lear, -	17,016 67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,016 67			
William Lindsay, -	3,549 54	-	-	-	1,973 05	1,576 49	-	-	-	-	-	-	-	-	-	-	-			
Henry Lee, -	-	-	3,000 00	-	3,454 22	-	415 46	-	-	-	-	-	-	-	-	-	-			
John G. Mayer, -	1,828 42	-	1,030 00	-	1,213 26	1,645 16	-	-	-	-	-	-	-	-	2,600 00	-	1,730 32			
Charles M'Clure, -	3,670 65	-	1,000 00	-	1,174 94	3,495 71	-	-	-	-	-	-	-	-	-	-	-			
Speirs, M'Leod & Co. -	13,178 26	-	-	-	2,035 60	11,142 66	-	-	-	-	-	-	-	-	-	-	-			
Abraham Millan, -	48 86	-	-	-	8 66	40 20	-	-	-	-	-	-	-	-	-	-	-			
John M'Intire, -	318 64	-	-	-	-	318 64	-	-	-	-	-	-	-	-	-	-	-			
John Miller, Jun -	428 00	-	-	-	-	-	-	428 00	-	-	-	-	-	-	-	-	-			
Solomon Maxwell, -	364 92	-	1,000 00	-	291 32	1,073 60	-	-	-	-	-	-	-	-	-	-	-			
Jacob Millart, -	4,533 18	-	-	-	1,649 82	2,883 36	-	-	-	-	-	-	-	-	-	-	-			
William Minor, -	37,010 60	-	-	-	8,136 82	27,511 03	1,324 29	-	-	-	38 46	-	-	-	-	-	-			
Matthews & Bodwell, -	87 87	-	-	-	87 87	-	-	-	-	-	-	-	-	-	-	-	-			
Abraham Morrow, -	312 00	-	-	-	-	-	-	-	312 00	-	-	-	-	-	-	-	-			
Leonard Marbury, -	4,259 39	-	-	-	2,169 74	829 52	-	-	-	-	1,260 13	-	-	-	-	-	-			
Henry Miller, -	145,584 96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Manning, Wykoff & Co. -	54,345 35	-	-	-	4,715 49	47,559 30	2,070 56	-	-	-	-	-	-	-	20,143 34	-	165,728 30			
James Mease, -	51 00	-	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-			
Thomas Marshall, -	833 33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	833 33	-			
G. Marks & P. Lotz, -	624 00	-	-	-	-	-	-	624 00	-	-	-	-	-	-	-	-	-			
Jos. M'Clellan & Son, -	2,058 72	-	-	-	1,579 80	478 92	-	-	-	-	-	-	-	-	-	-	-			
<i>Carried forward, dolls.</i>	3,063,830 74	30,887 74	256,275 41	250 01	529,422 53	599,522 98	24,139 95	427,754 22	368,227 63	57,680 15	168,998 53	21,088 82	32,293 75	17,101 75	290,605 51	257,098 72	1,138,551 38			

B—Continued.

NAMES.	Moneys paid at the treasury, from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid, or credits given at the treasury, in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF											Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrearages due by the late Gov't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st of January, 1797, as per abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military stores Department.	Ordnance Department.	Indian Department.	From Military Agents respectively.	To Military Agents respectively.								
<i>Brought forward, -</i>	3,063,830 74	30,887 74	256,275 41	250 01	529,422 53	599,522 98	24,139 95	427,754 22	368,227 63	57,680 15	168,968 53	21,088 82	32,293 75	17,101 75	290,606 51	257,098 72	1,138,551 38				
William M'Mahon, -	70 25	-	-	-	4 25	66 00	-	-	-	-	-	-	-	-	-	-	-				
James Martin, -	5 00	-	-	-	-	-	5 00	-	-	-	-	-	-	-	-	-	-				
John M'Clallen, -	65 00	-	-	-	-	-	65 00	-	-	-	-	-	-	-	-	-	-				
James Manning & Co. -	3,535 94	-	-	-	924 27	2,376 38	-	-	-	-	-	-	-	-	-	-	-				
Barclay M'Ghee, -	2,000 00	579 55	-	-	-	235 29	-	-	-	-	-	-	-	-	-	-	-				
Robert M'Clallen, -	212 04	-	-	-	-	-	212 04	-	-	-	2,679 55	-	-	-	100 00	-	-				
Francis Mulligan, -	4,522 42	-	-	-	1,044 07	3,086 16	392 19	-	-	-	-	-	-	-	-	-	-				
P. Nagle & P. Zieber, -	3,459 06	-	-	-	-	-	-	3,459 06	-	-	-	-	-	-	-	-	-				
John Nicholson, -	588 00	-	-	-	-	-	-	-	588 00	-	-	-	-	-	-	-	-				
Francis Nichols, -	775 03	-	-	-	175 03	-	-	-	-	-	-	-	-	-	-	-	-				
Presley Nevill, -	5,000 00	7,668 83	-	-	-	12,668 83	-	-	-	-	-	-	-	-	-	600 00	-				
John Nazro, -	-	-	250 00	-	14 89	101 88	-	-	-	-	-	-	-	-	-	-	-				
James O'Hara, -	976,033 09	-	702 35	-	642,749 94	5,320 91	2,127 45	-	5,568 94	-	-	-	-	-	-	-	133 23				
John Otto, -	12 34	-	-	-	-	-	12 34	-	-	-	12,546 87	-	-	-	-	-	191,382 92				
John Overton, -	8,456 81	-	-	-	-	-	-	-	-	-	-	-	-	-	138,033 63	255,072 04	-				
Rufus Putnam, -	1,195 07	-	1,000 00	-	-	-	-	-	-	-	9,856 81	-	-	-	1,400 00	-	-				
Richmond Pearson, -	834 70	-	500 00	-	198 40	1,131 30	5 00	-	-	-	2,195 07	-	-	-	-	-	-				
David Poe, -	10,527 42	-	-	-	1,152 00	951 63	422 41	-	-	-	-	-	-	-	-	-	-				
Thomas Potton & Co. -	1,028 71	-	-	-	199 75	828 96	-	-	-	-	-	-	-	-	-	-	8,001 38				
Ferdinand Phinizy, -	32,936 83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Richard Pindell, -	150 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,936 83				
John Puthuff, -	141 67	-	-	-	141 67	-	150 00	-	-	-	-	-	-	-	-	-	-				
James Roberts, -	906 34	-	1,418 34	-	1,149 58	1,158 10	17 00	-	-	-	-	-	-	-	-	-	-				
Aaron Robinson, -	453 62	-	700 00	-	304 82	848 80	-	-	-	-	-	-	-	-	-	-	-				
J. K. Read, -	257 25	-	120 00	-	-	-	377 25	-	-	-	-	-	-	-	-	-	-				
John Robinson, -	2,141 69	-	133 01	-	814 30	1,460 40	-	-	-	-	-	-	-	-	-	-	-				
Nathaniel Rochester, -	1,578 00	-	-	-	529 52	848 08	200 40	-	-	-	-	-	-	-	-	-	-				
Nathaniel Richards, -	1,337 79	-	-	-	203 17	1,134 62	-	-	-	-	-	-	-	-	-	-	-				
<i>Carried forward, dolls.</i>	4,122,054 81	39,136 12	261,099 11	250 01	1,179,028 19	631,505 03	28,361 32	431,213 28	374,384 57	57,680 15	196,246 83	21,088 82	32,293 75	17,101 75	430,140 14	512,770 76	1,371,005 74				

B—Continued.

NAMES.	Moneys paid at the treasury from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the treasury in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF								Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by late Govm't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per Abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores Department.	Ordnance Department.	Indian Department.	From Military Agents respectively.				To Military Agents respectively.		
<i>Brought forward,</i>	4,122,054 81	39,136 12	261,099 11	250 01	1,179,028 19	631,505 03	28,361 32	431,213 28	374,384 57	57,680 15	196,246 83	21,088 82	32,293 75	17,101 75	430,140 14	512,770 76	1,371,005 74	
Terence Reiley, -	8,247 98	-	-	-	-	-	8,247 98	-	-	-	-	-	-	-	-	-	100 00	
John Ragan, -	703 39	-	-	-	110 09	493 30	-	-	-	-	-	-	-	-	-	-	-	
Joseph Reid, -	281 10	-	-	-	-	281 10	-	-	-	-	-	-	-	-	-	-	-	
Samuel Richards, -	3,533 55	-	-	-	-	-	-	-	-	3,533 55	-	-	-	-	-	-	-	
Paul Revere, -	2,898 39	-	-	-	-	-	-	-	-	2,898 39	-	-	-	-	-	-	-	
John Rupp, -	286 45	-	-	-	-	-	-	286 45	-	-	-	-	-	-	-	-	-	
Mordecai Redd, -	87 52	-	-	-	-	87 52	-	-	-	-	-	-	-	-	-	-	-	
Allen Richardson, -	43 20	-	-	-	-	43 20	-	-	-	-	-	-	-	-	-	-	-	
James Read, -	3 06	-	-	-	3 06	-	-	-	-	-	-	-	-	-	-	-	-	
William Skinner, -	-	-	17,320 66	-	-	-	-	-	-	-	-	15,553 63	-	-	-	-	1,767 03	
Smith and Wykoff, -	586 77	-	-	-	-	586 77	-	-	-	-	-	-	-	-	-	-	-	
Samuel and John Smith, -	643 21	-	-	-	-	643 21	-	-	-	-	-	-	-	-	-	-	-	
J. Shepherd and R. Smith, -	37,915 12	-	-	-	-	-	-	37,915 12	-	-	-	-	-	-	-	-	-	
John Sullivan, -	581 34	-	-	-	97 35	483 99	-	-	-	-	-	-	-	-	-	-	-	
Melancthon Smith, -	8,082 04	-	1,576 25	-	3,065 86	6,592 43	-	-	-	-	-	-	-	-	-	-	-	
William Smith, -	8,887 36	825 49	1,000 00	-	1,139 48	9,435 95	137 42	-	-	-	-	-	-	-	-	-	-	
Robert Seagrove & Co. -	4,206 88	-	-	-	-	4,206 88	-	-	-	-	-	-	-	-	-	-	-	
Ebenezer Scott & Co. -	10 78	-	-	-	-	-	-	10 78	-	-	-	-	-	-	-	-	-	
Alexander Scott, -	7,668 47	-	250 00	-	137 77	780 70	-	-	-	-	-	-	-	-	-	-	7,000 00	
John Stewart, -	1,787 36	-	1,150 00	-	897 39	2,039 97	-	-	-	-	-	-	-	-	-	-	-	
James B. Smith, -	43 00	-	-	-	-	-	-	-	-	-	43 00	-	-	-	-	-	-	
Moses Scott, -	279 60	-	-	-	-	-	279 60	-	-	-	-	-	-	-	-	-	-	
Matthias Slough, -	6,923 64	-	-	-	1,424 57	2,521 96	-	-	-	-	-	-	-	-	500 00	-	3,448 88	
Matthew Spillard, -	6,473 18	-	-	-	2,036 38	4,264 02	169 53	3 25	-	-	-	-	-	-	-	-	-	
Benajah Smith, -	95,253 08	6,302 30	-	-	100,553 70	73,950 48	2,623 28	-	-	-	81 00	-	-	-	74,651 08	-	-	
Captain Joseph Savage, -	247 59	-	-	-	247 59	-	-	-	-	-	-	-	-	-	-	-	-	
Strong and Porter, -	539 64	-	-	-	132 84	406 80	-	-	-	-	-	-	-	-	-	-	-	
Sutton and Hardy, -	2,923 69	-	-	-	826 06	2,097 63	-	-	-	-	-	-	-	-	-	-	-	
Hugh Scott, -	276 90	-	-	-	-	-	276 90	-	-	-	-	-	-	-	-	-	-	
<i>Carried forward, dolls.</i>	4,321,471 10	46,263 91	282,396 02	250 01	1,289,700 33	740,420 94	39,124 26	469,428 88	374,384 57	64,112 09	196,370 83	36,642 45	32,293 75	17,101 75	505,291 22	512,770 76	1,383,321 65	

B—Continued.

NAMES.	Moneys paid at the Treasury from 1st January, 1791, to 1st January, 1797, according to the printed public accounts.	Moneys paid or credits given at the Treasury in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF								Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by late Govm't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of Naval Department, to be accounted for therein.	MONEYS PAID OVER.		Balances due from Military Agents on 1st January, 1797, as per Abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores Department.	Ordnance Department.	Indian Department.	From Military Agents respectively.				To Military Agents respectively.		
<i>Brought forward,</i>	4,321,471 10	46,263 91	282,396 02	250 01	1,289,700 33	740,420 94	39,124 26	469,428 88	374,384 57	64,112 09	196,370 83	36,642 45	32,293 75	17,101 75	505,291 22	512,770 76	1,383,321 65	
Peyton Short, —	5,166 68	—	—	—	—	5,482 16	—	—	—	—	—	—	—	—	833 33	—	517 85	
John Stille, —	348 00	—	18,230 56	—	—	—	—	348 00	—	—	—	—	—	—	—	—	—	
James Seagrove, —	4,682 10	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Scott and Ernest, —	317,432 88	—	—	—	30,968 90	168,235 97	—	—	—	—	21,912 66	—	1,000 00	—	—	—	—	
William Shute, —	835 58	—	—	—	278 52	525 16	31 90	—	—	—	—	—	—	—	—	—	118,228 01	
James Smith, (estate of)	21 11	—	—	—	—	21 11	—	—	—	—	—	—	—	—	—	—	—	
A. S. Swope, —	200 00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Daniel Stevens, —	142 45	—	—	—	142 54	—	—	—	—	—	—	—	—	—	—	—	200 00	
William Steele, —	4,236 00	—	—	—	—	4,236 00	—	—	—	—	—	—	—	—	—	—	—	
Bennet Searcy, —	18,692 41	—	—	—	—	—	—	—	—	—	18,692 41	—	—	—	—	—	—	
George Stricker, —	3,290 95	—	—	—	—	3,290 95	—	—	—	—	—	—	—	—	—	—	—	
Robert Searcy, —	2,973 78	—	—	—	—	2,973 78	—	—	—	—	—	—	—	—	—	—	—	
Joseph Strong, —	120 00	—	—	—	—	—	120 00	—	—	—	—	—	—	—	—	—	—	
Daniel Tillinghast, —	366 51	—	505 70	—	324 17	548 04	—	—	—	—	—	—	—	—	—	—	—	
R. Trout and J. Tylee,	107 61	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Teat and Nesbitt, —	67 12	—	—	—	—	—	67 12	107 61	—	—	—	—	—	—	—	—	—	
John Tinsley, —	5,000 00	—	—	—	5,000 00	—	—	—	—	—	—	—	—	—	—	—	—	
Philip Thomas, —	30 27	—	—	—	—	—	30 27	—	—	—	—	—	—	—	—	—	—	
Jabez True, —	371 53	—	—	—	—	—	371 53	—	—	—	—	—	—	—	—	—	—	
Henry Van Der Burg, —	2,831 89	—	—	—	640 58	—	56 41	—	—	—	—	—	—	—	—	—	—	
Francis Vigo, —	353 00	—	—	—	—	—	—	—	—	—	2,134 90	—	—	—	—	—	—	
Chauncey Whittlesey, —	8,515 00	316 93	2,050 00	—	3,727 03	6,661 26	358 10	—	—	—	—	—	—	—	—	—	—	
Archibald Woods, —	148 72	—	—	—	—	148 72	—	—	—	—	—	—	135 54	—	—	—	—	
J. and C. Wilkins & Co.	10,230 24	—	—	—	—	10,230 24	—	—	—	—	—	—	—	—	—	—	—	
Nathaniel Waters, —	108 47	—	—	—	—	—	—	108 47	—	—	—	—	—	—	—	—	—	
Elie Williams, —	195,000 00	—	—	—	—	—	—	—	—	—	—	—	—	—	3,853 09	1,000 00	197,853 09	
Joseph Williams, —	370 00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	370 00	
<i>Carried forward, dolls.</i>	4,903,113 40	46,580 84	303,182 28	250 01	1,330,781 98	942,774 33	40,159 59	469,992 96	374,384 57	64,112 09	239,463 80	36,634 45	33,429 29	17,101 75	509,977 64	513,770 76	1,700,490 60	

B—Continued.

NAMES.	Moneys paid at the Treasury, from 1st January, 1791, to 1st January 1797, according to the printed public accounts.	Moneys paid, or credits given at the Treasury, in the year 1797, for expenditures made before 1st January, 1797.	Transferred from the War Department, the expenditure whereof accounted for herein.	Transferred from the statement of Naval Department, and accounted for herein.	ABSTRACT OF EXPENDITURES UNDER THE HEADS OF										MONEYS PAID OVER.		Balances due from Military Agents on 1st of January, 1797, as per abstract A. a.
					Quartermaster's Department.	Commissary of Provisions' Department.	Hospital Department.	Clothing Department.	Military Stores Department.	Ordnance Department.	Indian Department.	Paym'ts made to the Maryland, Virginia, & N. Carolina line, being arrears due by the late Govm't.	Transferred to the War Department, the expenditure whereof to be accounted for therein.	Transferred to the statement of expenditures under the head of Naval Department, to be accounted for therein.	From Military Agents respectively.	To Military Agents respectively.	
<i>Brought forward, -</i>	4,903,113 40	46,580 84	303,182 28	250 01	1,330,781 98	942,774 33	40,159 59	469,992 96	374,384 57	64,112 09	239,463 80	36,642 45	33,429 29	17,101 75	509,977 64	513,770 76	1,700,490 60
Joshua Wentworth, -	1,150 86	-	-	-	185 00	940 74	14 50	10 62	-	-	-	-	-	-	-	-	-
John White, -	13 50	-	-	-	-	-	13 50	-	-	-	-	-	-	-	-	-	-
William Winston, -	174 83	-	-	-	-	-	174 83	-	-	-	-	-	-	-	-	-	-
James Wray, -	281 23	-	-	-	-	-	281 23	-	-	-	-	-	-	-	-	-	-
Richard Wheelin, -	2,868 80	-	-	-	2,868 80	-	-	-	-	-	-	-	-	-	3,793 12	-	-
John Wallace, -	2 43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr. Jas. Woodhouse, -	106 00	-	-	-	-	-	106 00	-	-	-	-	-	-	-	-	-	-
Jacob Welshans, -	72 00	-	-	-	-	-	-	-	72 00	-	-	-	-	-	-	-	-
Young & Dannacker, -	110,221 18	-	-	-	-	-	-	110,221 18	-	-	-	-	-	-	-	-	-
Young & Case -	27 72	-	-	-	-	-	-	27 72	-	-	-	-	-	-	-	-	-
<i>Dollars,</i>	5,018,031 95	46,580 84	303,182 28	250 01	1,333,835 78	947,510 62	40,749 65	580,252 48	374,456 57	64,112 09	239,463 80	36,642 45	33,429 29	17,101 75	513,770 76	513,770 76	1,700,490 60

TREASURY DEPARTMENT, Register's Office, January 31st, 1798.

Extract from the books and records.

JOSEPH NOURSE, Register.

## C.

*A Statement of the several sums which remained to be accounted for on the 1st January, 1797, of moneys advanced between the 1st January, 1791, and 1st January, 1797, on account of the Military Establishment.*

Names.	Purposes.	Dolls. Cts.	Remarks—31st January, 1798.
Clement Biddle, late quartermaster of Pennsylvania militia, Ephraim Blaine, Assistant quartermaster of militia,	Amount of moneys advanced him in the year 1794, for the use of the militia army, - - Amount of moneys advanced in the year 1794, for the use of the militia army, - \$17,344 90 For the same purpose, paid in the year 1795, - 15,148 12	15,000 00 32,493 02	Accounts have been rendered, and are in a course of settlement.
Blakely and Vance, contractors for supplying troops at Wilmington, in North Carolina,	March 31, 1796, advanced on account of supplies furnished, and to be furnished, the troops of the United States, at Wilmington, in the State of North Carolina, warrant No. 5,927, 330 00 August 18, advanced for the same purpose, - - - - - warrant No. 6,413, 100 00	430 00	Accounts have been rendered, and examined at the treasury, but suspended for further explanations.
John Chisholm, agent for defraying the expenses of a party of Indians, on a visit from Knoxville, to the President of the United States,	This sum was advanced the 22d July, 1795, for the purpose of defraying the expenses of Chickasaw and Choctaw Indians, on their return from Philadelphia to Knoxville,	2,500 00	
Samuel Coleman, contractor for supplying the troops at Norfolk, Thomas Carneal, agent for purchasing distilled spirits for the army,	A balance due on the settlement of his account as contractor for supplying the troops at Norfolk, in Virginia, Amount of moneys advanced in the year 1795, for the purchase of distilled spirits for the army, north-west of the river Ohio,	2 28 5,500 00	Accounts rendered, but suspended for want of some vouchers.
Elliott and Williams, contractors for supplying the army with provisions,	Upon the settlement of their account of supplies to the troops of the United States, to the 31st of December, 1793, a balance was stated due by them to the United States, as per Auditor's report, No. 6,741, of - - - - - 10,563 51 They obtained a credit, on account of supplies furnished, for - - - - - 100 55 10,462 96 They received, on account of their contract for supplying the army, in 1794, - - - - - 360,026 00 in 1795, - - - - - 15,000 00 in 1796, - - - - - 5,000 00 They were debited, on the settlement of an account with James O'Hara, quartermaster general, No. 9,124, - - - - - 12,877 00	403,365 96	Accounts rendered for the full amount, and now on their passage through the treasury.
Richard Edwards, George Leonard, Levi Hollingsworth, and Paschal Hollingsworth, contractors for furnishing iron ballast and cannon ball,	Advanced them as follows, viz:—In 1794, - - - - - 4,000 00 In 1795, - - - - - 5,200 00 In 1796, - - - - - 550 00	9,750 00	Accounts rendered, but suspended for explanation.

C—Continued.

Names.	Purposes.	Dolls. Cts.	Remarks.
Theodosius Fowler, contractor for supplying the troops on the north and southwestern frontiers,	Amount of moneys paid on account of his contract in the year 1791, - - 70,000 00 Amount of a bill drawn by Israel Ludlow, agent for Theodosius Fowler, the 29th January, 1792, on William Duer, and for which warrant, No. 2,820, issued, with which Theodosius Fowler is charged on account of his contract, - - 255 03 For this amount, paid by General St. Clair, on account of William Duer, and for which a warrant issued for the re-payment of the General, - - 300 00	70,555 03	His account remains suspended in the Comptroller's Office, in order to give Mr. Fowler an opportunity of stating his objections to the settlement. Balance, as reduced in the Comptroller's Office, is \$10,799 29.
Tench Francis, purveyor of public supplies, -	He is debited with a balance on the final adjustment of his accounts as agent for procuring supplies for the Department of War, commencing on the 25th September, 1792, and ending the 27th November, 1795, agreeably to treasury settlement, No. 8,367, - - 7,356 72 He received, as purveyor of public supplies, in the year 1795, - - 115,000 00 Ditto, do. do. do. 1796, - - 40,000 00	162,356 72	His accounts rendered, and in a course of settlement.
John Jacob Faesch and Co. contractors for supplying ballast and cannon ball, -	Advanced them in the year 1794, - - - - 9,000 00 Ditto, do. 1795, - - - - 3,714 66	12,714 66	
John Finnie, agent for purchasing distilled spirits for the use of the army, for the year 1796, -	Advanced in the year 1796, at the following dates, viz: March 30, warrant No. 5,908, - - - - 500 00 April 25, do. 6,024, - - - - 500 00 " 28, do. 6,031, - - - - 200 00 May 2, do. 6,045, - - - - 700 00 do. do. 6,049, - - - - 500 00	2,400 00	His account is now in the Comptroller's Office, on which there is a small balance due to him.
George and Jacob Gilbert, late contractors for supplying the army with clothing, -	This is a balance due on their army-clothing contract, for the year 1794. They received, on account of said contract, in 1794, - - 105,964 67 They supplied clothing, as per account settled, No. 6,568, - - 103,991 98	1,972 69	
George Gale, agent for purchasing military supplies in Maryland, -	Advanced for the use of the militia army, viz: In the year 1794, - - - - 33,000 00 1795, - - - - 3,000 00	36,000 00	Accounts rendered, and in a course of settlement.
Edward Gove, contractor for supplying the troops at Portsmouth, Henry Glenn, agent for providing the means of transportation of troops, ordnance, &c. destined to take possession of Oswego and Niagara,	Paid on account of supplies furnished and to be furnished to the troops of the United States, at Portsmouth, in the State of New Hampshire, - - - - Advanced in the year 1796, viz: June 8, warrant No. 6,150, - - - - 1,000 00 " 30, do. 6,230, - - - - 500 00 Dec. 21, do. 6,732, - - - - 6,000 00	7,500 00	
Samuel Hughes, contractor for supplying the United States with iron cannon, -	Advanced in the year 1794, - - - - 8,000 00 1795, - - - - 4,000 00 1796, - - - - 30,500 00	42,500 00	

John Habersham, agent for supplying the troops in Georgia, - - - - -

Received in 1791, - - - - -	178 65
1792, - - - - -	2,114 31
1793, - - - - -	11,739 77
1794, - - - - -	80,093 12
1795, - - - - -	90 36
1796, - - - - -	34,544 37
	<hr/>
	\$128,760 58

Paid to Benajah Smith, contractor, and accounted for by him, - - - - -	74,651 08
Mr. Habersham paid for supplies, in the quartermaster and commissary departments, - - - - -	3,290 58
And obtained a credit on the adjustment of William Johnson's account, as Indian agent, - - - - -	16,655 44
	<hr/>
	94,597 10

Samuel Hodgdon, agent for the quartermaster's department, - - - - -

There was a balance due on the final adjustment of his account as quartermaster general, the 12th of August, 1794, per report, No. 5,644, - - - - -	280 42
Amount of moneys advanced him on account of the present quartermaster general, from July 5, 1796, to 29th December following, - - - - -	\$82,496 64
Deduct so much passed to his credit upon a transfer of debit to the books of the War Department, in the following names, viz.	
Elias Langham, - - - - -	1,200 00
Samuel Hodgdon, - - - - -	1,000 00
	<hr/>
	\$2,200 00
	<hr/>
	\$80,296 64

Thomas Lloyd Halsey, agent for procuring sundry military supplies, - - - - -  
David Henley, agent for the Department of War at Knoxville, - - - - -

Advanced to him, June 20th, 1794, per warrant No. 3,772, - - - - -	
He is debited, in the year 1795, - - - - -	1,294 00
in 1796, - - - - -	18,170 19
	<hr/>
He has received credit by payments to John Wallace, contractor for supplies, who has accounted for the same at the treasury, - - - - -	\$3,793 12
By John Overton, ditto, ditto, - - - - -	400 00
John Chisholm, ditto, ditto, - - - - -	700 00
Barclay McGee, ditto, ditto, - - - - -	100 00
John Gordon, ditto, ditto, - - - - -	1,000 00
	<hr/>
	\$5,993 12

Benjamin Harwood, commissioner of loans, agent for paying the late Maryland line, - - - - -  
John Hopkins, commissioner of loans, agent for paying the late Virginia line, - - - - -  
Major Hamtramck, of the army of the United States, - - - - -  
Samuel Lewis, clerk in the war office, agent for paying arrears of clothing due to discharged soldiers, - - - - -  
Tobias Lear, agent for the purchase of land on Potomac river, for an arsenal and national armory, pursuant to act of Congress, of the 2d April, 1794, - - - - -

This is a balance due by him on a settlement to the 30th June, 1796, as per treasury statement, No. 8,109, - - - - -	13,471 07
This is a balance remaining in his hands, on the 3d December, 1796, as per treasury statement, No. 8,720, - - - - -	5,434 56
He received this money the 30th November, 1791, of General St. Clair, on account of the Indian department, - - - - -	5,775 64
	250 00
	<hr/>
	297 89
This is a balance upon a treasury settlement, dated July 16, 1796, No. 8,101, 1796. April 23. Warrant No. 6021, - - - - -	7,016 67
July 30. Do 6341, - - - - -	10,000 00
	<hr/>
	17,016 67

34,163 48

80,577 06  
9,000 00

13,471 07

5,434 56

5,775 64

250 00

297 89

7,016 67

10,000 00

17,016 67

Accounts rendered, and under examination.

From information received at the War Office, this money has been applied, and deeds executed to the President of the United States.

C—Continued.

Names.	Purposes.	Dollars. Cts.	Remarks.
Henry Lee, Esq. late commander in chief of the militia on the western expedition.	A balance of moneys which he received in the capacity of commander in chief, as per treasury settlement, dated Nov. 18, 1795, No. 7057, after deducting \$415 46, since passed to his credit on the settlement of the account of Robert Welford, surgeon-general of the militia army, -	1,730 32	
Henry Miller, quartermaster general of the late militia army.	He received, in the year 1794, - 101,000 00 in 1795, - 40,584 96 in 1796, - 4,000 00		
	On the adjustment of the accounts of Jacob Bower, at the treasury, he is debited with - 3,027 01 Ditto, of the account of James O'Hara, being advances of moneys to sundry wagoners, - 17,116 33	165,728 30	
John Nazro, agent for military supplies. James O'Hara, late quartermaster general, and now contractor for supplying the army with provisions.	Balance of moneys to be accounted for at the treasury, per report No. 3301, - He is debited with a balance, on the final adjustment of his accounts as quartermaster general, commencing on the 1st October, 1795, and ending 30th June, 1796, agreeably to treasury settlement, No. 9124, - 1,382 92 He received, in the year 1796, on account of his contract for supplying the army of the United States with provisions, - 190,000 00	133 23	
David Poe, contractor for supplying the troops at Baltimore, and at Whetstone-point fort, in Maryland.	Balance due by him on the adjustment of his account at the treasury, to the last of Dec. 1794, per statement No. 7152, - 1 38 He received in the year 1795, - 6,668 22 Deduct warrants No. 4525, 4526, and 4527, amounting to \$968 22, which he accounted for in said settlement, No. 7152, - 968 22 He received, in the year 1796, - 2,300 00	1 38	J. O'Hara's account as contractor, has been adjusted to 31st May, 1797, and the sum of \$190,000 therein accounted for.
Ferdinand Phinzy, contractor for supplying troops in Georgia.	He received, in the year 1795, - 6,874 00 in 1796, - 26,062 83	8,001 38	
John Rogan, contractor for furnishing supplies to the troops at Hagerstown, in Maryland.	For warrant No. 4575, dated 14th April, 1795, and which remains to be accounted for by him, -	100 00	His accounts pending in the auditor's office.
William Skinner, commissioner of loans for the State of North Carolina, agent for paying the late line of said State.	Balance due, on adjustment of his account, on 4th March, 1795, per treasury statement, No. 6,486,	1,767 03	
Alexander Scott, agent for purchasing provisions for the use of the army.	Advanced the 24th March, 1796, - - - - -	7,000 00	
Matthias Slough, contractor for supplying the troops at Lancaster, in Pennsylvania.	Balance due on the adjustment of his account, June the 1st, 1796, per treasury statement, No. 7950,	3,448 88	
Peyton Short, agent for purchasing spirits in Kentucky.	Balance due, on the adjustment of his account at the treasury, the 9th Nov. 1796, per statement No. 8347, -	517 85	
Scott and Ernest, contractors for supplying the army with provisions.	They are debited with a balance due on the settlement of their accounts at the treasury, the 24th May, 1796, No. 7944, - 116,478 01 They received, warrant No. 6112, dated 25th May, 1796, - 1,750 00	118,228 01	
Adam Swope, contractor for supplying troops at Alexandria.	Advanced on account of provisions furnished, and to be furnished to said troops, viz: In 1795, - 100 00 In 1796, - 100 00	200 00	Accounts rendered to cover a great part of these advances, but suspended for want of some additional documents.

Elie Williams, agent for the supply of provisions to the militia called into service.	He received, in 1794,	-	-	-	-	-	-	130,000 00		
	In January and February, 1795,	-	-	-	-	-	-	75,000 00		
								205,000 00		
	Deduct a re-payment into the treasury, on warrant No. 167,	-	-	-	-	-	-	10,000 00		
								195,000 00	Accounts rendered, and in a course of settlement.	
He is debited, on the adjustment, at the treasury, of the account of Jacob Bower,							Leaves, 3,853 09			
He is credited for so much accounted for by Abraham Hunt, (deduct)							1,000 00			
								2,853 09		
Joseph Williams, contractor for supplying troops at Chestertown, Maryland.	Advanced in 1794, on account of provisions furnished at their rendezvous at said place,							-	197,853 09	
									370 00	
									\$1,700,490 60	

TREASURY DEPARTMENT,

Register's Office, January 31st 1798.

Extract from the books and records.

JOSEPH NOURSE, Register.

## D.

*A summary statement of moneys received by the several agents employed to erect fortifications at several ports and harbors of the United States; of their expenditures for the same, and of the balances which remain to be accounted for on the 1st January, 1797.*

Amount of moneys paid at the treasury of the United States, and arranged in the printed public accounts, under the head of "Payments for the fortification of ports and harbors:"	Amount of expenditures (so far as accounts had been settled) to 1st January, 1797, as per statement E,	\$120,048 54
For the year 1794, \$42,049 66	Balances which remain to be accounted for on the 1st January, 1797,	36,566 28
1795, 81,773 50		
1796, 25,761 26		
\$149,584 42		
Payments made in the year 1797, or credits given in that year on the treasury books, for expenditures on account of the fortification of ports and harbors, to the first January, 1797,		5,378 06
Payments made by the War Department, to Samuel and Joseph Sterett, at Baltimore, which they have accounted for at the treasury,		1,652 34
\$156,614 82		\$156,614 82

TREASURY DEPARTMENT, REGISTER'S OFFICE, February 2, 1798.

JOSEPH NOURSE, Register.

## E.

*Abstract of the accounts of agents employed to erect fortifications at several ports and harbors of the United States, exhibiting their expenditures, so far as their accounts had been settled at the Treasury, to 1st January, 1797.*

NAMES.	EXPENDITURES.	Dolls. Cts.
Daniel Bedinger, agent for erecting fortifications at Norfolk, in the State of Virginia.	His account, commencing the 1st April, 1794, and ending the 31st December, 1795, settled at the treasury the 18th May, 1796, No. 7872, states that he disbursed, during said period, for materials, labor, and provisions, &c. incidental to the erecting of fortifications at said port, including his commission at 2½ per cent. the sum of - - -	11,808 67
John Berrien, agent for erecting fortifications at Savannah, in Georgia.	His account, commencing 19th May, 1794, and ending 31st March, 1795, settled at the treasury 29th May, 1795, No. 6820, states that he disbursed, during the said period, for materials, labor, provisions, &c. incidental to the erecting of fortifications at said port, including his commission at two and a half per cent. the sum of - - -	3,591 74
Walter Channing, agent for erecting fortifications at Newport, Rhode Island.	His account, commencing the 22d May, 1794, and ending 31st December following, settled at the treasury the 31st March, 1795, No. 6598, states that he disbursed, during the said period, for materials, labor, provisions, &c. incidental to the erecting of fortifications at said port, including his commission at 2 per cent. the sum of \$5,883 33	
	His account, commencing 1st January, and ending 31st Dec. 1795, settled at the treasury the 8th March, 1796, No. 7710, states that he disbursed, during the said period, for ditto, 80 91	5,964 24
William Ellery, agent for erecting fortifications at Newport, Rhode Island.	His account, commencing the 18th July, and ending the 7th December, 1795, settled at the treasury January 8, 1796, No. 7516, states that he disbursed, during the said period, for materials, labor, mechanics, &c. incidental to the erecting of fortifications at said port, including his commission at two per cent. the sum of - - -	4,335 56
Tench Francis, agent for erecting fortifications on the river Delaware.	His account, commencing 8th May, 1794, and ending 17th July, 1795, settled at the treasury 26th May, 1796, No. 7734, states that he disbursed, during the said period, for provisions, tools, materials, cart hire, and the wages of ditchers and laborers, to the amount of - - -	19,137 86
William Lindsay, agent at Norfolk, Virginia.	Being the amount disbursed by him in the month of May, 1795, for the purchase and expense of surveying, drawing, and recording a deed for the land on which fort Norfolk is erected, - - -	680 45
Joshua Potts, agent for erecting fortifications on Cape Fear river and Ocracock inlet, in North Carolina.	His account, commencing 21st May, 1794, and ending 20th January, 1795, settled at the treasury the 30th July, 1795, No. 7025, states that he disbursed, during said period, for tools, materials, commissary's stores, incidental expenses, &c. and for hire of laborers and mechanics, including his commission, the sum of - - - \$2,857 02	
	His account, commencing 20th June, and ending 24th Dec. 1795, settled at the treasury the 5th May, 1796, No. 7877, states that he disbursed, for tools, materials, commissary's stores, &c. the sum of - - - 2,870 99	5,728 01

E—Continued.

NAMES.	EXPENDITURES.	Dolls. Cts.
Robert Purviance, agent for purchasing land whereon to erect fortifications, at Whetstone Point, Maryland.	His account, commencing the 7th Nov 1794, and ending the 18th Aug. 1795, settled at the treasury the 5th Sep. 1795, No. 7156, states that he disbursed, for the purchase and expense of surveying, drawing, and recording a deed, for sundry lots of ground situate at Whetstone Point,	3,216 67
Daniel Rogers, agent for erecting fortifications at Gloucester, Massachusetts.	His account, commencing 25th Aug. 1794, and ending the 14th Dec. 1795, settled at the treasury the 27th Sep. 1796, No. 8213, states that he disbursed, for materials, &c. including his commission, the sum of \$2,330 71 A subsequent account, settled at the treasury December 1st, 1796, No. 8390, states that he paid Jonathan Dodge, from 17th Sep. 1794, to 18th Nov. 1795, for laying 78,000 bricks and building a wall round the fortifications, 927 68	3,258 39
John Randall, agent for erecting fortifications at Annapolis, in Maryland.	His account, from July to December, 1794, settled at the treasury the 26th May, 1795, No. 6802, states that he disbursed, for materials, labor, &c.	2,997 75
Nathaniel Richards, agent for erecting fortifications at New London, Connecticut.	His account, commencing 17th April, 1794, and ending 16th Dec. following, settled at the treasury the 14th April, 1795, No. 6680, states that he disbursed, during said period, for tools, materials, wages, and board of artificers and laborers, including his commission, \$5,087 36 A subsequent account, settled at the treasury July 21, 1795, No. 7043, states an additional expenditure from 2d Feb. to 17th June, 1795, 200 85	5,288 21
James Seagrove, agent for erecting fortifications at Point Petre, in Georgia.	His accounts, commencing the 9th Nov. 1794, and ending the 1st of August, 1796, settled at the treasury the 29th July, and ———, 1797, No. 8350, and 9331, state that he paid for materials, labor, tools, provisions, &c. used in erecting fortifications, and building barracks, including the pay of the superintendent, the sum of	5,192 73
Samuel and Jos. Sterett, agents for erecting fortifications at Baltimore.	Their accounts, commencing the 18th Nov. 1794, and ending 3d Oct. 1795, settled at the treasury 11th Dec. 1795, No. 7395, state that, for the purchase of materials, tools, provisions, wages of laborers and mechanics, with their commission, they expended \$4,021 40 Their subsequent accounts, from 3d Oct. 1795, to 17th February, 1796, No. 7866, state an additional expenditure of 1,733 84	5,755 24
Daniel De Saussure, agent for erecting fortifications at Charleston, South Carolina.	His account, commencing 31st May, 1794, and ending 1st May, 1797, settled at the treasury the 30th Sep. 1797, No. 9112, states that, for the purchase of materials, tools, provisions, and the wages of laborers and mechanics, with his commission thereon, he disbursed the sum of \$27,065 96 Deduct the estimated amount of expenditures from 1st January to 31st March, 1797, 1,565 96	25,500 00
Ebenezer Stevens, agent for erecting fortifications at the port of New York.	His account, commencing 15th April, 1794, and ending 13th Dec. following, settled at the treasury the 5th May, 1797, No. 6749, states the amount of his payments to engineers, for wages of laborers, smiths' work, and materials, including his commission,	12,410 73
Joseph Whipple, agent for erecting fortifications at Portsmouth, New-Hampshire.	His account, commencing 8th July, 1794, and ending 24th Nov. 1796, settled at the treasury 31st May, 1797, states that, for the purchase of materials, wages of laborers and mechanics, including his commission, he paid \$3,430 54 Deduct this sum, accounted for at the War Department, 64 74	3,365 80
John Wallace, agent for erecting fortifications on Bacon Island, in North Carolina.	It appears by his account, settled at the treasury the 4th May, 1797, No. 8680, that, in the year 1794, he disbursed for tools, materials, commissary's stores, hire of mechanics, laborers, and incidental expenses, including his commission,	1,816 49
		<u>\$120,048 54</u>

TREASURY DEPARTMENT, Register's Office, February 2, 1798.

JOSEPH NOURSE, Register.

## F.

*A statement of the Balances, which remained to be accounted for, on the 1st January, 1797, by the Agents employed to erect Fortifications at several ports and harbors of the United States, as stated from the records and books of the treasury.*

Daniel Beddinger, agent at Norfolk, in the State of Virginia.	He received, March 31st, 1796, warrant No. 5961, - - * \$1,200 00 August 5th, do do No. 6368, - - - 2,137 00 Nov. 23d, do do No. 6665, - - - 689 23	
	4,026 23	
	Deduct a balance due to him on the settlement of his account, to 31st December, 1795, per treasury statement No. 7872, - - - 11 15	
		\$4,015 08
Charles Brown, agent at Georgetown, in the State of South Carolina.	Amount of warrant No. 4718, March 31st 1795, - - -	1,000 00
Matthew Clarkson, agent at New York.	Amount of warrant No. 5915, dated March 30th 1796, - -	5,000 00
Samuel Dodge, agent at Baltimore.	Amount paid him in 1794 and 1795, - - - -	5,200 00
John Fitzgerald, agent at Alexandria, in Virginia.	Amount paid him in 1794 and 1796, - - - -	(a) 2,900 00
Tench Francis, agent for erecting fortifications on the river Delaware.	He received, in the year 1795, - - - - 9,000 00 Deduct a balance due to him on the 17th July, 1795, according to his account adjusted at the treasury, No. 7734, - - - - 2,249 56	(a) 6,750 44
		3,899 28
Nathaniel F. Fosdick, agent at Portland, Massachusetts.	Amount of payments in 1795 and 1796, - - - -	2,513 84
Samuel R. Gerry, agent at Marblehead, in Massachusetts.	Amount of payments in 1795, - - - -	2,773 84
Joseph Hiller, agent at Salem, in Massachusetts.	Balance due on settlement to the 24th December, 1795, per auditor's report No. 7877, - - - -	145 75
Joshua Potts, agent for erecting fortifications at Cape Fear river, and Ocracock Inlet, in North Carolina.	Balance due by them, on settlement to the 17th February, 1796, per auditor's report No. 7866, - - - -	1,097 10
Samuel and Joseph Sterett, agents at Baltimore.	Amount of payments made him in 1796, - - 1,255 50	
William Tuck, agent at Gloucester, Massachusetts.	He received from Daniel Rogers, - - - 15 45	(b) 1,270 95
		\$36,566 28

(a) Accounted for in the year 1797, and a balance stated due him.

(b) Accounts rendered, but suspended for further information.

## TREASURY DEPARTMENT,

Register's Office, February 2, 1798.

JOSEPH NOURSE, Register.

## G.

*A summary Statement of moneys received by the several Naval Agents, and others, and of their expenditures in the purchase of materials, and in building ships of war, from the institution of the Navy, to the 1st of January, 1797.*

Amount of moneys paid under the head of Naval department, as per printed public accounts for 1794, \$61,408 97		Amount of expenditures in the Naval Department, to 1st of January, 1797, as per statement H, - - -	\$431,733 03
Ditto, for 1795, 410,562 03		Transferred to the statement of expenditures, under the head of Military Establishment, from 1st of January, 1791, to 1st of January, 1797, the same being accounted for therein, - - -	250 01
Ditto, for 1796, 274,784 04	\$746,755 04	Balances which remained to be accounted for, according to the books and records of this office, on 1st of January, 1797, - - -	344,632 87
Payments made on credits, passed in the treasury books, in the year 1797, on account of expenditures in the Naval Department, to 1st of January, 1797, 12,759 12			
Transferred from the statement of expenditures under the head of Military Establishment, from 1st of January, 1791, to 1st of January, 1797, the same being accounted for, in the Naval Department, - - - - 17,101 75			
	\$776,615 91		\$776,615 91

TREASURY DEPARTMENT, Register's Office, January 19, 1798.

JOSEPH NOURSE, Register..

## H.

*Abstract of the accounts of Naval Agents, exhibiting (as far as their accounts have been settled at the Treasury) their several expenditures towards building ships of war, from the institution of the Navy, to the 1st of January, 1797.*

AGENTS.	EXPENDITURES.	
J. Blagge, Naval Agent, New York.	His account, commencing 24th of September, 1794, and ending the 30th of September, 1796, settled at the treasury 18th of September, 1797, No. 9102, states that, during said period, he disbursed in the purchase of materials, the hire of labor, (including the salary of the clerk of the yard up to the 10th of March, 1796) with his commission thereon, the sum of	\$32,827 82
Nicholas Fish, Naval Agent, New York.	He expended, as per treasury statement No. 6533, in the purchase of 135 barrels of beef, and 90 barrels of pork, shipped by him to the care of John Habersham, Esq. at Savannah, for the use of the people employed in Georgia, in cutting timber for the frigates, - \$2,971 11 His commission thereon, at 1 per cent. - 29 71	3,000 82
Gurney and Smith, Naval Agents, Philadelphia.	Their account, commencing on the 23d of July, 1794, and ending on the 20th of October, 1795, settled at the treasury the 19th of December, 1795, No. 7403, states that they expended, during the aforesaid period, for materials and labor, for the frigate building at Philadelphia, including the freight of four cargoes of timber from Georgia, and the expense of erecting a mould-loft and temporary counting-house, for the ship yard, &c. including their commission thereon, at 2½ per cent. -	25,839 70
Gardner and Olden, Naval Agents, Philadelphia.	The amount of their account, settled at the treasury the 16th of May, 1796, No. 7909, being for a quantity of kentledge delivered the commissary of Military stores, in September, 1795, -	268 90
John Habersham, Naval Agent in Georgia.	For so much paid by him for materials and sundry contingent expenses, from 26th of July, 1794, to the 30th of September, 1795, as per account settled at the treasury, No. 7642, -	4,522 55
Jedediah Huntington, Agent for procuring supplies.	For the amount of disbursements made by him for wages of sundry carpenters and axe-men, employed for the purpose of cutting timber for the frigates, provisions for their use, including sundry expenses in getting them home, medical assistance, &c. from September, 1794, to September, 1795, as per account settled at the treasury the 24th of September, 1795, No. 7192, -	12,779 26
Henry Jackson, Agent at Boston.	The amount of his disbursements from 6th of August, 1794, to 31st of March, 1797, in the purchase of materials, hire of carpenters, laborers, &c. for the frigate building at the said port, including his commission; as per account settled at the treasury the 18th of July, No. 8985, \$109,830 97	
	For the amount of sundries shipped to the island of St. Simons, in the State of Georgia, for the use of the wood-cutters, including his commission, as per treasury statement No. 8985, - 1,100 49	
	- \$110,931 46	
	Deduct the estimated amount of expenditures from 1st of January, to 31st of March, 1797, - 13,931 46	97,000
	Leaves the amount paid to the said agent, in the years 1794, 1795, and 1796, -	33,500
Samuel Meredith, Treasurer of the U. States.	Accounted for by the statement of the War Department, under the head of Naval Establishment, the expenditures whereof are included in the sum of \$43,691 47.	
William Pennock, Naval Agent at Norfolk.	For amount of sundry sums disbursed by him from 1st of September, 1794, to 31st of May, 1795, in the purchase of materials, hire of laborers, for provisions and contingencies for the frigate building at said port, as per treasury settlement No. 7109, - \$11,576 28	
	For the amount of his said disbursements from 1st of June, 1795, to November following, as per treasury statement No. 7605, - 9,718 39	
	For do. from 1st of December, 1795, to 31st of the same month, as per do. No. 9101, - 6,034 31	27,328 98
Proprietors of the sail cloth manufactory, at Boston.	For the cost of 1,545 pieces of sail cloth, containing 81,375½ yards, delivered to Henry Jackson, Naval Agent at Boston, from 23d January, 1795, to 23d December following, agreeably to contract entered into by Samuel Breck, agent for said proprietors, on 1st January, 1795, as per statement at the treasury, No. 7,567, dated 26th January, 1796, -	22,354 07
Samuel and Joseph Sterrett, Naval Agents at Baltimore.	It appears by their account, settled at the treasury, the 18th December, 1795, No. 7,415, that they disbursed, from the 1st September, 1794, to 30th September, 1795, in the purchase of materials and hire of laborers, for the frigate building at that port, including their commission, - 26,298 39	
	From the 1st of October, 1795, to the 31st March, 1796, they disbursed for the hire of laborers and purchase of materials, as per treasury statement, No. 8,236, - 12,279 60	
	From the 1st of April, 1796, to the 30th September following, they disbursed for the like purposes, as per treasury statement, No. 8,377, - 52,312 77	
	From the 1st of October, 1796, to the 31st December following, they disbursed for the like purposes, per treasury statement, No. 9,011, - 22,754 38	22,754 38
		113,645 14

## H—Continued.

AGENTS.	EXPENDITURES.	
Jacob Sheafe, Naval Agent at Portsmouth, New Hampshire.	<p>It appears by his account, settled at the treasury, the 11th June, 1795, No. 6,866, that he disbursed, from the 25th September, 1794, to the 30th April, 1795, for materials and labor for the frigate building at that port, including his commission, 5,913 54</p> <p>From the 1st of May, 1795, to the 31st July following, ditto, in building said frigate, and for charter, freight, and demurrage of vessels, and passage of 67 wood cutters from St. Simon's, in the State of Georgia, as per account settled at the treasury, the 19th September, 1795, No. 7187, - 12,822 10</p> <p>From 1st August, 1795, to the 3rd December following, in building said frigate, as per account settled at the treasury, the 19th February, 1796, No. 7,641, - 5,126 46</p> <p>From 1st January, 1796, to the 30th June, 1796, for the like purpose, as per account settled at the treasury, the 29th Aug. 1796, No. 8,190, - 5,801 92</p> <p>From 1st July, 1796, to 31st December following, as per account ditto, the 29th June, 1797, No. 8,976, - 6,888 66</p> <p>For cost and freight of hay, shipped to Georgia, as per do. do. 759 24</p>	37,311 92
Solomon Townsend, contractor for supplying anchors for the frigates.	<p>For cost of six anchors made by him, per certificate of the purveyor of public supplies, for the use of the frigates Constellation and Constitution, as per settlement made at the treasury, the 26th December, 1797, No. 9,341, - - - - - 4,252 12</p>	4,252 12
<p>Expenditures transferred from military establishment, viz:</p> <p>By Tench Francis, agent for the purchase of public supplies.</p> <p>By Brown, Francis, and others, owners of the furnace Hope.</p>	<p>For an expenditure in the naval department, with moneys charged to the appropriation for the military establishment, as per treasury settlement, No. 8,367, - 190 80</p> <p>For cost of 59 cannon, carrying a shot of 24 pounds each, furnished for the frigates under a contract, of 8th August, 1794, as per treasury statement, No. 8,961, - 16,910 95</p>	17,101 75
		<u>\$431,733 03</u>

TREASURY DEPARTMENT, *Register's Office, January 19, 1798.*

Extract from the records.

JOSEPH NOURSE, *Register.*

## I.

*A statement of the several sums which remained to be accounted for, of moneys advanced, from the institution of the Navy, the first of January, 1797, as stated from the records and books of the treasury.*

AGENTS.		BALANCES.
John Blagge, Naval Agent, at New York.	A balance was stated at the treasury to be due by him on the 1st October, 1796, as per treasury statement, No. 9,102, 1,272 He received, on the 21st December, 1795, warrant No. 6,735, 1,000	2,272 00
Joseph Copperthwaite, Agent for procuring timber in Georgia.	This debit arises on the settlement at the treasury, of an account of John Habersham, Agent for procuring timber in Georgia, No. 7,642, being the amount of sundry sums paid to him and to his orders, from the month of April, to 30th September, 1795, (a.)	18,556 69
William Allen Deas, late Chargé des Affaires, of the United States, at London.	A remittance of 2,000 pounds sterling, made by the Treasurer of the U. States, in 1795, by order of the Secretary of the Treasury, to be by the said Chargé des Affaires, paid over to Bird, Savage and Bird, merchants, in London, for the purpose of bunting, baize, ship's hearths, and anchors for the frigates, (b.)	11,786 66
Nicholas Fish, Agent at New York.	This balance remains to be accounted for by him, as per treasury statement, No. 7,051, -	49 17
Tench Francis, Purveyor of Public Supplies.	Amount of moneys advanced in the year 1795, - 68,400 Ditto, 1796, - 117,000 Gurney and Smith, Naval Agents, on the settlement of their account, No. 7,403, obtained a credit for moneys advanced by them to John Snyder and William Clifton and son, for which Tench Francis, a purveyor, is held accountable in the treasury books, (c.) - 2,775	
John T. Morgan, superintendent of the woodcutters in Georgia.	He received of the treasury, in the year 1795, - 600 00 He received of John Habersham, Naval Agent in Georgia, sundry sums paid to him and to his orders, from the 26th July, 1794, to 30th September, 1795, as per account No. 7,642, settled at the treasury, - 8,098 50	188,175 00
Thomas Pinckney, Esq. late Minister of the U. States, at London.	This sum was remitted in bills of exchange, by the Treasurer of the U. States, for the purchase of certain articles for the frigates, (d.) -	8,698 50
William Pennack, Naval Agent at Norfolk.	A balance was stated to be due by him to the United States, on the 31st December, 1796, as per treasury statement, No. 9,101, - Note. The treasury balance, July 28, 1797, is stated, - \$2,161 02 Deduct a warrant issued the 15th March, 1797, - 1,000 00 As above, 1,161 02	1,161 02
Samuel and Joseph Sterrett, Naval Agents at Baltimore.	Balance due by them on the 31st December, 1796, as per settlement at the treasury, No. 9,011, (e.) -	11,945 75
Jacob Sheafe, Naval Agent at Portsmouth, New Hampshire.	Balance due by him, on 31st December, 1796, as per ditto, No. 8,976, (f.)	688 08
Daniel Stevens, Agent for procuring materials for the Naval Department.	Advanced the 31st December, 1794, for the purchase of materials for the naval department, -	500 00
		\$344,632 87

(a.) He also received from the Purveyor of Public Supplies, the sum of \$47,160 84 cents, which will be embraced in the settlement of the purveyor's accounts.

(b.) Messrs. Bird, Savage, and Bird, acknowledge the receipt of this remittance, in an account rendered to the treasury, but not yet settled.

(c.) The accounts of the Purveyor of Public Supplies are exhibited at the treasury, to the first July, 1797, and are in a course of settlement; \$47,160 84 paid to Joseph Copperthwaite, as above noted, reduces this sum to \$140,014 16.

(d.) The remittances to Mr. Pinckney were placed in the hands of Messrs. Bird, Savage, and Bird, of London, who paid Mr. Pinckney's drafts for copper and other articles, ordered for the frigates.

(e.) Accounted for in the year 1797.

(f.) Of this sum \$306 22 were accounted for in the year 1797.

TREASURY DEPARTMENT, Register's Office, January 19, 1798.

Extract from the records.

JOSEPH NOURSE, Register.

## K.

*Abstract of the accounts of the Agents for paying Military Pensions, from the 1st January, 1790, to the 1st January, 1797, showing the amount received by them, respectively, from the Treasury of the United States, their payments on accounts settled at the Treasury, and balances due by them on the 1st January, 1797.*

NAMES.	Sums received by them, according to the printed public acc'ts.	Payments to Invalids on settled accounts.	TRANSFERRED.		Balances due on 1st January, 1797.
			From Agent.	To Agent.	
<i>Late Agents.</i>					
	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>
Joseph Whipple, New Hampshire,	3,683 91	3,683 91			
Benjamin Lincoln, Massachusetts,	11,303 79	11,303 79			
Jeremiah Olney, Rhode Island,	2,817 92	2,817 92			
Jedediah Huntington, Connecticut,	7,243 79	7,243 79			
Noah Smith, Vermont,	945 00	669 95			76 05*
John Lamb, New York,	16,292 54	16,292 54			
John Cochran, New York,	74,685 00	71,955 93		2,729 07	
John Halstead, New Jersey,	4,200 00	2,854 13			1,345 87*
Sharp Delany, Pennsylvania,	13,550 00	12,291 20			1,258 80
Thomas Smith, Pennsylvania,	58,537 27	53,454 67		5,082 60	
George Bush, Delaware,	2,016 00	1,439 22		576 78	
James Tilton, Delaware,	9,388 00	8,720 81		667 19	
Thomas Harwood, Maryland,	10,430 56	7,744 21		2,686 35	
Otho H. Williams, Maryland,	1,603 79	1,603 79			
The State of Maryland, Maryland,	2,343 63	2,343 63			
William Heth, Virginia,	8,721 66	8,357 18		364 48	
John Haywood, North Carolina,	720 00			720 00	
State of North Carolina, North Carolina,	522 16	522 16			
John Neufville, South Carolina,	3,000 00	58 18			
Representatives of G. A. Hall, South Carolina,	383 86	383 86			
John Habersham, Georgia,	526 77	526 77			
<i>Present Agents.</i>					
William Gardner, New Hampshire,	30,217 67	28,846 78			1,370 89
Nathaniel Appleton, Massachusetts,	80,424 58	76,493 43			3,931 15
Jabez Bowen, Rhode Island,	18,711 00	18,583 70			127 30
William Inlay, Connecticut,	55,792 86	54,865 48			927 38
Nathaniel Brush, Vermont,	2,470 26	744 51			1,725 75
Matthew Clarkson, New York,	33,682 00	34,301 78	2,729 07		2,109 29
James Ewing, New Jersey,	25,920 27	22,019 16			3,201 11
Stephen Moylan, Pennsylvania,	57,187 98	59,550 33	5,082 60		2,720 25
John Stockton, Delaware,	2,148 00	1,954 83	1,243 97		1,437 14
Benjamin Harwood, Maryland,	14,754 00	13,093 11	2,686 35		4,347 24
John Hopkins, Virginia,	50,872 33	46,223 54	364 48		5,013 27
William Skinner, North Carolina,	5,836 00	6,450 60	720 00		105 40
Richard Wyly, Georgia,	5,303 41	4,893 22			410 19
Anna M'Mahon, being for the half-pay allowed her, from 1st July, 1794, to 31st March, 1796, as widow of the late Major William M'Mahon, killed in the service of the United States, on 30th June, 1794,	525 00	525 00			
	616,061 01	582,813 11	12,826 47	12,826 47	30,306 08
From which is to be deducted this sum, paid into the Treasury by J. Neufville,	2,941 82				
	\$613,119 19	\$582,813 11	\$12,826 47	\$12,826 47	\$30,306 08

\* In a course of settlement.

TREASURY DEPARTMENT, Register's Office, February 2, 1798:

JOSEPH NOURSE, Register.

## L.

Abstract of the Accounts of the Receivers of Public Moneys paid out of the Treasury, on accounts unsettled, in pursuance of warrants issued by the Department of War, from the 1st of January, 1791, to the 1st of January, 1797, on account of the Military Establishment.

NAMES.	RANK.	Sums received.		Sums accounted for.		Balance remaining to be accounted for.	REMARKS.	
		Dolls.	Cts.	Dolls.	Cts.			Dolls.
David Allison,	.	16,667	32	4,743	59	11,923	73	Arising from money placed in his hands as paymaster, at Knoxville, under temporary appointment of the Secretary of War, for the purpose of paying the militia and regular troops in the State of Tennessee, in the years 1792, 1793, and 1794. He has sent forward his account and vouchers, (if they were admitted, there would remain in his hands a considerable balance) which have been suspended in consequence of information that they were improper. He has been written to on the subject.
Joseph Asheton,	Captain,	629	15	.	.	629	15	Received, in the year 1791, on account of his pay and subsistence, and for the recruiting service. Have wrote to him, and pointed out the necessity of closing his account, to which he has not replied.
William Armstrong,	Lieutenant,	132	00	.	.	132	00	Accounted for in the present year.
Joseph G. Andrew,	Surgeon's Mate,	436	91	406	91	30	00	Ditto.
Richard Allison,	Surgeon,	900	00	.	.	900	00	Ditto.
David Ames,	Superintendent military stores at Springfield,	17,310	40	7,989	23	9,321	17	Ditto.
Hamilton Armstrong,	Captain,	70	00	.	.	70	00	Ditto.
John Armstrong,	Lieutenant,	23,973	27	23,299	78	673	49	The balance received in the year 1791, for the recruiting service. He has an unsettled account in this office, which has been suspended for want of vouchers.
Abraham Baird,	Lieutenant of Washington county,	16,448	53	13,499	88	2,948	65	Received in the year 1795, for the pay of the scouts of Washington county, in the State of Pennsylvania. He has been requested to close his account, by producing vouchers, to which he has paid no attention.
William Blount,	.	1,000	00	.	.	1,000	00	Received in the year 1795, on account of the contingent expenses of the Indian department. He has been requested to produce vouchers for the expenditure, to which he has paid no attention.
Richard Butler, (killed)	Brigadier General,	1,130	96	930	96	200	00	Received in 1792, on account. It is possible this money has been expended for contingent expenses. Accounted for.
Charles Brown,	Surgeon's Mate,	137	04	107	04	30	00	Ditto.
John Bowyer,	Lieutenant,	412	46	172	46	240	00	Ditto.
William Buchanan,	Ditto,	2,323	49	.	.	2,323	49	Received in 1792, for the pay of his company of levies, and for the recruiting service. He has accounted, in the present year, for \$1,630 66, and has been requested to produce the vouchers for the balance, which he has not yet done.
William Balch,	Ensign,	167	54	.	.	167	54	Received in the year 1792. He has accounted in the present year for \$94 75; the balance was intended for the recruiting service.
Edward Butler,	Captain,	34,788	33	25,542	00	9,246	33	He has accounted for this sum, except \$245 65, which he reserves for the purpose of enlisting recruits; and \$341 33, received in 1792, for the pay of levies under his command; vouchers for the expenditure of the latter sum have been lost. He has been requested to get his account certified.
Joseph Brock,	Captain,	3,478	09	216	20	3,261	89	Received in 1792, for the pay of himself and his company of levies, and for the recruiting service. He has been written to, and, in reply, says, that he delivered his vouchers to an officer in the army; they have not yet come to hand. He entered into bond to account for a considerable part of the amount, previous to the first June, 1792.
George Banton,	Ensign,	200	00	.	.	200	00	Received in the year 1793, on account of his pay and contingent expenses of the Indian department. His account has received a credit in the present year for \$154 95.
Sylvanus Bourne,	.	200	00	.	.	200	00	Accounted for in the present year.
Byrnes,	Serjeant-major,	1	33	.	.	1	33	Ditto.

L—Continued.

NAMES.	RANK.	Sums received.	Sums accounted for.	Balance remaining to be accounted for.	REMARKS.
Thomas Bodley	Ensign,	60 00	- -	60 00	Accounted for in the present year.
Daniel Bedinger,	Agent of fortifications,	2,198 00	- -	2,198 00	Ditto.
Charles Brown,	Supervisor, Georgetown,	250 00	- -	250 00	Ditto.
Thomas Barbee,	Lieut. Colonel militia,	72 60	- -	72 60	Ditto.
Thomas Butler,	Colonel,	136,410 15	131,799 33	4,610 82	The balance arising from moneys received between the years 1792 and 1796, for the pay of the troops stationed at Pittsburg and Carlisle, and for the recruiting service. He has unsettled accounts in this office, which will probably do away the greater part of this sum, but cannot immediately be acted upon, the vouchers being defective, and require explanation.
John Berrien,	Agent of fortifications,	500 00	- -	500 00	Accounted for.
George Balfour,	Surgeon's-mate,	1,781 03	1,601 03	180 00	Ditto.
John Betson,	Quartermaster, militia,	422 92	- -	422 92	Received in the year 1795, for the pay of a detachment of militia, called into service in order to detain the ship Le Jemeaux, an illicit privateer, and for his pay as quartermaster. He has been requested to send forward the vouchers for the payment of the money to the individuals, which he has not yet attended to.
Russell Bissell,	Captain,	6,356 25	4,555 02	1,801 23	This amount was for the pay of his company, for which vouchers have come forward.
William K. Blue,	Lieutenant,	877 87	866 27	11 60	Accounted for.
Daniel Britt,	Captain and paymaster to the 1st sub legion,	174,044 08	172,850 82	1,193 26	The balance remaining in his hands on final settlement of his account, to be accounted for by relinquishing thirty dollars, monthly, of his pay.
James Bruff,	Captain,	8,533 95	7,773 47	760 48	For the pay of his company at Niagara. His receipt rolls have come to hand, and have been entered to his credit.
James Bradford,	Captain,	240 64	- -	240 64	He was killed the 4th November, 1791. This sum will probably appear to be accounted for when all the accounts of Sinclair's expedition are finally closed.
John Bradshaw,	Ensign,	121 33	60 00	61 33	This sum will probably appear to be accounted for when all the accounts of Sinclair's expedition are finally closed.
Ross Bird,	Captain,	150 00	- -	150 00	Received in the year 1796, on account of his pay and subsistence, which will appear to be accounted for on rendering his receipt rolls.
John Bird,	Lieutenant,	45 00	- -	45 00	Accounted for.
G. M. Bedinger,	Major,	730 91	712 91	18 00	Arises from moneys placed in his hands in 1792, and that in settlements made by him with the late paymaster-general in that year. It is probable that a credit was omitted to be given him for that amount.
Charles Campbell,	Lieut. Colonel, militia,	12,125 84	459 16	11,666 68	Received between the years 1792 and 1795, for the pay of the militia of Westmoreland county. He has accounted in the present year for \$2,495 82, and promised to send other vouchers forward, which he has yet neglected to do, although frequently called upon for that purpose.
George Clendinen,	Lieut. Colonel, militia,	4,837 39	- -	4,837 39	Received in the year 1792, for the pay and rations of sundry detachments of militia, for services in the years 1790 and 1791, for the protection of Kenhawa county, Virginia. He has been written to, and requested to send forward vouchers, which has not yet been done.
James Collins, (of Reading)	-	4,400 00	2,800 00	1,600 00	Received in the year 1792, for supplies to be furnished to a part of the army at Reading. He has been frequently called upon to settle his account, which he has not yet done; and I am informed that he is now in a state of insanity.
James Cary,	Indian interpreter,	125 00	- -	125 00	Received in 1796, on account of his salary, which he was to account for with the agent at Tennessee.
John Clarke,	Major,	2,072 90	906 36	1,166 54	Received in the years 1791 and 1792, on account of pay, subsistence, and forage. He has been requested to close his account by producing vouchers, which he has not yet done.
John Cribb,	Captain,	319 00	210 53	108 47	He was killed on the 4th November, 1791. His account, consequently, is very much deranged; and it has been suspended for want of vouchers.

Henry Carberry,	Captain,	-	2,170 96	81 60	2,089 36	The greater part of this sum was advanced for the levy service; the vouchers for the expenditure of which, Captain Carberry asserts to have been taken by the Indians in the action of the 4th November, 1791. The balance he can account for by producing vouchers, and charging his pay.
J. F. Carmichael,	Surgeon's-mate,	-	49,780 28	49,531 46	248 82	Accounted for in the present year.
Leonard Covington,	Cornet,	-	944 12	926 12	18 00	Ditto.
John Cooke,	Captain,	-	1,147 10	397 10	1,050 00	Ditto.
Robert Craig,	Lieutenant,	-	369 60	-	369 60	Ditto.
Robert Miss Campbell,	Lieutenant,	-	1,606 60	277 86	1,328 74	Received in the years 1791 and 1792, for the pay of himself and detachment, and for contingent expenses, marching Captain Stake's troop to Pittsburg. He was killed by the Indians at fort Recovery, and the vouchers for the expenditure of this sum have never come to hand.
Samuel Cochran,	Lieutenant,	-	154 00	149 67	4 33	Balance remaining from settlement of his account in 1796.
Hugh Caperton,	Captain,	-	800 00	-	800 00	Received in the year 1792, for the recruiting service. He has been requested to close his account by producing vouchers, which he has hitherto neglected doing.
Thomas H. Cushing,	Major,	-	6,201 45	5,180 31	1,021 14	He has accounted in the present year for \$981 55.
John Crawford,	Captain and paymaster to sub legion,	-	110,643 66	105,684 75	4,958 91	Received in the years 1792, 1794, and 1796, for the recruiting service, and on account of pay and forage. He has accounted for \$3,561 07. The balance is to be accounted for agreeably to a regulation of the Secretary of War, by deducting half his monthly pension.
John Cummings,	Captain,	-	1,787 16	-	1,787 16	Received in the year 1792, for the pay of Captain Cribb's company of levies, and for the recruiting service. He has an unsettled account in the office, which is suspended for want of vouchers. He has been desired to furnish them, which has not yet been done.
Richard Call,	Major,	-	376 66	-	376 66	Accounted for.
James Cooper,	Captain,	-	249 70	-	249 70	Received in the year 1792, for the pay of himself and detachment. He has been called upon to transmit vouchers, which he has not yet attended to.
William G. Cobb,	Ensign,	-	44 26	-	44 26	Received in the year 1791, on account of his pay and subsistence, as a levy officer. When the company account is finally settled, it probably will appear that he has accounted for it.
James Clay,	Ensign,	-	132 10	-	132 10	Accounted for in the present year.
Jonathan Cass,	Major,	-	551 41	-	551 41	Ditto.
Israel Chapin,	Indian agent,	-	4,495 00	-	4,495 00	Ditto for 1250 dollars; the remainder received for the Indian Department.
John Chester,	Supervisor,	-	2,369 60	2,277 17	92 43	Ditto.
Arthur Coody,	Indian interpreter,	-	150 00	-	150 00	Received in the year 1794, on account of his salary; to account for the same with the agent at Tennessee.
John Chisholm,	Conductor of Indians,	-	3,457 48	257 48	3,200 00	Received in the years 1795 and 1796, on account of the expenses conducting Indians; he has not yet forwarded his account.
John Caldwell,	Lieut. Colonel militia,	-	521 70	-	521 70	Received in the year 1794, for the pay of the militia of Washington county, Virginia, for services in the year 1793. He has been requested to transmit the receipts of the individuals to whom he paid the money, to exonerate him from the charge, which has not yet been attended to.
John Carson,	Morgantown, N. C.	-	23,565 03	189 87	23,375 16	Received in the years 1794 and 1795, for the pay of certain scouts called out to protect the frontiers of North Carolina. The money was advanced him by the Secretary of War, for the purpose of paying them; although he has not rendered any vouchers, he has frequently been called upon to do it. Some vouchers received the 18th December, 1797, which are not yet examined.
John Conner,	-	-	46 00	-	46 00	Received in the years 1794 and 1795, on account of his pay while a prisoner with the Indians.
William Clarke,	Lieutenant,	-	300 00	294 00	6 00	Balance remaining on settlement of his account, being part of the money received for the recruiting service.
J. P. Duvall,	Lieut. Colonel militia,	-	1,013 02	-	1,013 02	Received in the year 1792, for the pay and rations of the rangers, called into service for the protection of Harrison county, Virginia. He has been called upon to close his account, which he has not done.
E. B. Drayton,	-	-	500 00	-	500 00	Accounted for.
William Darke,	Lieutenant Colonel,	-	1,000 25	-	1,000 25	Received in the year 1792, for the pay of Captain Darke's company of levies. In a letter received from him, dated 9th June last, he mentions his intention of being in Philadelphia, and would then produce the necessary vouchers for the expenditure thereof.
Frederick Dalcho,	Surgeon's mate,	-	370 80	168 00	202 80	Accounted for.
William Diven,	Lieutenant,	-	1,589 48	1,507 68	81 80	Ditto.
Henry De Butts,	Captain,	-	40,433 60	39,834 00	599 60	Ditto.

## L—Continued.

NAMES.	RANK.	Sums received.	Sums Accounted for.	Balance remaining to be accounted for.	REMARKS.
Christian Dull, -	Ensign, -	69 34	- - -	69 34	Accounted for.
Horatio R. Dayton, -	Lieutenant, -	2,469 87	1,863 61	606 26	Ditto.
Amasa Davis, -	Agent of fortifications, -	500 00	- - -	500 00	Ditto.
Nicholas De Finiels, -	Temporary Engineer, -	1,221 80	741 80	480 00	Ditto.
Joseph Dickinson, -	Captain, -	244 07	- - -	244 07	Ditto.
James Dean, -	Indian interpreter, -	329 67	- - -	329 67	Ditto.
William Davidson, -	Lieutenant, -	932 60	- - -	932 60	Received in the year 1792, for the pay of himself and detachment, for the recruiting service and for contingent expenses. He has been requested to close his account, which he has not yet attended to.
Samuel Drake, -	Ensign, -	538 17	466 57	71 60	Received in the year 1792, on account of his pay, and for the recruiting service; for which he has not produced any vouchers.
George Demler, -	Captain, -	150 80	21 80	129 00	Received in the years 1791 and 1792, on account of his pay and subsistence. He has sent forward no account or vouchers, but it is probable it has been deducted from his subsequent pay.
James Denny, -	Quartermaster serjeant, -	1 08	- - -	1 08	Received in the year 1791, on account of pay.
Silas Dinsmore, -	Indian Agent, -	400 00	- - -	400 00	Received in the year 1796, on account of his salary; to account for the same with the agent at Tennessee.
Richard Duryee, -	Ensign militia, -	21 25	- - -	21 25	Received in the year 1795, for the pay of a guard placed on board the brig Chilcomb, an illicit prize. He has transmitted no receipts of the persons who were entitled to receive the same, to exonerate him from the charge on the books of this office.
James Dunham, -	Major, -	222 00	- - -	222 00	Received in the year 1795, for the pay of himself and the guard placed on prisoners in the late Western insurrection. He has not produced the proper vouchers to exonerate him from the charge.
William Dangerfield, -	Ensign, -	20 00	- - -	20 00	Received in the year 1795, being for one month's pay over-drawn by him.
Ebenezer Denny, -	Lieutenant, -	749 06	- - -	749 06	Advanced him in the year 1791, on account of his pay and subsistence and for the recruiting service. No vouchers have been produced to account for this amount, although he has been requested to send them forward.
George H. Dunn, -	Cornet, -	194 76	144 66	50 10	Advanced him in the year 1793, on account of his subsistence; which, on general settlement, will, probably, appear to be accounted for.
Thomas Doyle, -	Major, -	1,639 03	180 00	1,459 03	Received in the year 1791, on account of pay and subsistence, and for the recruiting service. He has unsettled accounts in this office, which will account for the expenditure of this sum.
John Doughty, -	Major, -	500 00	123 33	376 67	Advanced him in the year 1792, for the contingent expenses of this department, by a memorandum made by the late paymaster general, that he was entitled to a credit for this amount, having expended the same for secret purposes, and did not render any vouchers for the same.
Daniel Dessaussure, -	- - -	3,400 00	- - -	3,400 00	Received in the years 1794 and 1795, for mounting the artillery at Charleston, South Carolina. His account and vouchers are lodged in this office, and are now under examination.
Joseph Elliott, -	Captain, -	598 90	462 90	136 00	Accounted for in the present year.
William Eaton, -	Captain, -	5,385 65	2,769 85	2,615 80	Ditto.
Matthew Earnest, -	Lieutenant, -	9,670 68	9,550 68	120 00	Ditto.
Thomas Farley, -	Surgeon's mate, -	129 60	- - -	129 60	Ditto.
Richard Evans, -	Ensign, -	236 00	- - -	236 00	Received in the year 1791, on account of his pay and for the recruiting service. He has not sent on his account and vouchers for the same.
John Edwards, -	Lieut. Colonel militia, -	3,722 99	2,494 92	1,228 07	Advanced him in the year 1794, for the pay and rations of the militia of Kentucky. He has been requested to settle his account, by producing vouchers, which he has not yet done.
Theophilus Elmer, -	Lieutenant, -	382 60	142 13	240 47	Advanced him in the years 1794 and 1795, on account of his pay and subsistence, and for the recruiting service. He has been desired to settle his account with the paymaster general.

Elliott and Williams,	Contractors,	10 00	- - -	10 00	This amount was advanced in the year 1794, to a person who had been in their employ, and just returned from captivity from the Indians, to enable him to return to Pittsburg.
Andrew Ellicott,	- - -	200 00	- - -	200 00	Advanced him in the year 1795, to enable him to build a saw-mill at Presqu' Isle.
William Findley,	- - -	90 40	- - -	90 40	Being amount remaining on settlement of his account, in 1791. He has been requested to furnish the receipt of the person to whom he was to pay the amount, which he has not yet done. Refunded 30th December, 1797.
William Faulkner,	Captain,	2,604 96	463 04	2,141 92	Received in the year 1792, on account of his pay, and the pay and rations due a company of riflemen, in St. Clair's defeat, for rifles lost, and for the recruiting service. He has an unsettled account in this office, which cannot be acted upon for the want of vouchers.
Constant Freeman,	Major and Agent,	141,668 53	16,265 30	125,403 23	This amount was placed in his hands as temporary agent, for this department, in the State of Georgia, appointed by the Secretary of War, for the purpose of paying the militia and regular troops stationed in that State. He has accounted for this amount, in the present year, by paying it to temporary deputy-paymasters, who have sent forward the vouchers for the payment of a considerable part, to the individuals who were duly entitled to receive the same for their pay, &c.
Frederick Frye,	Captain,	2,103 53	1,603 03	500 50	Received by him on account of the recruiting service, which he is daily expending.
John Fitzgerald,	Agent of fortifications,	250 00	- - -	250 00	Received in the year 1794, for mounting the artillery at Alexandria, Virginia. In a letter received from him, dated the 6th December last, he promised to send vouchers for the expenditure of this amount, shortly. Refunded to the Treasurer, 29th December, 1797.
Peter Frothingham,	Ensign,	771 89	571 89	200 00	Received in the year 1795, on account of the recruiting service. He has an unsettled account in this office, which cannot immediately be acted upon, the vouchers being defective.
George Flenning,	Military store-keeper at West-Point,	36,308 09	3,413 22	32,894 87	He has accounted nearly for this sum, in the present year, by producing vouchers for expenditures in erecting buildings at West-Point, &c.
Nehemiah Freeman,	Temporary paymaster,	43,793 75	41,380 56	2,413 19	Accounted for in the present year.
Alexander Gibson,	Captain,	6,341 01	1,867 31	4,473 70	Ditto.
William Furguson,	Captain,	4,079 50	3,539 40	540 10	Received by him in the year 1791, on account of pay, subsistence, and forage; which will probably appear to have been accounted for, on general settlement of the troops in 1791.
Mahlon Ford,	Captain,	326 00	- - -	326 00	Received by him in the year 1791, for the recruiting service. He has not sent forward any account or vouchers.
William P. Gassaway, (dead)	Ensign,	310 00	54 66	255 34	Received in the year 1792, on account of the recruiting service; for the expenditure, no account and vouchers have been forwarded to this office.
Isaac Guion,	Captain,	3,541 23	1,935 03	1,606 20	Received in the years 1792 and 1796, on account of his pay and for the recruiting service. He has an unsettled account in this office, which will account for the greater part of this sum; it is suspended for want of vouchers; he has been requested to transmit them, which he has not yet done.
John Guthrie,	Captain,	749 58	- - -	749 58	Received in the year 1792, for the balance of pay due his late company of levies. He entered into bond, to close his account previous to the 1st January, 1793, but he has not, although called upon for that purpose.
Peter Grayson,	Lieutenant,	1,809 42	1,277 30	532 12	Received in the year 1794, for the pay of himself, and recruits at fort Randolph, and for the recruiting service. He has sent forward his account, but it is suspended for want of some necessary information.
Joseph Gough,	Ensign,	64 50	- - -	64 50	Received in the year 1792, on account of his pay, &c. It will probably appear on settlement of the levy accounts, that he has accounted for the same.
Barnard Gaines,	Captain,	125 00	- - -	125 00	Received in the year 1793, on account of his pay. He promises, in a letter dated the 13th June last, to close his account with the paymaster-general.
William S. Grayson,	Ensign,	228 00	- - -	228 00	Received in the years 1794, and 1797, on account of his pay, and for the recruiting service. He died without producing his account or vouchers.
Simon Geddis,	Lieutenant,	1,821 62	1,749 62	72 00	Accounted for in the present year.
James Gamble,	Captain,	1,811 65	1,572 58	239 07	Ditto.
William Greaves,	- - -	157 55	114 00	43 55	Ditto.
Joseph Grumpe,	Lieutenant,	110 61	179 61	331 00	Advanced him in the year 1796, on account of pay. He is now on furlough to Europe; on his return, this amount will be deducted from what may be due to him for pay and subsistence.
Jeremiah Gullion,	Lieutenant militia,	316 00	- - -	316 00	For the pay of a detachment of militia, for the protection of Scott and Woodford counties, on the Ohio, for services in 1794. He has not yet transmitted the account and vouchers.
Abraham Hunt,	- - -	9,600 00	1,600 00	8,000 00	Accounted for.

NAMES.	RANK.	Sums received.	Sums accounted for.	Balance remaining to be accounted for.	REMARKS.
Edward Hand,	-	1,000 00	-	1,000 00	Accounted for, except three dollars seventy-five cents.
Robert Hunter,	Ensign,	450 33	80 00	370 33	Accounted for.
Thomas Hunt,	Major,	1,339 09	401 52	937 57	Ditto.
J. G. Hopper,	Lieutenant,	80 00	-	80 00	Ditto.
David Hale,	Lieutenant,	2,239 23	2,135 51	103 72	Ditto.
Joseph Hillers,	Agent of fortifications,	250 00	-	250 00	Ditto.
Thomas Hart,	-	150 00	-	150 00	Ditto.
John Habersham,	Agent for supplying troops at Georgia,	2,513 84	182 00	2,331 84	Advanced him for the contingent expenses of this Department. He has transmitted accounts and vouchers, which are under examination.
Jonathan Haskell,	Major,	45,132 30	43,146 50	1,985 80	His account has been stated in the present year, and by allowance to him as a deranged officer, pursuant to an act of Congress of the 3d March last, there remains a small balance in his favor.
J. F. Hamtramck,	Major,	2,859 00	1,343 03	1,515 97	Received in the year 1792, for the recruiting service, &c. In a letter dated the 29th August last, he promised to send forward vouchers for expenditures, which he has not yet done.
Richard S. How,	Lieutenant,	468 00	-	468 00	He has accounted for the greater part of this sum, in the present year.
Thomas Hughes,	Captain,	3,597 03	3,565 67	31 36	Balance remaining in his hands on settlement of his account, the 10th November, 1794, with the paymaster-general.
Samuel Henley,	Deputy Commissary military stores,	279 10	-	279 10	He has been written to, and, in reply, he says he has accounted for the public moneys received by him, and requested a statement of the debits against him; which has been forwarded.
Charles Hyde,	Lieutenant,	1,048 25	433 13	615 12	Received in the year 1792, on account of his pay and subsistence. He has accounted for \$449 42.
Joseph Howell,	Late paymaster-general and commissioner of army accounts,	4,373 52	-	4,373 52	Balance remaining unaccounted for, out of moneys issued to him as paymaster-general and commissioner of army accounts, previous to the establishment of the accountant's office.
Horatio Hall,	Lieut. Colonel militia,	940 00	-	940 00	Received in the year 1794, for the pay of militia of Bourbon county, called into service in the year 1793. He has been requested to transmit the necessary vouchers, which he has not yet done.
William Hill,	Private,	20 00	-	20 00	Received in 1794 and 1795, on account of his pay due to him while in captivity among the Indians.
Edwin Harris,	Ensign,	80 00	-	80 00	Accounted for in the present year.
Andrew Hunter,	-	50 00	-	50 00	Advanced in the year 1795, for the board, &c. of H. Abeel, an Indian youth.
Michael G. Houdin,	Military store-keeper,	2,007 50	1,020 00	987 50	Advanced him in the years 1793 and 1795, on account of military-store department, at Albany. He has accounted for 525 dollars and 52 cents, in the present year.
Thomas Holt,	Keeper of stores,	25,511 46	-	25,511 46	This amount was advanced him in the years 1795 and 1796, for expenditures in the armory, New London, Virginia. A number of accounts have been forwarded, but no final settlement has taken place; but there is not a doubt but the greater part of this sum is applied to the use of the armory.
Benjamin Hawkins,	Indian commissioner,	800 00	-	800 00	This sum will be accounted for when the general settlement of his account, as commissioner appointed to run the boundary line between the United States and the Indians, takes place.
Stephen Hillis,	Deputy paymaster,	41,232 52	40,932 52	300 00	The balance advanced him on account of his pay as deputy-paymaster to the troops in Tennessee. The agent in that State has been directed to deduct the same.
Samuel Hodgdon,	Superintend. mil. stores,	7,717 29	6,467 29	1,250 00	Accounted for, except 75 dollars, received on account of D. Role, store-keeper.
Asa Hartshorne,	Captain,	337 73	225 00	112 73	Advanced him in the year 1791, on account of his pay. It will probably be accounted for on final settlement of the army accounts, for 1790.
David Henley,	Agent Tennessee,	245,558 70	910 00	244,648 70	This sum has been advanced to him from time to time, as agent to this department, (under temporary appointment of the Secretary of War) for the purpose of paying the militia and regular troops in the State of Tennessee. He has accounted for the money, by placing it in the hands of agents and paymasters appointed for paying these troops. Very large accounts have come to hand, but they are not yet finally examined.

Daniel St. Thomas Jenifer,	Ensign,	-	-	629 38	593 38	36 00	Accounted for.
Abraham Jones,	Chaplain,	-	-	2,282 59	2,182 59	100 00	Ditto.
George Ingersoll,	Captain,	-	-	950 00	-	950 00	Ditto.
Robert Johnson,	Lieut. Colonel militia,	-	-	433 98	-	433 98	Advanced in the year 1793, for the pay and rations for a company of rangers and scouts of Woodford county, for services in the year 1790; he has been requested to furnish vouchers for the expenditure of this amount; to which, have not received any reply.
John Jeffers,	Captain,	-	-	244 94	176 00	68 94	This sum will probably be accounted for on final settlement of accounts of the army in 1791.
Abraham Jones,	Lieutenant,	-	-	159 60	-	159 60	Received in the year 1792, and will probably appear to his credit on settlement of the accounts of the paymaster to the fourth regiment, who has been repeatedly called upon to forward his accounts.
Peter Jonnin,	Indian missionary,	-	-	150 00	-	150 00	Received in the year 1794, on account of his salary; deducted in his subsequent settlements with the paymaster-general.
William Kersey,	Major,	-	-	5,914 70	5,090 03	824 67	A great part of this amount was advanced him in the year —, on account of his pay, subsistence, and forage. It is probable that it will appear to his credit on general settlement of the accounts of the regiment to which he belonged.
Abraham Kirkpatrick	-	-	-	2,000 00	-	2,000 00	Received in the year 1793, for issuing provisions to the army of the United States. On application to him for settlement of his account, he answered that he had lodged his vouchers with Samuel Hodgdon, deputy quartermaster-general. Mr. H. informs me that he has endeavored to arrange the vouchers and put the account in train of settlement, in which he has not yet succeeded. I have wrote Mr. Kirkpatrick, and informed him thereof, to which he has not replied.
Michael Kalteisen,	Captain,	-	-	3,749 59	3,108 09	641 50	Accounted for in the present year.
William A. Lee,	Lieutenant,	-	-	1,226 60	296 27	930 33	Advanced him in the years 1792 and 1794, for the recruiting service. He is a cashiered officer, who has been repeatedly called upon to settle his account, but without effect.
Robert Lee,	Lieutenant,	-	-	59,630 31	59,624 31	6 00	Accounted for.
Cornelius Lyman,	Captain,	-	-	1,083 50	186 00	897 50	Ditto.
John M. Lovell,	Lieutenant,	-	-	400 04	161 22	238 82	Ditto.
William Lewis,	Captain,	-	-	1,361 76	661 76	700 00	Ditto.
Nicholas Long,	-	-	-	1,903 04	-	1,903 04	Ditto.
John Lowry,	Ensign,	-	-	435 11	206 00	229 11	Received in the years 1792 and 1793, on account of his pay and for the recruiting service.
Henry Lee,	Lieut. Colonel militia,	-	-	2,879 33	2,785 83	93 50	Received for the pay, &c. of Henry Cochran, for his military services: he has been requested to send forward a suitable voucher to exonerate him from the charge, to which I have received no reply.
Hartman Leitheiser,	Lieutenant,	-	-	64 07	-	64 07	He has accounted for 61 dollars 77 cents, in the present year.
William Lawton,	Surgeon's mate,	-	-	3,252 00	2,951 00	301 00	Cashiered for embezzling this sum, part of 3,000 dollars public money, put under his care to transmit to George Fleming, at West Point.
Joseph Lewis,	Lieut. Colonel militia,	-	-	514 00	-	514 00	Received in the year 1794, for the pay of sundry detachments of militia, of Neilson county, for services in 1793.
Benjamin Lockwood,	Captain,	-	-	1,307 50	1,301 50	6 00	On account of his pay. It will be deducted from the next settlement.
Meriwether Lewis,	Ensign,	-	-	80 00	-	80 00	Accounted for.
Elias Langham,	Shepherdstown,	-	-	8,043 78	7,809 49	234 29	Remaining in his hands on settlement of account, 29th December, 1796, for the use of the army at Shepherdstown.
Thomas Lewis,	Captain,	-	-	4,891 70	2,614 06	2,277 64	Received between the years 1792 and 1796, for his pay, subsistence, &c. and for the recruiting service; he has an unsettled account in the office, which is suspended for want of vouchers, which he has repeatedly promised to bring forward.
Howell Lewis,	Captain,	-	-	1,127 29	577 89	549 40	He has produced his account, which is suspended, some of the vouchers being defective. He has promised to send others, in which there will be a small balance due to him.
Samuel Lewis,	Clerk in the War Office,	-	-	4,050 00	-	4,050 00	850 00 for incidental and contingent expenses War Department. 2,000 00 for ditto, Indian ditto. 1,200 00 for the Ordnance Department.
						4,050 00 dollars.	Amount of warrants issued to him by the Secretary of War, in the years 1795 and 1796, for the above purposes. He has been called upon to account for the same, by producing vouchers, which he has not yet done.

NAMES.	RANK.	Sums received.	Sums accounted for.	Balance remaining to be accounted for.	REMARKS.
James Lanier, - - - - -	- - - - -	212 31	- - -	212 31	For balance remaining in his hands as paymaster to Hall's regiment of militia, being amount due to sundry soldiers of that regiment.
Andrew M'Clary, -	Lieutenant, - - -	30 00	- - -	30 00	Accounted for in the present year.
Andrew Marschalk, -	Lieutenant, - - -	323 50	208 00	115 50	Ditto.
Joseph Moorhead, -	Ensign, - - -	136 00	- - -	136 00	Ditto.
William M'Rea, -	Captain, - - -	1,072 80	849 94	222 86	Ditto.
Thomas Martin, -	Lieutenant, - - -	21 71	- - -	21 71	Ditto.
Benjamin Mifflin, -	- - - - -	1,048 80	944 60	104 20	Ditto.
Levi M'Lean, -	Ensign, - - -	200 00	- - -	200 00	Ditto.
Griffith J. M'Rea, -	Captain, - - -	120 00	- - -	120 00	Ditto.
William Morris, -	Lieutenant, - - -	215 38	137 38	78 00	Ditto.
Donald Grant Mitchell, -	Captain, - - -	289 68	209 68	80 00	Ditto.
Henry Muhlenberg, -	Lieutenant, - - -	949 47	607 30	342 17	Ditto, except \$8 17.
James Marshall, -	Lieut. Colonel militia, -	748 67	- - -	748 67	Received for the pay of militia of Washington county. In a letter received from him, dated the 27th November last, he promises to transmit the necessary vouchers for the expenditure of this sum, very soon.
Jacob Marcus Mills, -	Ensign, - - -	40 00	- - -	40 00	Received in the year 1792, on account of pay.
Ebenezer Massey, -	Lieutenant, - - -	1,489 20	407 79	1,081 41	Received in the year 1792, for the recruiting service. He has been requested to send forward vouchers for the expenditure thereof, which he has not yet done.
Jacob Melchor, - - -	Lieutenant, - - -	965 77	120 00	845 77	He has an unsettled account in this office, which will undergo the usual examination, and the amount passed to his credit.
William Miller, - - -	Ensign, - - -	70 00	- - -	70 00	Received in the year 1791, on account of the recruiting service, for which he has not sent any vouchers.
William M'Cormick, -	Captain, - - -	568 75	200 65	368 10	Received in the year 1792, for the recruiting service. He has been desired to transmit vouchers to close his account, which he has not yet done.
Peter Marks, - - -	Ensign, - - -	156 66	39 00	117 66	Received in the years 1792 and 1793, on account of pay and subsistence. He has been requested to settle his account with the agent in Tennessee.
Jeremiah Murray, -	Lieutenant, - - -	22 00	- - -	22 00	Received in the year 1791, on account of pay.
John Michael, - - -	Ensign, - - -	464 40	353 61	110 79	Received in the year 1792, for the recruiting service.
John Morgan, - - -	Ensign, - - -	611 71	437 11	174 60	Received in the year 1792, on account of his pay and subsistence.
Charles Martin, - - -	Ensign, - - -	4,235 61	3,799 72	435 89	He has accounted for this sum, except \$23 89, which he has promised to refund to the agent at Pittsburg.
William M'Mahon, -	Lieutenant, - - -	363 60	150 00	213 60	Received in the year 1792, on account of pay, subsistence, and forage.
Noel Bartho. Monvel, -	Lieutenant, - - -	291 00	191 00	100 00	Received in the year 1794, on account of his expenses inspecting and proving cannon; for which he has not rendered any vouchers.
John M'Clary, - - -	Ensign, - - -	3,950 67	3,240 95	709 72	Received in the year 1796, for the pay of himself and detachment, at forts Fayette and Franklin. He has not yet transmitted the vouchers for the payment of the same to the individuals of said detachment.
William M'Farlane, -	Lieut. Colonel militia, -	155 89	- - -	155 89	Received in 1795, for boarding and lodging a detachment of Cumberland county militia. He has been called upon for vouchers, which he has promised to transmit.
Return Jonathan Meigs, -	Indian Store-keeper, -	50 00	- - -	50 00	Received in the year 1795, on account of his pay and subsistence. He has been called upon to close his account, which has not yet been done.
Paul M'Dermott, - -	Lieutenant, - - -	60 00	- - -	60 00	Accounted for in the present year.
William A. M'Crea, -	Surgeon's mate, - - -	800 43	677 43	123 00	He has accounted in the present year for \$54 80

Mark M'Pherson,	Captain,	-	480 84	-	-	480 84	Received in the year 1792, on account of his pay and subsistence. It is probable when the accounts of the regiment, to which he belonged, are finally settled, that he is entitled to a credit for this amount.
Edward Miller,	Captain,	-	4,617 30	4,000 71	616 68	Received for the recruiting service. He is frequently sending forward vouchers for the expenditure.	
John M'Kee,	Indian Agent,	-	1,145 00	-	1,145 00	Received in 1796, on account of his salary, and to defray the expenses of sundry Indians, of the Chickasaw nation, from Philadelphia to Knoxville.	
Alexander M'Gregor,	-	-	2,285 00	-	2,285 00	Received in the year 1795, for the pay of sundry detachments of Kentucky militia, for services between the years 1791 and 1795, and for supplies furnished. He has been called upon to produce vouchers, which he has not yet done.	
Jos. Montford, (killed,)	Captain,	-	1,949 00	-	1,949 00	Received in the year 1791, for three months of his company's pay, and for contingent expenses. He has an unsettled account in this office, which cannot be acted upon, the vouchers being defective.	
Staats Morris,	Captain,	-	764 71	-	674 71	Nearly accounted for this amount in the present year.	
Samuel Newman,	Captain,	-	1,532 47	-	1,532 47	Accounted for.	
A. Y. Nicholl,	Captain,	-	292 96	173 96	120 00	Advanced him in 1796, on account of pay. There is not a doubt but it has been deducted on subsequent settlements with the paymaster in Georgia.	
Presley Neville,	Paymaster Gen. militia,	-	504,889 14	1,000 00	503,889 14	Advanced him on account of pay, subsistence, and forage, of the militia, called out to suppress an insurrection in the western counties of Pennsylvania. He has placed the money in the hands of agents and paymasters, to pay the individuals, many of whom have advanced it to others. They have been called upon from this office to account for the same, by producing the necessary receipts; part have complied, others have requested indulgence to arrange their accounts.	
Presley Neville,	Lt. Col. Allegany co'ty.	-	9,477 13	-	9,477 13	Advanced him for the pay of the scouts of said county, for services between the years 1792 and 1795. He has produced vouchers for the expenditure of the greatest part of this sum in the present year.	
Joseph Philips,	Surgeon's mate,	-	727 59	591 99	135 60	Accounted for.	
John Pierce,	Captain,	-	300 00	-	300 00	Ditto.	
Piercy Pope,	Lieutenant,	-	500 00	-	500 00	Ditto.	
Robert Purdy,	Lieutenant,	-	483 52	163 01	320 51	Ditto.	
John Platt,	Lieutenant,	-	953 40	-	953 40	He has accounted for \$914 70, in the present year.	
Thomas Patterson,	Major,	-	895 97	-	895 97	Received in the year 1791, for the pay of himself, sundry officers and privates. He has been requested to transmit vouchers to close his account, which has not yet been done.	
William Preston,	Captain,	-	3,876 35	1,138 70	2,737 65	Received between the years 1792 and 1796, for pay of himself and the recruits under his command, and for the recruiting service. He has been called upon to produce vouchers, to enable me to pass to his credit the amount of his unsettled account, now in this office, which has not yet been done.	
William Piatt, (killed)	Captain,	-	1,129 64	226 31	903 33	Received in the year 1791, for the pay of himself and his company of levies. He has an unsettled account in this office, which cannot be acted upon for want of vouchers.	
Benjamin Price,	Captain,	-	5,157 18	411 46	4,745 72	Received between the years 1792 and 1795, for the pay of his company of levies, and for the pay of sundry detachments, and for the recruiting service. He has been repeatedly called upon to settle his account, which he has paid no attention to.	
John Paine,	Ensign,	-	932 75	-	932 75	Received in the year 1792, for balance of pay due Captain John Smith's company of levies. He has been requested to produce vouchers for the payment of the same to said company, which he has neglected to do.	
Thomas Proctor,	-	-	250 00	-	250 00	Received in the year 1793, for the contingent expenses of this Department. He has been called upon to settle his account; in reply, he says the public are indebted to him, and that he will shortly send forward his account.	
Andrew Pickens,	Brigadier General,	-	812 36	808 06	4 30	Remaining out of the moneys received in 1795, for the militia services in 1794.	
John Polhemus,	Lieutenant,	-	2,568 04	2,449 42	118 62	Received in the years 1792 and 1796, on account of pay and for the recruiting service. His account has received a credit, in the present year, for forty-seven dollars.	
Abner Prior,	Captain,	-	518 40	-	518 40	Received in the year 1793, for the expenses of transporting the Wabash chiefs, and on account of extra pay as surgeon's mate. He has been requested to close his account, by producing vouchers for the expenditure, which has not yet been done.	
Thomas B. Patterson,	Major,	-	93 28	-	93 28	Received in the year 1793, on account of pay and rations due a party of Alleghany county militia, for services in 1791.	
Thomas Posey,	Brigadier General,	-	22,455 47	22,005 47	450 00	Accounted for.	
Yelverton Peyton,	Ensign,	-	300 00	100 00	200 00	Ditto.	

L—Continued.

Names.	Rank.	Sums received	Sums accounted for.	Balance remaining to be accounted for.	REMARKS.
Zebulon Pike, -	Captain, -	750 00	620 00	130 00	Advanced him in the years 1793 and 1794. It is probable he has settled his account, the advance being for two months' pay, and contingent expenses marching his men.
Bennet Pemberton, -	Major of militia, -	697 17	-	697 17	Advanced him in the year 1795, for the pay of the scouts of Woodford county, for services in 1793 and 1794. He has been requested to close his account, by producing the necessary vouchers, which has not yet been done. Accounted for the 28th December, 1797.
Joshua Potts, -	Agent of fortifications, -	250 00	-	250 00	Advanced him in the year 1795, for the purpose of mounting cannon on the fort on Cape Fear. In a letter dated 1st November last, he promises to refund the amount to the treasurer shortly.
William Peters, -	Major, -	1,599 61	1,410 28	189 33	Accounted for \$180 in the present year.
Thomas Pasteur, -	Captain, -	99 00	-	99 00	Advanced in 1793, on account of pay and subsistence.
John Pitchlyn, -	Indian interpreter, -	425 00	-	425 00	Advanced him in the year 1796, on account of his salary. He is to account for the same with the agent in Tennessee.
Benj. Price, sen. (killed)	Captain, -	137 66	-	137 66	Received in the year 1791, on account of pay and subsistence.
Jedediah Rogers, -	Captain, -	1,218 00	249 60	968 40	Accounted for.
John Randall, -	Agent of fortifications, -	250 00	-	250 00	Ditto.
Robert Rowan, -	Lieutenant, -	78 00	-	78 00	Ditto.
Jonathan Robeson, -	Lieutenant, -	1,132 73	319 06	813 67	Ditto, except \$5 64.
James Read, -	Collector of Wilmington, -	1,544 33	1,360 00	184 33	Ditto.
Charles Rhodes, -	Surgeon's mate, -	36 00	-	36 00	Ditto.
Ebenezer Sprout, -	Lieut. Colonel of militia, -	43,326 28	26,107 77	17,218 51	Ditto.
John Reucastle, -	Captain, -	1,196 89	-	1,196 89	Received in the year 1792, for the pay of his company of levies. He gave bond to settle his account on or before the 1st January, 1793, which has not been done, although he has been frequently written to on the subject.
Charles Robertson, -	Ensign, -	18 00	-	18 00	Accounted for.
Michael Rudolph, -	Major, -	715 57	127 10	588 47	Accounted, in the present year, for \$381 33. The balance received in 1793 for the recruiting service.
James Richmond, -	Ensign, -	376 60	375 10	1 50	Remaining from the money received by him in 1794, on account of the pay of himself and recruits.
J. J. U. Revardi, -	Major, -	2,079 03	414 03	1,665 00	Received in the years 1794, '95, and '96, as temporary engineer, appointed by the Secretary of War, and on account of his pay, subsistence, and forage, as Major. His pay is stopped till this amount is accounted for.
Michael Roberts, -	Stationer, -	410 00	-	410 00	Accounted for.
John Francis Rivett, -	Indian missionary, -	150 00	-	150 00	Received in the year 1795, on account of expenses as an Indian missionary.
Jonathan Remington, -	Ensign, -	20 00	-	20 00	Received in the year 1795, on account of pay.
William Richard, -	Captain, -	1,000 00	-	1,000 00	Received in the years 1795 and '96, for the recruiting service. Accounted for.
James Ross, -	-	500 00	-	500 00	Received in the year 1796, on account of the Indian department.
John Rogers, -	Indian interpreter, -	309 00	284 00	25 00	Received in the year 1796, on account of ditto.
James Seagrove, -	-	68,007 63	51,407 63	16,600 00	Accounted for.
John Sellman, -	Surgeon's mate, -	482 96	-	43 20	Ditto.
John Stake, -	Captain, -	1,161 46	220 00	941 46	Ditto.
John Steele, -	Lieutenant, -	450 00	-	450 00	Ditto.
Theodore Sedgwick, -	Captain, -	475 07	403 07	72 00	Ditto.
William C. Smith, -	Lieutenant, -	22 00	-	22 00	Ditto.
Peter Shoemaker, -	Lieutenant, -	1,107 27	907 27	200 00	Ditto.
Patrick Shirkey, -	Lieutenant, -	25 86	-	25 86	Ditto.
Henry Shearman, -	Lieutenant, -	23 76	-	23 76	Accounted for in the present year.
James Steret, -	Lieutenant, -	425 93	175 93	250 00	Ditto.

Samuel Shore, -	Clerk of the Naval Yard,	-	-	-	-	-	-
John Stagg, jun. -	Clerk War Office,	1,478 21	-	1,037 89	-	440 32	-
John Saunders, -	Lieutenant,	108 00	-	-	-	108 00	-
J. G. L. Schenek, -	-	407 57	-	-	-	407 57	-
William P. Smith, -	Ensign,	1,500 00	-	1,473 54	-	26 46	-
Abraham Springer, -	-	50 70	-	-	-	50 70	-
Uriah Springer, -	Captain,	1,945 84	-	391 62	-	1,554 22	-
David Smith, -	Captain,	371 70	-	-	-	371 70	-
<sup>69</sup> Joseph Shaylor, -	Major,	1,054 20	-	-	-	1,054 20	-
+ Arthur St. Clair, -	Major General,	850	-	-	-	850 00	-
James Sevier, -	Brigadier General,	3,563	-	1,960 27	-	1,602 73	-
Jacob Slough, -	Captain,	3,121 86	-	1,163 86	-	1,958 00	-
Ballard Smith, -	Captain,	2,348 05	-	672 00	-	1,676 05	-
James Stephenson, -	Captain,	1,905 06	-	-	-	1,905 06	-
Jonathan Snowden, -	Captain,	1,202 45	-	-	-	1,202 45	-
Richard Sparkes, -	Captain,	718 93	-	-	-	718 93	-
Frederick Sullivan, -	Quartermaster,	22 00	-	-	-	22 00	-
John Smith, jun. -	-	75 00	-	-	-	75 00	-
Mathias Slough, (dead) -	Lieutenant,	605 04	-	405 04	-	200 00	-
Robert Semple, -	Ensign,	60 00	-	-	-	60 00	-
Joseph Strong, -	Surgeon's Mate,	32,818 53	-	32,676 12	-	142 41	-
William B. Smith, -	Lieutenant,	328 00	-	268 00	-	60 00	-
Henry Smith, -	Lieut. Col. militia,	92 33	-	-	-	92 33	-
John Seargeant, -	Indian missionary,	270 00	-	-	-	270 00	-
Cornelius R. Sedam, -	Captain,	9,199 16	-	8,413 31	-	785 85	-
David Strong, -	Lieutenant Colonel,	706 00	-	450 00	-	256 00	-
Bartholomew Shaumberg, -	Captain,	1,874 36	-	1,374 36	-	500 00	-
Joshua Sumner, -	Surgeon's Mate,	39 33	-	-	-	39 33	-
David Shepherd, -	Lieut. Col. militia,	2,707 36	-	-	-	2,707 36	-
Van Swearingen, (killed) -	Captain,	736 30	-	-	-	736 30	-

Ditto.  
Ditto.  
Ditto.  
Ditto.  
Ditto.  
Ditto.  
Ditto.  
Received in the year 1792, for the pay of a detachment of militia from Davidson and Summer counties. He has been requested to transmit vouchers, which he has not yet done.  
Received in the years 1791 and 1792, for the pay and subsistence of his detachment, and for the recruiting service. He has an unsettled account in the office, which cannot be acted on for want of vouchers.  
Received in the years 1794 and 1796, for the Indian Department. He has promised to send vouchers for a part of the money expended, and refund the remainder.  
Received in the year 1791, for the recruiting service. In a letter dated the 1st April last, he says he has delivered to David Allison, an account and vouchers to this amount, and that he will forward duplicates by the first conveyance.  
Received in the years 1792, 1793, and 1795, on account of pay, and for the recruiting service. He entered into bond to account for this sum, on or before 1st August, 1796, but has not complied, although frequently called upon for that purpose.  
Received in the year 1792, for the pay of his detachment, and for the recruiting service. Have wrote to his representatives, but have not received any answer.  
Received in 1791 and 1792, for pay, and for the recruiting service. It appears by a certificate of D. Britt, late paymaster, that this sum, was accounted for, previous to his resignation. The vouchers have not yet come to this office.  
Received in the year 1792, for the pay of his company of levies. He has been called upon to settle his account, which he has not yet done.  
Received in 1794 and 1795, for the pay of himself and recruits, and for the recruiting service. He has been called upon for vouchers, which he has not furnished.  
Received in the year 1792, for his pay as quartermaster, by order of General St. Clair.  
Received in the year 1794, for the pay of James Smith and George M'Culloch, scouts, of Ohio county, Virginia, for services in 1793.  
Received in the year 1794, for the recruiting service.  
Received in the year 1794, for three months' pay.  
Accounted for.  
Balance remaining on settlement of recruiting account, in 1796.  
Received in the year 1796, for the pay of a detachment of militia of Russell county, for services in 1790.  
Received in the years 1795 and 1796, on account of the annuity allowed to the Stockbridge Indians.  
Received in the years 1791 and 1792, on account of the recruiting service, and for pay and subsistence. He has an unsettled account in this office, which cannot be acted upon for want of vouchers, which he has been called upon for.  
Received in the year 1794, for the recruiting service.  
Received in the year 1796, to defray the expenses of sundry Indian chiefs, from Philadelphia to their nation, northwest of the Ohio. He has not sent forward his account and vouchers.  
Received in the year 1791, on account of his pay and subsistence.  
Received in the years 1792, 1793, and 1796, for the pay and rations of the militia of Ohio county, for services between 1790 and 1793. He has been requested to produce the usual vouchers for the expenditure of this amount, which he has not yet done.  
Received in the year 1791.

NAMES.	RANK.	Sums received.	Sums accounted for.	Balance remaining to be accounted for.	REMARKS.
Caleb Swan, - -	Paymaster-general, -	1,099,339 45	520,949 96	578,389 49	Balance of advances, and of bills drawn by him on account of the pay of the army, subsistence and forage of officers, and for recruiting. He has disbursed the greater part, by placing it into the hands of subordinate paymasters and officers, for recruiting, part of which have accounted therefor within the present year; the others have been called on to account without delay, and the accounts are daily coming in. They are of a very extensive nature, and will require a long time to examine them. Such as have accounted, are entered to the credit of the paymaster-general, but those who have not come forward, remain to his debit.
Samuel Tinsley, -	Captain, - -	2,891 40	1,870 69	1,020 71	Accounted for in the present year.
Peter Tallman, -	Lieutenant, -	254 60	202 60	52 00	Ditto.
Daniel Tilton, -	Lieutenant, -	657 48	509 44	148 04	Ditto.
James Taylor, -	Captain, - -	1,862 87	1,651 54	211 33	Ditto.
Alexander Thompson, -	Captain, - -	3,702 25	307 78	3,394 47	Ditto, except \$392 54, for the pay of his detachment, and for the recruiting service.
David Thompson, -	Ensign, - -	3,430 95	1,548 92	1,882 03	He has accounted for \$1,166 59 in the present year; the remainder received in the year 1795, for the recruiting service. For the expenditure, he has produced no account or vouchers.
Robert Thompson, -	Captain, - -	335 93	116 60	219 33	Received in the years 1793 and 1796, on account of his pay and subsistence. He has been requested to close his account, which he has not yet done.
John Tharpe, - -	Superin't of artificers, -	54 00	-	54 00	Received in the year 1791, on account of pay.
John Tillinghast, -	Ensign, - -	786 35	171 66	614 69	Received in the years 1791 and 1792, on account of pay, and for the recruiting service. He has an unsettled account in this office, which, for want of vouchers, it cannot be entered on the books thereof.
Henry B. Towles, (killed)	Lieutenant, - -	134 60	21 60	113 00	Received in the year 1792, on account of pay and subsistence, and for contingent expenses of marching his detachment to Pittsburg. No account and vouchers have been produced.
Samuel B. Turner, -	Ensign, - -	286 95	-	286 95	Received in the year 1792, on account of pay and subsistence. It is probable, when the army accounts for 1791 are finally settled, he will be entitled to a credit for this amount.
John Thomson, -	Indian interpreter, -	400 00	-	400 00	Received in the year 1794, on account of his salary, which sum he was to account for with the agent in Tennessee.
George Taylor, -	Captain, - -	320 00	-	320 00	This amount will be accounted for on settlement of his account of pay and subsistence.
Thomas Todd, -	Lieut. Colonel militia, -	152 00	-	152 00	Received in the year 1794, for the pay of a detachment of Kentucky militia; for services in 1792. He has been requested to close his account by producing vouchers, which he has not yet done.
John Toomy, - -	Serjeant Major, - -	1,599 33	1,477 89	121 41	Received in the year 1794, for the pay of himself and detachment. He has been requested to close his account, which he has not yet attended to.
John Thruston, -	Lieut. Colonel militia, -	2,080 00	-	2,080 00	Received in the year 1794, for pay of the scouts of Jefferson county, Kentucky, for services between the years 1792 and 1795. He has been requested to close his account by producing vouchers for the expenditure, which he has not yet attended to.
Edward Teele, - -	Express, - -	50 00	-	50 00	Received in the year 1794, on account of his compensation and expenses, as an express from Governor Blount to the Secretary of War.
Jonathan Taylor, -	Ensign and Paymaster, -	41,254 72	41,248 77	5 95	Part of moneys received by him in the year 1794, for the pay of the 4th sub legion.
Samuel Tredwell, -	Agent of fortifications, -	500 00	-	500 00	Received in the year 1794, for mounting cannon on the fort at Ocracock. He has produced his account; the vouchers for expenditures being defective, it is suspended till he answers my letter to him on the subject.
James Triplett, -	Lieutenant, - -	276 86	272 86	4 00	Balance of money received by him in 1796, for pay of himself and detachment stationed at fort Norfolk.
Daniel Torry, - -	Cornet, - -	137 52	44 66	92 86	Received in the year 1793, on account of his pay and subsistence.
Alexander Trueman, -	Major, - -	825 44	-	825 44	Received in the years 1792, and 1793, on account of pay and subsistence, and for contingent expenses.
Louis Tousard, -	Major, - -	1,497 35	1,027 35	470 00	He has accounted in the present year for \$416 84.
John Webb, - -	Cornet, - -	179 60	161 60	18 00	Accounted for in the present year.

Joseph Whipple,	- Agent of Fortifications,	250 00	- -	250 00	Ditto.
Richard Whitley,	- Lieutenant -	52 00	- -	52 00	Ditto.
Jacob Westfall, -	- Lieut. Colonel militia,	1,295 40	- -	1,295 40	Received in the year 1791, for pay and rations due the militia of Randolph county. He has been requested to produce the necessary vouchers to exonerate him from the charge, which he has not done.
William Winston,	- Captain, - -	1,351 40	54 00	1,297 40	Received between the years 1792 and 1794, on account of his pay and subsistence, and for the recruiting service. He has accounted for \$500, and has been requested to close his account.
John Wells, (dead.)	- Captain, - -	1,000 00	300 00	700 00	Received in the year 1792, for the recruiting service. He has an unsettled account in the office, which is suspended for want of vouchers.
Anthony Wayne, (dead.)	- Major General, -	8,548 45	1,326 45	7,222 00	He has accounted for \$222, leaving \$7,000 to his debit. He has rendered an account for pay and expenses as sole commissioner for treating with the N. W. Indians, (in addition to his pay in the line) amounting to near \$8,000, crediting \$4,000 received in 1792, and 1794, claiming a balance of near \$4,000. I examined the account, and reported sundry objections, to the Secretary of War, which occurred to me, since which he has received an advance of \$3,000, on account, making in all \$7,000.
James Wilkinson,	- Brigadier General, -	3,371 17	1,510 93	1,860 24	He alleges that this money was expended for secret services. The Secretary of War has admitted the account, in the expectation that General Wilkinson will make a statement to him of the expenditure of the money, which did not admit of vouchers.
John Whistler, -	- Lieutenant, - -	3,776 00	3,738 68	37 32	Balance arising on settlement of account in 1796.
Winslow Warren,	- Lieutenant, - -	138 64	- -	138 64	Received in the year 1791, on account of pay, and for the recruiting service. He has an unsettled account in this office, which is suspended for want of vouchers.
John Wade, -	- Captain, - -	1,207 61	- -	1,207 61	He has accounted for \$326 51, in the present year, leaving a balance of \$381 10, which he received in 1796, to defray the expenses of an Indian chief, and son, from Philadelphia to Knoxville, and on account of his pay.
William Wilson,	- Lieutenant, - -	744 84	598 84	146 00	Received in the year 1796, on account of pay. He is on furlough to the West Indies.
Aquilla Whitager,	- Major militia, -	188 33	- -	188 33	Received in the year 1794, for the pay of the scouts of Shelby county, Virginia, for services in 1793. He has been requested to produce vouchers for the expenditure of this amount, which he has not yet done.
John Wallace, -	- Agent of Fortifications,	250 00	- -	250 00	In a letter, dated 11th November last, he mentions having paid this sum to Jacob Blount, who had disbursed the same. Written to him, and told him the necessity of sending to this office the vouchers, previous to allowing him a credit for the same.
Solomon Van Rensselaer,	- Captain, - -	1,568 51	1,509 33	59 48	Accounted for in the present year.
Garrit Voorhis, -	- Ensign, - -	224 00	- -	224 00	Ditto.
Nanning J. Visscher,	- Lieut. and Paymaster,	2,724 43	26 00	2,698 43	Ditto.
Peter L. Van Alen,	- Lieutenant, - -	78 00	- -	78 00	Ditto.
Samuel C. Vance,	- Lieutenant, - -	292 00	208 00	84 00	Ditto.
Isaac P. Younghusband,	- Ensign, - -	256 67	208 00	48 67	Received in the year 1792, on account of pay.
(dead.)	-	-	-	-	-
David Zeigler, -	- Major, - -	401 63	- -	401 63	Accounted for.
Henry Garther, -	- Major, - -	16,620 00	1,000 00	15,620 00	Ditto, except \$551 12.
Archibald Gray,	- Ensign, - -	269 33	109 33	160 00	Received in the year 1792, on account of the recruiting service. He has been requested to settle his account, which he has not yet done.
Isaac Craig -	- At Pittsburg, - -	2,500 00	- -	2,500 00	Accounted for.
Henry Boyer, -	- Captain, - -	1,013 40	- -	1,013 40	Ditto.
Patrick Brown, -	- Lieut. Colonel militia,	677 33	- -	677 33	Received in the year 1794, for the pay of the militia of Hardin county, for services in 1793. He has been requested to close his account, by transmitting the necessary vouchers, which he has not done.
		\$3,527,705 59	\$1,658,898 75	\$1,868,806 84	



Amount of abstract L, of the receivers of public moneys paid out of the treasury on accounts unsettled, from the first January, 1791, to first January, 1797, - - -	1,868,806 84
Amount of abstract N, of the ultimate application of moneys expended, arising from accounts finally settled, from the 1st January, 1791, to the 1st January, 1797, - - -	2,075,031 25
	<u>3,943,838 09</u>

DEPARTMENT OF WAR, *Accountant's Office, December 23, 1797.*

WILLIAM SIMMONS, *Accountant Department of War.*

P.

*Abstract of the accounts of the receivers of the public moneys, paid out of the treasury on accounts unsettled, in pursuance of warrants issued by the Department of War, to the 1st January, 1797, on account of the Naval Establishment.*

NAMES.	RANK.	Amount received.	Amount accounted for.	Balance remaining to be accounted for.	REMARKS.
James Sever, -	Captain, - -	\$2,508 30	\$2,285 10	\$223 20	Accounted for in the present year.
Samuel Shore, -	Cl'k Navy Yard,	1,000	937 50	62 50	Ditto.
Josiah Fox, -	Constructor, -	300	-	300	Ditto.
		<u>\$3,808 30</u>	<u>\$3,222 60</u>	<u>\$585 70</u>	

DEPARTMENT OF WAR, *Accountant's Office, December 23, 1797.*

WILLIAM SIMMONS, *Accountant Department of War.*

Q.

*Abstract of the ultimate application of moneys expended for the Naval Establishment, on accounts finally settled, in pursuance of warrants drawn by the Department of War, the 1st January, 1797, on account of the Naval Establishment.*

Pay of the Navy, - - - - -	11,290 00
Subsistence of the officers of the Navy, - - - - -	5,449 20
Incidental and contingent expenses of ditto, being for the pay of the constructors of the frigates, and clerks of the navy yards, including sundry small expenses incident to building the frigates, - - - - -	26,952 27
	<u>\$43,691 47</u>

DEPARTMENT OF WAR, *Accountant's Office, December 23, 1797.*

WILLIAM SIMMONS, *Accountant Department of War.*

R.

*Summary of the expenditures on account of the Naval Establishment, to the 1st January, 1797.*

Amount of warrants drawn in the year 1794, - - - - -	3,299 40
Ditto ditto ditto 1795, - - - - -	19,785 77
Ditto ditto ditto 1796, - - - - -	21,192 00
	<u>44,277 17</u>
Amount of abstract D, of the receivers of public moneys, paid out of the treasury, on accounts unsettled, to 1st January, 1797, - - - - -	585 70
Amount of abstract E, of the ultimate application of moneys expended, arising from accounts finally settled, to the 1st January, 1797, - - - - -	43,691 47
	<u>44,277 17</u>

DEPARTMENT OF WAR, *Accountant's Office, December 23, 1797.*

WILLIAM SIMMONS, *Accountant Department of War.*

*A Statement of the Balances which remained to be accounted for, on the 1st January, 1797, by the Naval Agents, respectively; also, of moneys paid to said agents by the Treasurer of the United States, from the 1st January, 1797, to the 31st December, following, exhibiting the expenditures by said agents, to the latest period of the adjustment of their accounts at the Treasury; and of the balances to be accounted for by them, respectively, on 1st January, 1797.*

NAVAL AGENTS.	Balances which remained to be accounted for on 1st Jan. 1797.	Moneys advanced from the 1st Jan. 1797, to 31st Dec. following.	TOTAL.	Accounts settled in the year 1797, as per abstract H.	Expenditures on settled accounts previous to the 1st Jan. 1797, paid for in the year 1797.	Accounted for at the War Department, for pay of commissioned and non-commissioned officers.	Balances or amounts to be accounted for on the 1st Jan. 1798.	REMARKS.
John Blagge, Naval Agent, New York, . . . . .	\$2,272 00	\$3,000 00	\$5,272 00	.	.	.	5,272 00	
Brown, Francis, and others, owners of the furnace Hope.	.	13,035 45	13,035 45	.	13,035 45	.		
John Copperthwaite, agent for procuring timber in Georgia, . . . . .	18,556 69	.	18,556 69	.	.	.	18,556 69	He also received from the Purveyor of Public Supplies, the sum of \$48,160 84, which will be embraced in the settlement of the purveyor's accounts: To 1st January, 1797, . . . \$47,160 84 In the year 1797, . . . 1,000 00 As above, \$48,160 84
William A. Deas, late Chargé des Affaires of the United States at London, . . . . .	11,786 66	.	11,786 66	.	.	.	11,786 66	Messrs. Bird, Savage, and Bird, of London, acknowledge the receipt of this remittance, in an account rendered to the treasury, but not yet settled,
Nicholas Fish, agent at New York, . . . . .	49 17	.	49 17	.	.	.	49 17	
Tench Francis, Purveyor of Public Supplies, . . . . .	188,175 00	101,504 36	289,679 36	.	.	.	289,679 36	The accounts of the Purveyor of Public Supplies are exhibited at the treasury to the 1st July, 1797, and are in a course of settlement. \$48,160 84, as above, is to be deducted from this amount.
Henry Jackson, Naval Agent, Boston, . . . . .	.	146,000 00	146,000 00	82,428 23	.	.	63,571 77	Of this balance, \$24,863 18 are stated to have been paid by him; the vouchers for which are suspended at the treasury. The balance due by him on the 1st October, 1797, per statement No. 9285, is \$28,571 77 Warrants issued from Oct. 1 to Dec. 31, 1797, 35,000 00 As stated, \$63,571 77
Samuel Meredith, Paymaster to War Department, . . . . .	.	11,250 00	11,250 00	.	.	11,250 00		
John T. Morgan, superintendent of the woodcutters in Georgia, . . . . .	8,698 50	.	8,698 50	.	.	.	8,698 50	
Thomas Pinckney, Esq. late Minister at the Court of London, . . . . .	100,800 00	.	100,800 00	.	.	.	100,800 00	The remittances to Mr. Pinckney were placed in the hands of Messrs. Bird, Savage, and Bird, of London, who paid Mr. Pinckney's drafts for copper and other articles, ordered for the frigates.
William Pennock, Naval Agent at Norfolk, Va. . . . .	1,161 02	1,000 00	2,161 02	.	.	.	2,161 02	

Samuel and Joseph Sterett, Naval Agents, Baltimore,	11,945 75	105,071 02	117,016 77	56,346 03	.	.	.	.	60,670 74
Jacob Sheafe, Naval Agent at Portsmouth, New Hampshire,	688 08	.	688 08	206 22	.	.	.	.	381 86
Daniel Stevens, Agent for procuring materials for the frigates,	500 00	.	500 00	.	.	.	.	.	500 00
Solomon Townsend, contractor for supplying anchors for the frigates,	.	3,052 12	3,052 12	.	.	3,052 12	.	.	.
<i>Dollars,</i>	344,632 87	383,912 95	728,545 82	139,080 84	16,087 57	11,250 00	.	.	562,127 77

TREASURY DEPARTMENT, *Register's Office, Jan. 19, 1798.*

Extract from the books and records.

JOSEPH NOURSE, *Register.*

*Statement of the Appropriations and Expenditures made for the Naval Establishment of the United States, during the year 1797.*

	Total amount of appropriations for the service of the year, 1797.	Total amount of expenditures during the year 1797.	Balance remaining unexpended of the several appropriations on January 1st, 1798.
Balance remaining unexpended of the appropriation for finishing the frigates United States, Constitution, and Constellation, on January 1st, 1797,			\$ 27,133 78
Received from Forman Cheesman, for timber sold him,			1,281 06
Appropriated, per act of 3d March, 1797, for finishing the above-mentioned frigates,			172,000 00
Ditto per act of 10th July, 1797, for completing and equipping the said frigates,			200,000 00
Ditto per act of 3d March, 1797, for the pay and subsistence of three captains in the Naval Department, and for the pay of laborers employed in taking care of the said frigates,	400,414 84	379,912 95	20,501 89
Ditto per act of 10th July, 1797, for the pay and subsistence of the officers and crews of the frigates United States, Constitution, and Constellation,	5,000 00	2,000 00	3,000 00
Ditto for the extra-expenses authorized by law in relation to the revenue cutters,	100,000 00	2,000 00	98,000 00
	10,000 00	.	10,000 00
	\$515,414 84	\$383,912 95	\$131,501 89

TREASURY DEPARTMENT, *February 6, 1798.*

OLIVER WOLCOTT, *Secretary of the Treasury.*

## T.

Statement of the appropriations and expenditures made for the Military Establishment of the United States, during the year 1797.

	Total amount of the several specific appropriations, for the service of the year 1797.	Total amount of expenditures during the year 1797.	Balances remaining unexpended of the several specific appropriations on the 1st day of January, 1798.
Balance remaining unexpended of the appropriation for the military department, at the close of the year 1796, \$101,632 26			
<i>Appropriated, per act of 3d March, 1797.</i>			
For making good deficiencies in the appropriations for the year 1796, - - - - - 76,312	177,994 26	177,994 26	
For the pay of the army, - - - - -	256,450 00	174,092 00	82,358 00
For the subsistence of the officers, - - - - -	47,395 00	38,000 00	9,395 00
For the subsistence of non-commissioned officers and privates, - - - - -	245,283 00	242,851 35	2,431 65
For forage, - - - - -	14,904 00	8,408 00	6,496 00
For clothing, - - - - -	83,050 00	40,381 75	42,668 25
For the purchase of horses and equipments for the cavalry, - - - - -	16,085 00	- - -	16,085 00
For the hospital department - - - - - 10,000			
<i>Additional, per act of 13th July, 1797, - - - - - 5,000</i>			
	15,000 00	6,363 55	8,636 45
For the ordnance department, - - - - -	40,000 00	22,500 00	17,500 00
For the payment of six months' pay and subsistence, to each of the officers discharged under the act "to ascertain and fix the military establishment of the United States," - - - - - 3,000			
<i>Additional, per act of 13th July, 1797, - - - - - 2,580</i>			
	5,580 00	3,000 00	2,580 00
For the Quartermaster's department, the Indian department, the defensive protection of the frontiers, bounties, and all the contingent expenses of the War Department, - - - - -	300,000 00	257,407 03	42,592 97
For satisfying and discharging claims for militia services, on the frontiers of Georgia, - - - - -	70,496 35	- - -	70,496 35
South Carolina, - - - - -	48,400 25	48,400 25	
Kentucky, - - - - -	3,836 76	- - -	3,836 76
For the payment of General John Sevier, and his brigade, for services in the year 1793, - - - - -	22,816 95	22,816 95	
<i>Appropriated, per act of 10th July, 1797.</i>			
For the repairs and fabrication of arms and cannon carriages, - - - - -	39,000 00	10,000 00	29,000 00
For enabling a remittance to the commissioners of the Dutch loans in Amsterdam, in payment for a quantity of salt-petre, - - - - -	17,031 89	17,031 89	
<b>Total, Dollars,</b>	<b>1,403,323 46</b>	<b>1,069,247 03</b>	<b>334,076 43</b>

TREASURY DEPARTMENT, 6th February, 1798.

OLIVER WOLCOTT, Secretary of the Treasury.

## U.

An estimate of the sums necessary to complete and equip the frigates United States, Constitution, and Constellation, for sea; the pay and subsistence for their officers and crews, for twelve months; also, deficiencies in appropriations for 1797, for the Military Department.

<i>To complete the United States.</i>			
Carpenter's bill, . . . . .		\$ 500	
Plumber's do. . . . .		400	
Boat builder's do. . . . .		673 76	
Masts and yards, do. . . . .		1,600	
Cooper's do. . . . .		919	
Joiner's do. . . . .		95 60	
For boards, . . . . .		6	
Cabin chairs, . . . . .		60	
35 gun carriages, for 24 pounders, . . . . .		595	
16 do. for 12 pounders, . . . . .		224	
Iron work for gun carriages, . . . . .		1,449 85	
Materials for gun carriages, trusseltrees, &c. . . . .		600	
Blacksmith's bill, for the hull, . . . . .		5,000	
Blockmaker's do. . . . .		2,510	
Pump hire, whilst heaving down, . . . . .		20	
Sailmaker's bill, . . . . .		2,540 67	
Painter's do. . . . .		50	
Tinman's do. . . . .		50	
Tanner's do. . . . .		75	
Rigger's do. . . . .		500	
Rammers, sponges and worms, (to complete them) . . . . .		100	

## U—Continued.

Ironmongery,	550	
Hammocks for the crew,	1,600	
Carpenter's, gunner's, and boatswain's stores,	600	
Six months' salaries, for constructor and clerk,	1,250.	
Rent of navy yard, &c. and wharfage,	1,000	
Commission on the foregoing,	598 96	
Wanting to complete the United States,		\$23,567 84
<i>To complete the Constitution.</i>		
Gun carriages, (main battery) for 24 pounders,	\$1,660	
Gun carriages, (upper battery) for 12 pounders,	620	
Three large anchors, and an iron tiller,	3,000	
Iron,	1,150	
Two fire engines,	650	
Cork,	100	
Rope maker, and cordage,	6,000	
Ship chandlery, hardware, &c.	1,700	
Plumber's bill,	650	
Hammocks, for the ship's company,	1,600	
Block maker's bill,	1,560	
Sail maker's do.	240	
Spare copper, for camboose; and cabin's stove,	250	
Tin work,	100	
Painter's materials,	100	
Tallow chandler's bill,	320	
Copper and composition work, and materials; carver, &c.	2,150	
Rent and wharfage, (unpaid)	1,000	
Carpenter's and boatswain's spare stores,	400	
Oak and pine timber,	660	
Oakum and junk,	110	
Truckage and drayage,	500	
Shingle ballast,	100	
Buoys, harness tubs, fire buckets, &c.	500	
A gin, and turning stancheons,	100	
Labor, (unpaid)	250	
Labor to complete the hull, viz. carpenter's, joiner's, blacksmith's, painter's, } mast maker's, &c.	4,000.	
Labor to rig the ship, getting in masts, &c.	4,000	
Spirits for the laborers,	600	
Contingent expenses, &c.	1,500	
Wood and coals,	200	
Six months' salary, for constructor and clerk,	1,375	
Rent, &c.	488	
Commission on the foregoing,	642	
	38,275	
By warrant, November 30th, 1797,	12,000	
Wanting to complete the Constitution,		26,275
<i>To complete the Constellation.</i>		
Plumber's bill,	\$2,000	
Mast maker's bill,	2,000	
Carver,	600	
Riggers, labor, &c. completing, and transporting the ship,	6,000	
Blockmaker's bill,	2,000	
Painter,	500	
Shingle ballast, &c.	300	
Colors, and signal pennants,	200	
Gunner's, carpenter's, and boatswain's stores, and general chandlery, &c. &c.	4,000	
Contingencies,	1,700	
Six months' salaries, for constructor and clerk,	1,375	
Rept, &c.	1,045 04	
Commission on the foregoing,	598 96	
Wanting to complete the Constellation,		\$22,319 00
<i>Arms, accoutrements, &amp;c. for Marines.</i>		
30 Hangers, for non-commissioned officers,	\$180	
30 Belts, for do.	20 10	
3 Drums,	24	
6 Sets of spare heads, for do.	9	
12 Fifes, with cases and slings,	12	
180 Muskets, complete,	2,399 40	
180 Cartridge boxes,	180	
180 Powder horns, with straps,	120 40	
180 Bayonet belts,	90	
180 Painted knapsacks, with belts,	90	
36 Watch coats,	252	
		3,376 90
<i>Military Stores.</i>		
28 12-pounders, weighing about 34 cwt. each,	\$6,378 80	
400 Muskets, (with accoutrements complete)	5,332	



The Secretary of War takes the liberty to suggest the following remarks:

That, to enable him to prepare the present estimate, as well as the former ones, for the naval armament, he required, from the persons employed in the construction of the frigates, statements of the articles and labor, and cost thereof, necessary to complete them.

It is upon these statements his estimates have been founded, but he will not pretend to say that the one now submitted is more correct than any heretofore presented.

That the estimate states a sum to provide against a probable deficiency in the appropriation of 1797, for "the Quartermaster's Department, Indian Department, defensive protection of the frontiers, bounties, and all the contingent expenses of the War Department." There was \$15,466 33, only, in the treasury of the United States, on the 27th of January, 1798, to meet all demands that have yet to appear, for expenditures that may have taken place in 1797, the amount of which cannot, at this time, be ascertained; it therefore became expedient to call for a further appropriation.

WAR OFFICE, 29th January, 1798.

JAMES M'HENRY, *Secretary of War.*

5th CONGRESS.]

No. 124.

[2d SESSION.]

DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 9, 1798.

TREASURY DEPARTMENT, February 8, 1798.

SIR:.

In obedience to a resolution of the House of Representatives, passed on the 3d of March, 1797, I have the honor to transmit, herewith, a statement exhibiting the amount of drawbacks paid upon the dutiable articles exported from the United States, during the years 1794, 1795, and 1796, compared with the duties on similar articles during the same period.

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

OLIVER WOLCOTT, *Secretary of the Treasury.*

The Honorable the SPEAKER of the House of Representatives.

A Statement exhibiting the amount of Drawbacks paid on the sundry dutiable articles exported from the United States, in the years 1794, 1795, and 1796, compared with the amount of the Duties collected on the same, respectively, during said period.

	IN THE YEAR 1794.		IN THE YEAR 1795.		IN THE YEAR 1796.	
	Amount of Duties received.	Amount of Drawbacks paid.	Amount of Duties received.	Amount of Drawbacks paid.	Amount of Duties received.	Amount of Drawbacks paid.
On Merchandise—	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Paying a duty of 7½ per cent. <i>ad val.</i>	508,361 01	11,902 33	453 99	11,827 35	—	993 00
Do 8 do	17,625 32	2,240 72	—	3,442 20	—	401 35
Do 8½ do	3,372 12	403 25	—	348 98	—	—
Do 10 do	1,092,812 55	2,844 59	1,781,787 40	40,854 62	2,153,549 63	133,500 52
Do 10½ do	2,473 89	108 16	8 20	9 41	—	75 26
Do 10¾ do	1,921 85	68 19	—	293 41	—	—
Do 11 do	51,715 45	936 23	107,538 89	4,935 68	133,498 23	10,040 25
Do 12 do	241,753 80	643 13	662,291 62	17,056 42	896,413 29	58,523 49
Do 12½ do	18 62	—	230 82	—	—	—
Do 13 do	4,841 16	—	19,308 01	157 23	39,618 80	3,330 83
Do 13½ do	362,990 12	346 42	891,248 12	6,102 91	1,149,984 18	22,825 65
Do 15 do	430 27	—	36 11	2 34	—	—
Do 16 do	2,343 24	—	220 19	14 41	—	—
Do 16½ do	9,299 65	13 45	301 84	68 73	—	—
Do 16¾ do	16,353 96	—	53,613 12	535 10	65,329 79	8,593 15
Do 20 do	21,376 23	—	43,660 40	138 82	72,807 55	1,623 10
Do 21½ do	1,634 49	—	48 32	40 80	—	12 25
Do 22 do	—	—	2,693 35	—	3,872 16	542 31
On Wines, at	237,042 35	26,313 13	174,591 79	62,566 15	63,497 75	118,551 03
Do 44 do	—	—	28,402 22	181 65	42,485 05	7,819 89
Madeira Wine,	166,263 43	14,258 50	196,842 76	5,982 68	209,280 84	69,899 70
Burgundy and Champagne,	—	—	2,369 22	—	630 00	79 20
Sherry,	82,501 98	631 15	99,955 61	2,108 63	185,547 38	7,383 12
St. Lucar,	5,286 31	—	12,432 18	—	9,489 68	1,716 14
Lisbon,	115,980 85	231 17	65,784 17	728 95	138,096 72	3,472 52
Oporto,	66,337 54	138 75	44,899 89	3,164 92	31,075 77	16,091 34
Teneriffe and Fayal,	63,353 89	1,615 68	95,773 03	1,108 62	79,016 16	12,273 95
Malaga,	—	—	51,976 94	—	36,022 19	1,369 00
All other,	15,890 66	1,376 50	94,370 29	3,321 73	90,920 89	60,414 58
Foreign distilled Spirits from grain,	103,202 22	15,954 88	38,848 89	5,701 58	157,777 86	2,695 78
Do. from other materials,	1,515,162 11	22,162 62	1,453,643 28	53,514 80	1,603,023 39	154,222 90
Domestic do. from Molasses,	140 79	—	257 69	—	743 53	271 41
Do. from domestic produce,	8 07	—	2 87	—	176 80	—
Molasses,	104,735 03	140 08	127,759 05	156 87	145,747 69	1,121 96
Beer, Ale, and Porter,	25,961 96	165 20	29,375 76	288 26	27,765 87	3,570 25
Bohea Tea,	228,380 62	2,319 01	227,884 56	5,237 22	185,861 52	7,681 41
Souchong, and other Black,	62,306 31	2,313 73	28,877 96	867 99	16,216 03	2,590 85
Hyson,	32,877 19	21,436 77	35,703 50	1,856 23	82,225 98	5,367 20
Other Green,	10,410 47	2,859 79	9,822 48	36 05	46,090 48	2,079 67
Coffee,	1,680,163 46	1,141,523 96	2,694,902 00	1,949,168 78	2,829,062 26	3,102,982 68
Chocolate,	23 46	—	21 73	—	7 41	—
Cocoa,	54,442 78	9,246 46	73,576 35	46,884 88	40,483 65	40,246 63
Brown Sugar,	666,677 62	155,760 46	902,801 40	299,323 13	883,425 66	497,187 85
White clayed,	60,655 26	—	68,086 85	70,056 43	27,718 04	23,367 26
Lump,	12 99	—	—	—	45 74	—
Loaf,	3,529 52	—	3,892 19	—	2,515 18	235 97
Other,	85,483 94	87,792 54	26 32	52,520 85	—	2,562 82
Tallow Candles,	2,518 42	311 28	6,967 69	307 36	5,867 55	2,669 32
Wax and Spermaceti,	152 68	245 21	557 14	87 20	500 15	344 37
Cheese,	14,849 95	63 06	19,138 80	2,668 52	39,114 12	9,844 66
Soap,	2,496 81	2,086 10	15,536 77	1,436 02	19,247 56	10,063 34
Pepper,	38,735 60	346 41	22,072 24	12,239 39	115,500 34	8,718 13
Pimento,	30,032 62	5,015 85	48,168 52	26,894 91	23,471 94	24,042 62
Tobacco manufactured,	1,890 16	272 59	4,253 04	18 59	3,947 95	—
Snuff,	142 21	148 09	5,187 09	—	146 42	—
Indigo,	137,131 43	51,644 58	221,192 24	120,380 87	74,984 56	179,534 42
Cotton,	75,605 44	26,700 21	146,466 79	75,723 09	118,227 42	138,254 15
Nails,	38,001 74	432 87	48,195 22	1,788 14	69,102 46	2,362 60
Spikes,	747 75	—	810 66	47 77	1,365 70	163 14
Bar and other Lead,	19,786 89	452 03	35,109 83	33 03	12,127 92	8,389 70
Steel unwrought,	7,684 61	87 59	4,226 63	236 29	9,223 07	145 91
Hemp,	95,503 55	—	68,130 72	214 79	90,038 04	1,359 27
Cables,	2,159 64	106 26	1,142 62	637 65	5,168 98	457 20
Tarred Cordage,	11,403 76	462 23	10,211 16	1,208 49	29,892 60	1,884 12
Untarred do. and Yarn,	631 26	—	1,915 37	—	2,948 07	315 46
Twine and Pack-thread,	3,253 46	—	6,029 50	92 57	10,618 09	168 99
Glauber Salts,	1,381 34	—	869 81	—	2,102 54	—
Salt,	361,127 88	574 40	345,770 35	177 25	443,549 57	3,852 58
Coal,	6,401 97	164 67	8,338 59	—	12,749 10	24 50
Boots,	338 82	26 55	695 62	—	1,157 91	241 03
Shoes and Slippers of Silk,	331 90	100 39	478 55	84 85	1,021 59	119 55
All other Shoes and Slippers,	5,577 56	587 22	11,667 05	242 81	19,810 95	1,255 38
Wool and Cotton Cards,	51 47	—	24 50	3 27	109 30	—
Playing Cards,	4,289 52	—	3,889 45	3,638 12	19,150 07	3,623 41
Totals,	8,588,382 98	1,615,574 44	11,163,370 23	2,898,765 79	12,581,167 12	4,784,050 12

NOTE.—The accounts of Charleston, (South Carolina) are only settled to the 31st March, 1796. It is to be observed, that, in some instances, the amount of duties received on particular articles, appears less than the drawbacks paid within the same period; this arises from exportations of merchandise imported in preceding years.

TREASURY DEPARTMENT, Register's Office, February 6, 1798.

JOSEPH NOURSE, Register.

5th CONGRESS.]

No. 125.

[2d SESSION.

## DUTY ON COAL.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 9, 1798.

Mr. LIVINGSTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of J. Heron, and others, proprietors and workers in the coal mines of the State of Virginia, made the following report:

That the petitioners pray for a prohibition of, or increase of, the duty on foreign coal; stating that the mines in which they are interested are abundantly sufficient for the supply of the United States; but that, as they lie at some distance from navigable water, and, when shipped, the coal is subject to a considerable freight, they cannot support a competition in the market with foreign coal, which is generally imported as ballast, and is not loaded with the expense of any land carriage.

Your committee, however, do not find that facts exactly correspond with the allegations in the petition: for, notwithstanding the disadvantages complained of, the price of the Virginia is less than the foreign coal, by an average of 33½ per cent. and the petitioners themselves state, that one hundred and fifty vessels are now employed in the trade. But, independent of this circumstance, as the article in question has become, in all great cities, and is daily becoming more extensively one of the first necessity, any prohibition or increase of duty would operate as a tax on the poorer class of citizens, for the emolument of a few. The duty on exportation, in England, is equal to the first cost of the article, and has been lately increased, and the present duty here, on foreign coal, is 5 cents per bushel, in American, and 5½ in foreign bottoms, which your committee do not think it advisable to increase; they are, therefore, of opinion, that the petitioners ought to have leave to withdraw their petition.

*To the honorable the Congress of the United States,*

The petition of the subscribers, proprietors and workers in the coal mines of the State of Virginia, humbly represents:

That, within eighteen miles and less of the city of Richmond, are situated a considerable number of coal mines, contained in extensive tracts of country, and owned by many different proprietors, whence no apprehension can exist, that monopoly or combination will be the result of national encouragement.

That the quantity of coal is probably inexhaustible, and certainly so abundant, as to supply, for centuries, the demand of the United States; and the only point to be considered is, whether any national regulation can convert this circumstance to the accomplishment of national advantages.

That an encouragement of the coal trade will constitute a nursery for seamen; will operate a saving of wood and timber, and prevent the money now paid for foreign coal, from going out of the country.

That a prohibition, or a duty upon foreign coal, is the only means of producing this encouragement, because such can be sold lower than the native, for the following reasons:

The foreign coal lies contiguous to navigation, whereas the native, being above the falls of James river, must suffer the expense of carriage in batteaux and wagons, before it can be delivered to a coasting vessel, which expense must be added to the freight.

The foreign coal is shipped in England as stores, and taken in as ballast, by which means the British duty is avoided, and the charge of freight saved; now, as the native coal must invariably pay freight, it is evident that the present inconsiderable duty imposed upon foreign coal does not compensate for this disadvantage.

That if, under these disadvantages, the consumption of coal can be introduced to a considerable degree, one effect will be a bounty upon so much thereof as is imported from foreign countries, because the quantity of imported coal must be limited to the quantity necessary for ballast—a limitation which demonstrates the insufficiency of this mode of acquiring coal to supply the national demand; whence it happens, that the existing state of things, patronizes a mode of getting coal from a source, limited and inadequate, to the discouragement of another, abundant and sufficient; and a little speculation of foreigners is encouraged at the expense of a great undertaking at home.

That the quantity of coal, daily raised, greatly exceeds the demand; and although one hundred and fifty coasting vessels are now occasionally employed in the coal trade, a very great surplus of coal remains undisposed of—circumstances which evince the reasonableness of an expectation that this trade may be made productive of national benefit.

Your petitioners, therefore, pray, that it may be sufficiently encouraged to effect an object so desirable, and they will pray, &c.

J. Heron,  
Harry Heth,  
William Robertson,  
Arch. Campbell,  
J. Murchie,  
John Harvie,  
David Ross,

Richd. Adams,  
James Currie,  
Luman Bishop,  
Cornelius Beeck,  
Thompson Blount,  
Martin Railey,  
Thomas Wooldridge,

William Wooldridge,  
John Cunliffe,  
George Mayo,  
Jno. Graham,  
Saml. Paine,  
Benjamin Lewis,  
Orris Paine.

5th CONGRESS.]

No. 126.

[2d SESSION.

## FISHING BOUNTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 13, 1798.

Mr. LIVINGSTON, from the Committee on Commerce and Manufactures, to whom was referred the petition of Silvanus Crowell, made the following report:

That the petitioner states that he is the managing owner of three schooners, employed in the cod fishery; that the said schooners were, in the spring of the year one thousand seven hundred and ninety-six, regularly cleared for a fishing voyage, and that, previous to the sailing of the said schooners, an agreement, in the form prescribed, by and between the said managing owner, and the several masters of the said vessels and their respective crews, was entered into; that the said vessels proceeded on their fishing voyages, and were employed therein for more than four

months, between the last day of February and the last day of November, in the year last aforesaid; and that, in an accidental fire, by which the store-house of the petitioner was consumed, in the month of December following, the said agreements between the owner, the masters, and crews, were lost and destroyed; for the want of which papers, the collector does not conceive himself authorized to allow the bounty on the fish taken in the said voyages, without a special direction by law, which the petitioner prays may be passed for his relief.

Your committee being satisfied, by a number of affidavits accompanying the report, that there is at least prima facie evidence of the truth of the facts stated in the petition, and being of opinion that relief may be given without incurring any danger of imposition in other cases, they recommend the following resolution to the House:

*Resolved*, That the prayer of the petition of Silvanus Crowell ought to be granted, and that the Committee of Commerce and Manufactures be directed to prepare and bring in a bill accordingly.

5th CONGRESS.]

No. 127.

[2d SESSION.]

## DUTIES ON SPIRITS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 14, 1798.

Mr. HARPER, from the Committee of Ways and Means, who were instructed to inquire and report, by bill or otherwise, whether any, and, if any, what, alterations are necessary in the several acts imposing duties on spirits distilled within the United States, so far as the said acts regard the entry of stills, having carefully considered the subject, submit to the House the following report:

The first provision respecting entries of this kind, is contained in the 25th section of the act of March 3d, 1791, for laying duties on spirits distilled within the United States; but that provision went no further than to require "that every distiller, within three days before beginning to distill, should make a particular entry, in writing, at the nearest office of inspection, if within ten miles, of every house, building, or place, and of each vault, cellar, and apartment, within the same, in which it should be intended to carry on the business of distilling, or to keep any spirits distilled;" and this entry was to be made on the first day of July, in that year, or three days after, by persons who might be distillers at that period.

The business remained in this situation no longer than till the 8th of May, 1792, when an act was passed, entitled "An act concerning the duties on spirits distilled within the United States," the second section of which provides that there shall be an office of inspection in every county, at which every person keeping a still shall make an annual entry of it, in the month of June, and every person bringing a still into the county, shall enter it within thirty days. This entry, beside describing each still, and its capacity, is to specify the place where, and the person in whose possession it is, and the purpose, whether use or sale, for which it is intended. Where a still is removed, the entry is also to specify the place from whence it is brought.

On this footing, the matter now stands. These annual entries are said to be complained of by the owners of stills, as very inconvenient; more especially in places where a considerable number of small stills are kept by the owners of orchards, merely for the purpose of distilling their own fruit, which frequently fails, so that the stills often remain unemployed for two or three years successively, and sometimes longer.

It has been ascertained, to the satisfaction of the committee, that inconveniences of this kind are felt and complained of in many parts of the country; and to remove them is understood to have been the object of moving the resolution which gives rise to this report. The committee were of opinion, that, if they could be removed, without endangering the revenue, it was desirable to do so.

With a view to obtain more perfect information on this subject, they had a conference with the Secretary of the Treasury, respecting the object of the provisions contained in the act of May the 8th, 1792, and the danger to the revenue that might be apprehended from such alterations as would obviate the inconveniences now said to exist. The result of the conference was a decided opinion, on the part of the Secretary, that no alteration ought to be made in the present regulations. The annual entry he considers as very important, and even essential, for enabling the Treasury Department to keep a proper check and control over the collectors of the revenue, who, being thus obliged to furnish a regular and full account of the stills in their respective districts, at a time when the money arising from the duties has not yet come into their hands, and when, consequently, they are under less temptation to fraud, may more easily be detected, should they afterwards attempt to practise it.

The committee, however, with due deference to so respectable an authority, are of opinion, that all the valuable objects of this regulation may be attained, without the annual renewal of entries. By directing that every still, upon being brought into a county, shall be entered, and that this entry shall be renewed as often as the still is removed, or its situation altered: and by requiring that these different entries shall state all such circumstances respecting the introduction, situation, or removal of the still, as may be judged important to be known, they suppose that the Treasury Department may be furnished with all the information that can be obtained by the present mode, while the inconveniences of making an annual entry may be avoided. They, therefore, pursuant to the power given them by the House, herewith report a bill, containing such alterations of the law, in this respect, as they have deemed it advisable to adopt.

5th CONGRESS.]

No. 128.

[2d SESSION.]

## DUTIES ON STAMPS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 14, 1798.

Mr. HARPER, from the Committee of Ways and Means, who were instructed to inquire whether any, and what, alterations may be necessary in the law, entitled "An act laying duties on stamped vellum, parchment, and paper," having bestowed a further consideration on the subject, beg leave to present the following additional report:

Three amendments to the act in question have been deemed advisable by the committee; the first, relative to a deduction in favor of persons who may purchase stamps to a certain amount; the second, respecting the price of the paper directed to be stamped and distributed by the Treasury Department, and the third, relating to debentures and certificates for drawbacks.

The first of these amendments was suggested by the Secretary of the Treasury, in his letter to the committee, which is annexed to their former report on this subject. He recommends that the supervisors and inspectors of the revenue be authorized to make a deduction of ten per cent. in favor of persons who might purchase stamps to the amount of twenty dollars or upwards; and this provision, he supposes, would produce three good effects: First, to facilitate the distribution of stamps, by encouraging shop keepers and traders; in remote parts of the country, to purchase them for sale; secondly, to bring the revenue more speedily and more directly into the treasury, by encouraging the purchase of stamps, in considerable quantities, from the supervisors and inspectors immediately, instead of their being purchased one or two at a time, as they may be wanted for use, from the collectors, or their agents; and thirdly, to render the accounts more simple, by diminishing the number of agents which the Treasury Department may find it necessary to employ, for effecting a sufficient distribution of stamps.

The committee are of opinion that the prospect of these beneficial effects, from the measure proposed, is sufficiently certain to warrant its adoption; but they do not deem it necessary, to make the deduction so great as the Secretary has recommended. A less sum than ten per cent. would, in their opinion, give sufficient encouragement to the purchase of stamps for retail. Seven and one-half per cent. is the sum which they have considered as most proper, in every view of the subject.

It has appeared to them, however, that the allowance ought not to be made to the officers employed in the collection of the revenue. It will be their duty to distribute stamps on account of the Government, and at the amount of the duty imposed by law. This distribution is absolutely necessary, in order to check the retailers, who might, otherwise, make a monopoly of the stamps in remote parts of the country, and compel the people to purchase them at a price far above the duty; and it would be liable to great impediments, and might, in many instances, be wholly defeated, if the persons employed in it were allowed to be retailers, at the same time, on their own account.

As to the power of making this deduction, the committee are of opinion that it ought to extend to the supervisors and inspectors, and no further. To extend it to collectors, who are very numerous, and must, moreover, be employed in distributing stamps on account of the Government, would expose it to great abuse; and to confine it to the supervisors alone, would render it almost nugatory.

And they are further of opinion, that the deduction should be extended to those who bring paper to be stamped, as well as to those who purchase paper already stamped. This will encourage persons, who, in the course of their business, have frequent occasion for stamps, to bring blank forms, and get them stamped; whereby, in addition to the general advantages expected from the measure, there will be a saving to the Government, of the expense of paper, in case the ideas of the committee, on the second head of amendments, should be adopted.

As to this second head, the amendment proposed by the committee applies to the sixteenth section of the act, which provides, that the Treasury Department "shall take care that the several parts of the United States shall, from time to time, be sufficiently furnished with vellum, parchment, and paper, stamped or marked as aforesaid, so that the citizens thereof may have it in their election to buy the same of the officers or persons employed in and about the execution of this act, at the usual or most common rates above the said duty, or to bring their own vellum, parchment, or paper, to be marked or stamped as aforesaid."

This expression, "the usual or most common rates above the said duty," must apply, as the committee conceive; to the price of the material on which the stamp is placed; which price, of consequence, the Secretary of the Treasury, according to the construction of the act, as it now stands, would be obliged to demand, in addition to the duty, from the individuals purchasing stamps. This they understand to be the construction put on it by the Secretary himself. They are, however, of opinion, that the apportionment of this price will be attended with much embarrassment and uncertainty; and that, as the price of paper, and consequently the price of stamps, must constantly fluctuate, its exaction may have a tendency to render the operation of the act disagreeable and inconvenient. These disadvantages, they suppose, cannot be counterbalanced by the mere saving of the price of paper. It would be far better, in their opinion, to consider this price as a charge against the Government, and to distribute the stamps without any addition to the rate of duty.

They do not, however, conceive that the amendment in question ought to be extended to other materials besides paper. The use of parchment and vellum, in stamps, will, probably, be very circumscribed; and persons who wish to use it, will, for the most part, be so situated, as to admit of their bringing their own materials to be stamped, without inconvenience.

Under the third and last head, the committee beg leave to remark, that the duty imposed by the act in question, on debentures and certificates of drawback, appears to them to be much too high, and to be laid in such a manner as to operate very unequally. All debentures or certificates for sums under five hundred dollars, pay one dollar on the stamp; all above five hundred, and under two thousand dollars, pay two dollars; and all above two thousand, pay three dollars. By the paper A, annexed to this report, and containing a list of the debentures granted at the custom house of Philadelphia, within a very short period, it appears that far the greatest number of debentures are for sums under 500 dollars, and that a very great proportion is for small sums; many being for five dollars, and a great number for less than twenty. To exact a duty of one dollar on a drawback of five or ten dollars, and to demand, at the same time, only three dollars for a person who receives a drawback of three, four, or five thousand, appears to the committee to be contrary to every just principle of taxation.

In considering of the best manner of applying a remedy to this defect in the law, two plans have been suggested: First, to adopt a new scale of stamps for debentures; and secondly, to authorize the collectors to retain an amount per centum, on drawbacks, in lieu of stamps.

To the first, it is objected, that, to increase the number of stamps, so as in any considerable degree to equalize the duty, would greatly increase the expense and delay of carrying the act into effect; while, after all that could be done, the object would be but imperfectly obtained. For these reasons, the committee are of opinion that the other mode is to be preferred.

By the papers marked B, C, D, and E, which are annexed to this report, and the three first of which were communicated to the committee by the Secretary of the Treasury, it appears that two-fifths per centum, in addition to the one per centum now retained by law, would probably be equal, or very nearly so, to the amount of duty to be expected from the stamps on debentures and certificates of drawback. The tax, in this way, would be perfectly equal in its operation, and would be collected with the utmost ease and exactness; in addition to which advantages, this regulation would free the merchants from the embarrassment and inconvenience of procuring stamps, and the Government from the expense of providing them.

In conformity with these views of the subject referred to them, and pursuant to the powers given by the resolution which makes the reference, the committee herewith present a bill containing the amendments recommended in this report.

A.

| Amount of debentures. |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Dolls. Cts.           |
19 08	21 00	76 98	212 83	270 00	1,355 00	252 00
19 50	63 57	460 44	212 00	18 70	238 49	319 39
19 50	63 00	461 00	5,715 54	5 50	104 62	320 00
53 56	232 25	313 81	5,715 00	5 50	105 00	182 83
72 71	109 10	314 00	727 00	195 43	194 18	182 00
73 00	18 41	368 62	728 00	196 00	194 00	599 74
42 00	19 00	368 00	7 80	196 00	31 21	92 86
43 00	19 00	353 63	7 00	19 58	32 00	115 63
43 00	9 95	57 02	7 00	20 00	84 20	26 77
20 47	9 00	155 73	55 99	20 00	53 12	26 00
20 50	9 00	108 58	117 85	82 01	54 00	26 00
20 50	13 62	109 00	118 00	83 00	116 53	225 23
54 85	14 00	38 65	57 34	83 00	117 00	736 07
252 20	14 00	330 17	58 00	188 41	1,438 30	737 00
2,405 21	2,998 41	331 00	2,786 71	188 00	1,438 00	116 70
2,405 00	24 81	36 15	2,786 00	188 00	51 25	116 00
42 96	12 00	38 00	149 34	49 06	52 00	402 61
42 50	13 37	38 00	149 00	49 50	12 26	403 00
42 50	13 00	75 24	1,760 33	49 50	12 00	47 10
19 61	13 00	46 01	1,761 00	17 22	12 00	47 00
9 50	9 58	47 00	1,234 17	17 50	64 28	240 15
9 50	9 00	47 00	1,234 00	17 50	64 50	240 00
21 56	9 00	10 32	24 68	1,821 20	64 50	8 68
22 00	36 51	10 00	25 00	10 00	961 33	8 00
22 00	18 50	11 00	25 00	182 00	961 00	8 00
44 95	18 50	116 62	12 02	182 37	704 13	512 69
44 00	297 32	33 83	12 00	184 32	704 00	513 00
246 45	298 00	16 50	12 00	185 00	885 41	431 93
826 19	13 89	16 50	70 43	208 17	886 00	431 00
827 00	13 00	131 34	70 00	208 00	190 12	52 53
246 01	13 00	132 00	548 73	447 60	95 00	53 00
1,623 73	301 17	28 25	548 00	448 00	170 65	112 16
1,623 00	152 00	29 00	496 64	815 83	171 00	112 00
59 90	152 00	29 00	496 00	815 00	18 77	29 91
60 00	736 17	480 40	60 58	119 21	18 50	29 00
591 02	368 00	55 53	60 00	119 00	18 50	29 00
592 00	368 00	27 50	1,017 69	35 44	120 57	20 11
12 33	139 53	27 50	1,018 00	36 00	120 00	20 00
12 00	139 00	254 11	698 89	594 30	434 58	20 00
12 00	1,359 78	127 00	699 00	594 00	434 00	16 48
20 16	1,360 00	128 00	270 64	1,355 03	252 95	16 50

B.

COLLECTOR'S OFFICE, Philadelphia, January 11th, 1798.

SIR:

Agreeably to your instructions to me on the 9th instant, I have ascertained the number of debentures issued from this office, in the year 1796, the result of which is as follows:

- 1st. The number of debentures issued in that year, under the sum of \$500, each, is - - - \$5,970
- 2d. The number of debentures issued during the said year, from 500 to 2,000 dollars, each, is - - - 669
- 3d. The number issued during said year, above the sum of \$2,000, each, is - - - 98

Total number of debentures issued, - - - - - \$6,737

I have also ascertained the number and the amount of those three descriptions of debentures, issued in the course of one month in that year, of which the following statement is the result:

- 502 Debentures under 500 dollars each, amounting to - - - - - \$46,136 42
- 59 Ditto, from 500 to 2,000 dollars each, amounting to - - - - - 62,563 35
- 9 Ditto, above two thousand dollars each, amounting to - - - - - 24,690 80

And in order to ascertain this last result, I have selected that month which would produce the average of the whole year.

Multiplying the above sums by twelve, gives for the whole year, the following amount:

- 6,024 Debentures, under 500 dollars, amounting to - - - - - \$553,632
  - 708 Ditto, above 500 dollars, and under 2,000, amounting to - - - - - 750,756
  - 108 Ditto, above 2,000 dollars, amounting to - - - - - 296,280
- \$1,600,668

With great respect, I am, sir, your obedient servant,

SHARP DELANEY.

OLIVER WOLCOTT, Esq. Secretary of the Treasury.

## C.

*Statement of debentures granted at the custom house in the district of the city of New York, for the year 1797.*

1,252	Debentures under five hundred dollars, amounting to	-	-	-	-	\$190,740
305	Ditto, above five hundred and under two thousand dollars,	-	-	-	-	284,039
91	Ditto, above two thousand dollars,	-	-	-	-	313,623
<u>1,648</u>						<u>\$788,402</u>

COLLECTOR'S OFFICE, *New York, January 13, 1798.*

JOSHUA SANDS, *Collector.*

## D.

*Statement of debentures for drawbacks on merchandise exported, issued at Baltimore, during the year 1796.*

2,154	Debentures under five hundred dollars,	-	-	-	-	\$180,667	24
363	Ditto, above five hundred dollars, and under two thousand,	-	-	-	-	359,655	46
84	Ditto, above two thousand,	-	-	-	-	276,270	46
<u>2,601</u>	Debentures,						
						Total amount,	<u>\$816,593</u>

COLLECTOR'S OFFICE, *Baltimore, 13th January, 1798.*

R. PURVIANCE, *Collector.*

## E.

*Statement shewing the amount that would be collected from the stamped duties, as now laid on debentures, and certificates of drawback, in the ports of Philadelphia, New York, and Baltimore, for one year, according to the number and amount of debentures issued in those ports in the year 1796.*

PLACE.	NUMBER OF DEBENTURES.			AMOUNT OF DITTO.	AMOUNT OF DUTY.
	Under 500 dollars each.	Above 500, and under 2,000 dollars each.	Above 2,000 dollars each.		
Philadelphia, - - -	6,024	708	108	1,600,668	7,764
New York, - - -	1,252	305	91	788,402	2,135
Baltimore, - - -	2,154	363	84	816,593	3,132
Total,	9,430	1,376	283	3,205,663	13,031
	Add for the 1-99th now retained			32,340	
				3,238,003	

The total amount of drawbacks, therefore, being \$3,238,003, it follows, that two-fifths per centum thereon, amounting to about \$12,952, would produce very nearly as much as can be expected from the stamp duties now laid on certificates and debentures, and which, though operating very heavily on small debentures, are almost imperceptible on large ones, and amount, in the whole, to no more than \$13,031.

5th CONGRESS.]

No. 129.

[2d SESSION.]

## INTERNAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 23, 1798.

TREASURY DEPARTMENT, *February 21, 1798.*

SIR:

I have the honor to transmit, herewith, sundry documents prepared by the late Commissioner of the Revenue, to satisfy the resolution of the House of Representatives, passed on the 6th of January, 1797, by which the Secretary of the Treasury is required "to lay before Congress, within ten days after the commencement of each session, such a statement of the internal revenues as will ascertain, with precision, the nett product thereof, and the expense of collection; also, a list of all the officers employed in that service, and the compensations allowed to each of them."

These papers were received by me, within the time limited by the resolution of the House, and if I had been satisfied that the representations therein contained were accurate, they would have been immediately transmitted. In consequence, however, of an intimation which I have received, that the motives which occasioned the delay may not otherwise be understood, I have, on reflection, supposed it to be my duty to make the communication at this time, though in an imperfect form, and to avail myself of the occasion, through you, to assure the House of Representatives that, though it has not always been in my power punctually to execute their instructions, the omission has never been owing to any want of exertion, or perfect deference for their authority.

I have the honor to be, very respectfully, sir, your obedient servant,

OLIVER WOLCOTT.

The Honorable the SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, *Revenue Office, November 30, 1797.*

SIR:

The present session of Congress having commenced on the twenty-second instant, I have availed myself of the time which that circumstance afforded, to receive and procure additions of authentic information, which could be introduced into the following report, with the necessary certainty. It is now transmitted to you, in a form as perfect as it has been in my power to give to it. I have the most particular satisfaction in remarking, that the aggregate of the revenues under the superintendence of this office considerably exceeds the sum in the report and estimate of 1796, and that held out by my communications to you at the commencement of the late extraordinary session of the Legislature.

I am, sir, your most obedient servant,

TENCH COXE, *Commissioner of the Revenue.*

*The Secretary of the Treasury.*

TREASURY DEPARTMENT, *Revenue Office, November 29, 1797.*

*A Report concerning the revenues arising from stills and spirits distilled in the United States; sales at auction, mills and machinery for manufacturing snuff, domestic refined sugar, carriages for the conveyance of persons, and licences to retail wines and foreign distilled spirits.*

A circular instruction was transmitted to the supervisors of the revenue, immediately on the receipt of the order of the House of Representatives, of the sixth day of January last. The attention of those officers, respectively, was directed to the materials for a statement extending to the several details of that order, and they were made acquainted with the future annual duty of the like nature, which it created.\* Copies of this instruction were also transmitted for all the inspectors of surveys in the several districts, *the next class of officers*, as is the practice in important cases. On the rising of the Legislature, a second notice was given in another circular letter.† The last communication was unnecessary in some of the districts, but it was indispensable in a few, and was expressed, for that reason, in very serious terms. Special communications were subsequently made, and particularly in one instance,‡ at the time when the President issued his proclamation of March last, convening the Legislature, in an extraordinary session.

It was conceived, in this office, that, in the resolution of the 6th day of January last, the House of Representatives contemplated only the ordinary sessions of Congress. Yet the early date of that order, the exertions which had been previously made by a great part of the revenue officers, and very urgent and serious applications to some, who had been unpunctual and irregular, had possessed the commissioner of a large proportion of materials for a general statement, at the commencement of the extraordinary session of the Legislature, on the 15th of last May. These materials affording sufficient certainty as far as they went, though in one or two instances very irregularly, it appeared proper to digest them into a report, which it was endeavored to render as complete, as circumstances admitted, within ten days of the first meeting of Congress, that the documents might not be delayed, if occasion should require them, and particularly if they should appear to be expected within the time prescribed by the order of the House. As soon as it was understood that the annual reports were not expected but at the ordinary sessions, occasion was taken to renew the applications for all the deficient returns, by a third circular letter to the supervisors, of the 27th of May, an extract from which is annexed.§ The substance of all the documents prepared at the last session, with additional materials received since, is contained in this report. It is proper to remark, that much the greater part of the amounts of revenue in the accompanying statements, I. to VIII. are abstracted from the returns of the supervisors, and nearly all the remainder are founded upon the official returns of the inspectors and collectors. The sources of information are equally certain, but the returns of the supervisors alone are regular in the treasury settlements. The small part, which is in any wise irregular, is particularly pointed out. No use, whatever, has been made of estimates of the gross product of the revenues, inserted in the columns of the statements I. to VIII. which are now transmitted.

In the last report concerning the internal revenues from this office, transmitted by the Secretary of the Treasury, on the 5th of March, 1796, to the House of Representatives, the statement of the tax upon spirits and stills, of the 3d of that month, was made up for the year ending with June, 1795; because, those for the other five internal taxes, which were originated in the year 1794, were confined, by necessity, to the year ending with September, 1795, that being the only complete year of these last five, which had then elapsed. The gross amount of all those six revenues, as appears in the 17th and 18th columns of the general statement K, at the end of that report, was 528,481 dollars and 31½ cents, including the *estimated* sums. It will be satisfactory to the Legislature to know that the supervisors' returns, with a few, as authentic, from inspectors and collectors, relative to that year, heretofore received or exhibited, have not only confirmed the full amount of the gross revenue, but have established it at 536,805 dollars and 33 cents. To elucidate this, a summary statement¶ is hereto subjoined. In addition to this excess, it is confidently believed that the United States, having now the assistance of a law officer in Kentucky, a further part of the sum expected from thence, will yet be received. A return from one valuable division, for both years, and some supplements of less importance in the district of Pennsylvania, are, likewise, yet to be obtained. This retrospect, by furnishing a more complete view of a former year, affords an opportunity of the comparison with the year now to be returned, and tends to exhibit the course which these revenues have now generally, though not universally taken. It is a matter of the most cordial satisfaction, that time has confirmed the aggregate sum, which was represented, by the last return of this office, as likely to arise from these taxes in 1794—5: for the public resources are not a subject on which to raise expectations, even innocently erroneous. It is, however, necessary to observe that there is, in some places, too much reason to affirm, that the public service was not well performed in that year. This conviction has led to the proper exertions for discovering deficiencies and collecting arrears.

*The returns comprised in this report are,*

- No. 1. Of the domestic spirit and still tax, for the year ending with June, 1796.
2. Of the auction tax for the year ending with September, 1796.
3. Of the snuff mill tax, for the year last mentioned.
4. Of the refined sugar tax, for the same year.
5. Of the carriage tax, for the same year.
6. Of the tax upon licences to retail wines and foreign distilled spirits, for the same year.
7. Being a collection of the respective amounts of the foregoing returns, in a general statement of those six revenues.
8. A list of the revenue officers, with their compensations, so far as the materials are possessed at the treasury.
9. Being a summary re-statement of the gross revenues, previously exhibited, in paper K of the report, transmitted in March, 1796, so far as then ascertained.

*The gross revenue from spirits distilled in the United States, from domestic materials, and from stills, for the year ending with 30th June, 1796, agreeably to statement I, in this report, is 890,838 dollars and 67 cents, exclusively of the further sums yet to be received, which are principally from Ohio and Pennsylvania. It remains to be manifested, what will be the effect of law assistance in the Kentucky survey of the former district; but it has been confidently expected that it would produce material consequences, not only upon the revenue of the year now cur-*

\* Paper A.

† Paper B.

‡ Paper C.

§ Paper D.

¶ Paper IX.

rent, but in regard to the arrears due, for the two preceding, to which this report and that of March, 1796, respectively relate. In consequence of the resignation of the late supervisor of Ohio, a new officer was appointed, who only received his commission in July last. Since that date, time sufficient to obtain returns, or certain information, from him, has not yet elapsed. It is believed, however, that the proper exertions are making by that officer. In the fourth or western survey of Pennsylvania, the inspector with his collectors have ascertained a gross revenue, for each of two years, superior to the estimates which have been last made. But though a considerable amount of duty has been also ascertained in other surveys of the district, and large sums of money have been paid,\* yet there have been great deficiencies of regularity, punctuality, and exertion, even in the current year. A course of very strict and particular attention has been applied from this office, to effect the necessary amendment in the exceptionable points. Measures, of a nature so serious as to ensure much of that amendment, have been already adopted, and, however painful, will be steadfastly pursued, till the object shall be accomplished. It is, nevertheless, just and proper to observe, that a part of the evils which have occurred are to be ascribed, in some measure, to the late or present state of the laws; and to other causes not under the control of the revenue officers. The removals of delinquent collectors, suits against some, and a number of penalties for which proceedings have been terminated or instituted, have already had some effect in laying the foundation of a better execution, and in indemnifying the United States for loss of revenue.

The precariousness and excessive price of fruit, the continued high prices of grain, and the vast importations of wines, of foreign distilled spirits, and of beer, are very material to a just estimation of this part of the revenue service. They are necessary to a well informed judgment upon the due productiveness of the internal spirit tax, and they tend to shew the payers of the excise the great contributions of the domestic consumers of foreign liquors. Authentic notes of them, are, therefore, given.† It will be remembered, however, that there are considerable exportations of those commodities, with the benefit to drawback of all the duty but one per centum.

The importation of molasses, is, also, of considerable importance to an accurate view of this subject, being the sole raw material used by many great distillers. The insular and continental sugar colonies, which do not manufacture this article into distilled spirits, belonging to belligerent Powers, the citizens of the United States are almost the only purchasers that can offer for it. Hence, the quantity of molasses was increased in 1795, and the interference of spirits distilled in the United States, from that commodity, with spirits distilled from domestic materials, has been, proportionally, increased.‡

1. *The gross revenue arising from spirits distilled from foreign materials*, was, in the year ending with June, 1795, by the returns heretofore received, \$145,224 54½. For the following year, ending with June, 1796, which is now first returned, it proves to be \$227,346 22, according to the statement I. This augmentation appears to be principally owing to the increased importation of molasses, which has been already noticed. It is probable, too, that the very large importations of brown sugar§ and the near approach of the prices of molasses, and of that article; may have occasioned a proportion of molasses greater than common, to be used in distillation.

The drawbacks of the domestic spirit tax, allowed during the time of the statement I, are believed to relate, as well to exportations in the *preceding* year, as to those in 1795—6. By the postponements of drawback settlements, which regularly took place under the laws prior to January, 1795, they were always delayed till the return of the certificate of landing abroad; and the drawbacks after March, 1795, were settled by certificates of debenture, at the moment of exportation, under the act of January, 1795. Hence, the allowances of two years were brought, in a considerable degree, into the returns of one.

2. *The tax upon sales at auction*, for the first year of that revenue, ending with September, 1795, was \$36,285 and one-fourth of a cent, as now appears from all the supervisors' returns received at this time. No part of that sum is grounded upon estimate. The returns of the supervisors, for the second year of that tax, now to be reported, amount to \$43,169 49½. A single quarter of Massachusetts is not upon regular abstract, but upon an informal statement, which is defective in regard to one survey, the inspector not having made a return. It appears, therefore, that this tax has increased, and in a majority of the districts. The largest proportion of augmentation occurs in Pennsylvania. The fluctuations of commerce, it is believed, but perhaps some other causes, have diminished the auction tax in two of the districts. The business of both of these have been made objects of revisory scrutinies. Measures of that nature have, heretofore, produced additions to the amount of revenue. There are yet also to be received several quarterly returns from some of the least productive districts.

3. *The tax upon mills and machinery for the manufacture of snuff*, is placed, by the suspending act of June 1st, 1796, in such a situation as to render it less productive of gross revenue for the year ending with September, 1796, than it would otherwise have been, because entries, after that day, ceased to be required. A return, exhibiting all that has occurred under this head of revenue, will be found in this report. The apparent amount of that tax, for the year ending with September, 1796, will be perceived by the statement III to be \$17,124 80, which is the whole sum that it became regular to secure by bond. But, as the duty was suspended four months before the returned year expired, a proportionate deduction from the duty contained in the return, has been thought to require consideration, though there has not yet been made any legislative provision to that end. This deduction is introduced into a distinct column, precisely as it would be made, and the residue which it would leave, if authorized by law, is inserted in another column. By this mode of statement, the revenue which would have accrued without the suspension, and that which will have arisen, if an exoneration for the time after May, 1796, shall be authorized, are both exhibited. The former, being the amount of revenue from snuff mills, which has accrued, is introduced into the general statement VII. Nothing has yet been allowed, under the second section of the act of the 3d day of March, 1797, nor have there been more than two applications for the relief it provides.

There is, also, a small sum of duty on snuff manufactured in 1794—5, which was not demandable until the time of removal in 1795—6. It is added to the statement III.

4. *The tax upon sugar refined in the United States*, has increased in every district wherein the manufacture is established, but most in New York and Pennsylvania. It was only \$43,742 10, in the year ending with September, 1795, but returns of the supervisors, to the amount of \$63,752 30, have been rendered for the year ending with September, 1796, which is that now to be reported. It may be useful to state, that the importation of foreign loaf sugar amounted, in the year 1795, to no more than 43,233 pounds, and of foreign lump sugar, in the same year, it was only 405 pounds, yielding, together, a duty of \$3,918 51. The drawbacks allowed upon domestic refined sugar, during a year, ending with September, 1796, appear to be \$23,169 69, a considerable part of which is conceived to be for exportations made in the preceding year. From the mode then pursued in that operation, at the custom-houses, the drawback of the domestic refined sugar tax did not appear in the treasury settlements prior to February, 1796, to any greater amount than \$176 10, for the year ending with September, 1795. It is certain, therefore, that the drawbacks allowed in the year ending with September, 1796, as now stated, must have relation

\* The supervisor of Pennsylvania has paid over to the treasury, within one year preceding the date of this report, \$88,479 and 10 cents, arising from all the six revenues. The further sum of \$5,000, is held ready for public drafts, making in all, \$93,479 19.

† The importations in 1795, were,

1. Of foreign distilled spirits,	5,204,802 gallons, paying a duty of	-	-	-	\$1,495,313 56
2. Of beer, ale, and porter,	364,499 gallons, duty	-	-	-	29,370 56
3. Of wines, paying, by the gallon,	2,716,857 gallons, duty	-	-	-	662,350 33
Of wines, paying by value,	499,259 dollars and 49 cents, duty at 40 per centum,	-	-	-	202,994 10

‡ The importation of molasses in 1795, was 4,237,965 gallons, paying a duty of \$127,770 36. In 1794, it was 3,476,906 gallons.

§ 59,507,723 pounds of brown sugar were imported in the year 1795.

to both years. The adjustment, by a certificate of debenture, was adopted in April, 1795. The estimate of this tax, made by a committee of the House of Representatives, in 1794, was only \$50,000. If the drawbacks be averaged upon the two years, there will appear, for 1795—6, a larger amount of revenue than was expected by that committee.

5. The tax upon carriages for the conveyance of persons, for the first year of that revenue, ending with September, 1795, has been established at 43,873 dollars and 67 cents, by returns actually received. No part of this sum depends upon estimate. But the returns of the supervisors for the second year of that tax, which is at the same rates of duty as the first, do not yet exceed 40,876 dollars. A defalcation, therefore, of nearly seven per cent. from the amount of the first year's revenue, appears at present. It will be observed, that much the greatest part of this defalcation has occurred in Maryland, Pennsylvania, Delaware, New Jersey, and New York—that is, in the Middle States; though Georgia has fallen off the most in proportion. Symptoms have occurred, in several quarters, of effects from this duty, of the nature of those produced by sumptuary taxes, which may assist in accounting for the difference. It is feared, however, that the collection was, in some places, defective. It is possible, that the measures which have been taken, to procure some additional returns, will produce information of more revenue, as was the case in regard to the preceding year. This, it is understood, will be the case in the first survey of Pennsylvania, but the inspector's supplementary return has not yet been rendered to the supervisor. It will be remembered, that, at the date of the return of March, 1796, the delay of the judiciary decision upon the carriage tax was expected to diminish that revenue for the year now returned; and although, contrary to that expectation, the produce of the tax is greater in Virginia and North Carolina, than in the preceding year, it is not so in Maryland, in part of which the constitutional question is understood to have excited some attention. In that district, there was a change of supervisor, a circumstance which always subjects the new officer to material disadvantage, for a time. Four quarterly returns of this tax are yet to be received from Ohio, and one from Tennessee and North Carolina. These two last will probably be small, and those from Ohio not considerable.

6. The tax upon licences to retail wines and foreign distilled spirits, is greater in its product than in the former year ending with September, 1795. It was, for that year, 58,683 dollars and 83 cents, but is augmented, by returns received at present, to 63,463 dollars and 68  $\frac{24}{100}$  cents, for the year ending with September, 1796, according to statement VI. No district would appear to have fallen off materially, if a proportionate estimate were to be added for North Carolina, from which one quarterly return is yet to be received. The increase is divided among several districts. The States which yield the least of this revenue, in proportion to their population, will be observed to be those, which, distilling considerably from fruit and grain, contribute most largely to the revenue from spirits, and have, at the same time, many counties so situated as not to be yet capable of obtaining foreign spirits by water carriage. The manufactory of malt liquors being the most extensive in some of those States, must also contribute there, to keep down the product of this tax. A quarterly abstract is also wanting from Tennessee, and four are deficient from Ohio. Irregular information, of additional revenue from this source, in the first survey of Pennsylvania, amounting to 760 dollars, has been received since the completion of statement VI.

7. *The gross amount of all those revenues* which have been noticed under the six preceding heads, for the year 1794—5, has been raised to \$536,805 33, as exhibited in statement IX, excluding estimates, and the sums yet expected from Ohio and Pennsylvania. The gross amount of the same revenues for the year 1795—6, now first returned in statement VII, considerably exceeds that of the year last reported, being \$647,065 70. To this will also be added, the moneys yet to be received for some of those taxes from both surveys of Ohio, from four divisions in the first, second, and third surveys of Pennsylvania, from three divisions of New Jersey, from one survey of Massachusetts, from Tennessee, and from North Carolina.

The contingent expenses of stationary, marking instruments, advertisements, and notifications, certain copies of, and extracts from, the laws, and postages of letters and packets, are grounded upon distinct supervisors' returns from New Hampshire, Connecticut, Maryland, Virginia, Tennessee, South Carolina and Georgia. For North Carolina they are taken at a medium of the two last years, which are returned, because the supervisor has made his report for 1796—7. For Vermont they are estimated, being so blended with other things in the supervisor's return, as not to be capable of distinct exhibition. For Massachusetts, New York, New Jersey, Pennsylvania, and Delaware, they are upon estimate. From Ohio there is so little information of the revenue arising, that a statement of the expenses cannot be made, the commissions being all at fixed rates per centum on the moneys actually collected. For Rhode Island district, they are obtained from the supervisor's accounts current.

*The postages* of packets and letters, among the revenue officers in the districts, form a very considerable part of the contingent expenses. Of the amount of *that charge*, the United States are ultimately the receivers, through the medium of the post-office, excepting the allowances to the officers of that department.

The present supervisors of several of the districts came into office so recently as to subject them, respectively, to material inconveniences and impediments. The same observation may be applied to several of the inspectors of surveys.

8. *The list of the officers of the revenue* exhibits, in most instances, the names of those persons who were employed in this branch of the public service on the 30th day of June, 1796. From a part of the districts the returns are for June of 1797. The names are taken from reports of the supervisors, except in the case of Ohio, whose collectors' names are obtained from other official documents.

*The compensations of the officers* are taken from the reports of the supervisors, so far as they have rendered them, excepting a few instances noted in the list VIII, as grounded on estimate. The supervisor of South Carolina has reported the salaries and the *rates* only of the commissions for collecting, and other compensations for specific services. He has omitted the total amount of each officer's compensation, that is, the value of the supervisorship, inspectorship, and collectorships, respectively, which, it is conceived, the House of Representatives had in contemplation.\* The supervisors of Pennsylvania and Ohio have not made any return whatever of the officers' compensations, nor does it appear that either of the inspectors of the former district have made a report upon that subject to him.

\*The supervisor's return, in proper form, was received since this report was completed.

A.

[CIRCULAR.]

TREASURY DEPARTMENT, REVENUE OFFICE, *January 21st, 1797.*

GENTLEMEN:

A resolution of the 6th instant, has been communicated from the House of Representatives, by which this Department is directed to lay before the *next* and *every* succeeding Congress, within *ten* days after the commencement of each session, respectively, such a statement of the internal revenues as will ascertain, with precision—

First, the nett product thereof.

Second, the expense of collection.

Third, a list of all the officers employed in that service.

Fourth, the compensation allowed to each of them.

I hasten to communicate the same to you, for your information and government. So far as is necessary, copies of this letter will be enclosed for transmission, by you, to the inspectors of surveys.

I am, gentlemen, your most obedient servant,

TENCH COXE, *Commissioner of the Revenue.*

*The Supervisors.*

B.

TREASURY DEPARTMENT, REVENUE OFFICE, *March 8th, 1797.*

GENTLEMEN:

It was thought probable that some alteration would be made by the House of Representatives, in their order of the 6th January last, the objects of which were communicated to you on the 21st of that month. No alteration, however, has taken place. It, therefore, remains incumbent upon the supervisors, and *most seriously* incumbent upon such of those officers as have not been regular and punctual, and who are now in arrears, to make the most *early* and *effectual* exertions to comply with this positive injunction of the House. It will be perceived, too, that this duty lies equally upon the inspectors of surveys, the collectors, and the auxiliary officers. It is hoped, that none of them will risk the imputation of inattention to such a call.

In regard to the list or mere names of the officers, it will be most convenient, perhaps, to proceed upon the ground of the lists which were rendered by the supervisors, respectively, in 1795, and included in my report of the 29th day of February, 1796, of which a printed copy was sent to each supervisor. A correct and particular note or supplement thereto, may be forthwith sent, containing all the changes and additions of supervisors, inspectors, collectors, and auxiliary officers, which have taken place in the districts, respectively, from June, 1795, until the render of the proposed supplementary account of these alterations, with the dates of such alterations.

It is necessary that it be known and particularly remembered, that Congress are to meet on Monday, the 6th\* day of November next, which is about a month earlier than common.

The five new revenues to September 30th, 1797, and the spirit and still taxes to the 30th of June, 1797, are the utmost that will be possible. The nearer to those times we can reach, in each of the two classes of revenue, the more satisfactory.

I am, gentlemen, your most obedient servant,

TENCH COXE, *Commissioner of the Revenue.*

*The Supervisors.*

C.

TREASURY DEPARTMENT, REVENUE OFFICE, *March 27th, 1797.*

SIR:

The President having deemed it expedient to convene the Legislature on the 15th of May, I have most earnestly to request that you will enable me to make up a return of the internal revenues, to as late a period as possible. Your endeavor should be to render the half yearly abstracts to the 31st December, and all the quarterly abstracts to the 31st instant.

I am possessed of all the accounts from some of the districts, to the last of December, 1796.

I am, sir, your obedient servant,

TENCH COXE, *Commissioner of the Revenue.*

HENRY MILLER, Esq. *Supervisor of Pennsylvania.*

D.

*Extract of a letter from the Commissioner of the Revenue to the Supervisors, dated*

TREASURY DEPARTMENT, REVENUE OFFICE, *May 27th, 1797.*

The supplements to the lists of officers and the account of the emoluments of each of them, together with some abstracts of duties and taxes, are yet to be received. The *particular* or *principal* object of this communication is, to request that, by the 1st day of October next, at the farthest, I may receive, from you, gentlemen, *all the abstracts* of duties and additions to, and variations in, the lists of *officers* and of their *emoluments*, within your districts, so far as they may be due from you, respectively. But, in order to facilitate the preparation of the extensive and important general statements, which are required from this office, and to give time for doing it with certainty and precision, I request that any abstract, statement, or other paper, may be transmitted as soon as it shall be completed. The rest can follow by different opportunities, as they also shall be prepared by you.

\*This was altered by a law of the extraordinary session of May, 1797.

I.

A Statement of the Revenue arising from Stills, and from Spirits distilled in the United States, during one year, commencing on the 1st day of July, 1795, and ending on the 30th day of June, 1796, agreeably to official returns of the supervisors, inspectors, and collectors.

In what district.	Supervisors' names.	Number of gallons distilled in cities, towns, and villages, from		Number of gallons distilled in the country.	Whole number of gallons distilled in each district.	Gross amount of duties in cities, towns, and villages.	Gross amount of duties in the country.	Total gross amount of duties.	Abatement for leakage in cities, towns, & villages.	Abatement for leakage in the country.	Discount allowed for prompt payment.	Amount of duties payable in cities, towns, and villages,	Amount of duty payable in the country.	Total amount of duty payable on stills, and domestic distilled spirits, in each district.	Drawbacks allowed on exportation
		Foreign materials.	Domestic materials												
N. Hampshire,	Joseph Wentworth,	609	-	936½	1,545½	Dolls. Cts. 58 82½	Dolls. Cts. 145 90½	Dolls. Cts. 204 73	Dolls. Cts. 1 17½	Dolls. Cts. 1 22½	Dolls. cts. -	Dolls. Cts. 57 65	Dolls. Cts. 144 68	Dolls. Cts. 202 33	Dolls. Cts. 578 52
Massachusetts,	Nathaniel Gorham,	1,479,509½	3,306½	8,184	1,491,000	148,779 68½	3,065 81½	151,845 50½	2,975 51½	11 42½	89 19½	145,714 97½	3,054 39	148,769 86½	47,798 57
Rhode Island,	John S. Dexter,	347,670½	58,473	-	406,143½	40,194 23½	-	40,194 23½	803 88½	-	-	39,390 35½	-	39,390 35½	32,181 82
Connecticut,	John Chester,	89,774	15,325	32,641	137,740	9,784 49	4,815 36½	14,599 85½	195 69	45 69½	2 44	9,586 36	4,769 66½	14,356 02½	226 30
Vermont,	Nathaniel Brush,	-	-	3,569½	3,569½	-	471 29½	471 29½	-	-	-	-	471 29½	471 29½	-
New York,	Nicholas Fish,	111,920½	8,110	8,964	128,994½	11,505 95	1,069 62	12,575 57	230 06	12 45	11 44	11,264 45	1,057 17	12,321 62	390 62
New Jersey,	Aaron Dunham,	-	-	18,543	18,543	-	3,540 93½	3,540 93½	-	25 90	-	-	3,515 3½	*3,515 03½	-
Pennsylvania,	Henry Miller,	-	-	-	-	4,813 79	60,788 07	65,601 86	96 18	-	11 20	4,706 46	60,788 07	†65,494 53	131 12
Delaware,	Andrew Barratt,	7,237	-	11,395	18,632	725 90	1,924 82	2,650 72	14 02	15 40	-	711 88	1,909 42	2,621 30	-
Maryland,	John Kilty,	132,146	-	111,816½	243,962½	13,215 28	19,815 80	33,031 08	264 24½	153 23	-	12,950 94	19,662 57	32,613 51	1,201 13
Virginia,	Edw. Carrington,	-	-	586,717	586,717	-	65,990 54	65,990 54	-	779 21	-	-	65,211 23	65,211 23	102 20
Ohio,	Thomas Marshall,	-	-	-	-	-	815 22	815 22	-	-	-	-	815 22	†815 22	-
Tennessee,	John Overton,	-	-	46,303	46,303	-	4,159 73	4,159 73	-	64 75	-	-	4,094 98	4,094 98	-
North Carolina,	William Polk,	-	-	113,272½	113,272½	-	16,278 84	16,278 84	-	124 88	-	-	16,153 96	16,153 96	-
South Carolina,	Daniel Stevens,	42,268	-	56,081½	98,349½	3,023 45	7,213 25	10,236 70	60 30	-	-	2,963 15	7,213 25	10,176 40	210 25
Georgia,	John Mathews,	-	-	11,374	11,374	-	1,992 79	1,992 79	-	15 05	-	-	1,977 74	1,977 74	-
	Total,	\$2,211,134½	85,214½	1,009,797½	3,306,146½	232,101 60½	192,087 99½	424,189 60½	4,641 01½	1,249 31½	114 27½	227,346 22	190,838 67½	418,184 89½	82,820 53

\* Five half yearly returns of collectors in New Jersey are deficient.

† The country business of Pennsylvania is from returns of the inspectors or collectors.

‡ This is from partial and imperfect abstracts from the supervisor for the first survey, and an abstract of the inspector of the second survey.

TREASURY DEPARTMENT, REVENUE OFFICE, November 29, 1797.

TENCH COXE, Commissioner of the Revenue.

II.

A Statement of the Revenue arising on Sales at Auction within the United States, for one year, commencing on the 1st day of October, 1795, and ending on the 30th of September, 1796, agreeably to returns received at the treasury.

In what district.	Supervisors' names.	Amount of purchase money at $\frac{1}{4}$ per cent.	Amount of duty thereon at that rate.	Amount of purchase money at $\frac{1}{2}$ per cent.	Amount of duty thereon at that rate.	Total amount of duties.	Auctioneers' commission thereon at 1 per cent.	Amount of duties payable.	Remarks.
New Hampshire,	Joshua Wentworth,	\$26,828 08	\$68 12	\$5,595 00 $\frac{1}{2}$	\$28 77 $\frac{1}{2}$	\$96 08 $\frac{1}{2}$	87 $\frac{1}{2}$	\$95 21	* This sum is upon three regular quarterly abstracts, and one informal supervisor's return, including surveys Nos. 1 and 3, and exclusively of survey No. 2.
Massachusetts,	Nathaniel Gorham and } Jonathan Jackson, }	244,463 57 $\frac{1}{2}$	611 13	1,110,171 52 $\frac{3}{4}$	5,550 82 $\frac{3}{4}$	6,161 95 $\frac{3}{4}$	\$61 50 $\frac{3}{4}$	*6,100 45	
Rhode Island,	John S. Dexter,	6,388 84	15 96	13,683 94	68 40	84 36	80	83 56	
Connecticut,	John Chester,	22,042 10	55 09	9,700 42	48 50	103 59	1 03	102 56	
Vermont,	Nathaniel Brush,	-	-	-	-	-	-	-	
New York,	Nicholas Fish,	772,409 56	1,930 78 $\frac{1}{2}$	1,700,069 87	8,500 13	10,430 91 $\frac{1}{2}$	103 78 $\frac{1}{2}$	10,327 13	
New Jersey,	Aaron Dunham,	11,082 62 $\frac{1}{2}$	27 71	4,763 70	23 83	51 54	49	51 05	
Pennsylvania,	Henry Miller,	272,446 00	681 08	2,317,024 42	11,585 05	12,266 13	122 55	12,143 58	
Delaware,	Andrew Barratt,	-	-	-	-	-	-	-	
Maryland,	John Kilty,	156,794 65	391 96	1,608,338 86	8,041 68	8,433 64	84 33	8,349 31	
Virginia,	Edward Carrington,	89,162 67	222 87	556,298 35	2,781 38	3,004 25	29 79	2,974 46	
Ohio,	Thomas Marshall,	-	-	-	-	-	-	-	
Tennessee,	John Overton,	-	-	-	-	-	-	-	
North Carolina,	William Polk,	2,044 45	5 11	9,429 44	47 12	52 23	50	†58 32	
South Carolina,	Daniel Stevens,	34,266 57	85 64	508,342 67	2,541 48	2,627 12	25 85	2,601 27	
Georgia,	John Mathews,	14,776 50	39 93 $\frac{1}{2}$	49,676 06	248 37	285 30 $\frac{1}{2}$	2 71	282 59 $\frac{1}{2}$	
	Total,	\$1,652,705 62	\$4,135 39	\$7,893,094 26	\$39,465 54 $\frac{1}{2}$	\$43,597 12 $\frac{1}{2}$	\$434 21 $\frac{1}{2}$	\$43,169 49 $\frac{1}{2}$	4 quarterly returns wanting. Ditto. † One quarterly return is abstracted from an account current, and one is yet due.

TREASURY DEPARTMENT, Revenue Office, November 29th, 1797.

TENCH COXE, Commissioner of the Revenue.

III.

A Statement of the Revenue arising on Mills and Machinery used in the manufacture of Snuff, from the 1st day of October, 1795, to the 30th September, 1796, agreeably to returns received at the Treasury; exhibiting, also, that portion of the said revenue which accrued during the time when the Snuff-Mill Act was not suspended.

In what district.	Supervisors' Names.	Number of snuff mills.	Description of Machinery.					Amount of duty in the unsuspended term.	Bonded duty for that part of this year, which is after the date of Suspending Act.	Duties to the 30th of Sept. 1796, without deduction on account of the Suspending Act.	Drawbacks allowed on the exportation of snuff.	Remarks.
			Mortars in mills worked by water.	Pairs of mill-stones employed in the manufacture of snuff.	Pestles in mills not worked by hand.	Pestles in mills worked by hand.	Mills worked by stampers and grinders.					
			Dollars, 560 each.	Dollars, 560 each.	Dollars, 140 each.	Dollars, 112 each.	Dollars, 2,240 each.					
New Hampshire, -	Joshua Wentworth.											
Massachusetts, -	Nathaniel Gorham and Jonathan Jackson, -	8	26	-	-	-	5,833 33	1,866 67	7,700 00			
Rhode Island, -	John S. Dexter, -	2	2	-	-	-	746 67	93 33	840 00			
Connecticut, -	John Chester.											
Vermont, -	Nathaniel Brush.											
New York, -	Nicholas Fish, -	5	9	-	-	-	1,899 34	735 46	2,634 80			
New Jersey, -	Aaron Dunham, -	1	-	-	4	-	373 33	186 67	*560 00			*The abstract of the supervisor of New Jersey, is less than this, he having charged the manufacturer with duty only to the date of the suspending act.
Pennsylvania, -	Henry Miller, -	6	11	-	1	-	4,270 00	-	4,270 00	1,647 30		
Delaware, -	Andrew Barratt, -	2	3	-	-	-	840 00	-	840 00			
Maryland, -	John Kilty, -	2	-	-	2	-	112 00	-	112 00	19 99		
Virginia, -	Edward Carrington.											
Ohio, -	Thomas Marshall.											
Tennessee, -	John Overton.											
North Carolina, -	William Polk.											
South Carolina, -	Daniel Stevens, -	2	-	-	2	-	93 33	74 67	168 00			
Georgia, -	John Mathews.											
	Total,	28	\$51	-	5	4	1	14,168 00	2,956 80	17,124 80		
									Add for duty on snuff removed from October, 1795, to June 30, 1796, in Massachusetts,		280 52	
									Total duties from snuff and snuff mills, to September, 1796,		17,405 32	1,667 29

TREASURY DEPARTMENT, Revenue Office, November 29, 1797.

TENCH COXE, Commissioner of the Revenue.

FINANCE.

## IV.

*A Statement of Revenue arising on Sugar refined within the United States, for the year commencing on the 1st day of October, 1795, and ending on the 30th of September, 1796, agreeably to returns received at the Treasury.*

In what district.	Supervisors' names.	Quantities of sugar refined.	Quantities of sugar removed.	Gross amount of duties.	Discounts allowed for prompt payment.	Total amount of duties payable.	Drawbacks allowed on exportation.
		In pounds.	In pounds.				
New Hampshire,	Joshua Wentworth.						
Massachusetts,	Nat'l Gorham and } Jonathan Jackson. }	-	363,186 $\frac{7}{16}$	\$7,263 72	\$98 36	\$7,165 36	\$7,149 27
Rhode Island,	John S. Dexter.	96,816	85,423	1,708 46	-	1,708 46	1,060 85
Connecticut,	John Chester.						
Vermont,	Nathaniel Brush.						
New York,	Nicholas Fish.	-	984,151	19,683 02	706 59	18,976 43	4,901 22
New Jersey,	Aaron Dunham.	-					
Pennsylvania,	Henry Miller.	-	1,372,736 $\frac{13}{16}$	27,454 77	-	27,454 77	9,420 40
Delaware,	Andrew Barratt.	-					
Maryland,	John Kilty.	-	436,718	8,734 36	287 10	8,447 28	637 95
Virginia,	Edw'd Carrington.						
Ohio,	Thomas Marshall.						
Tennessee,	John Overton.						
North Carolina,	William Polk.						
South Carolina,	Daniel Stevens.						
Georgia,	John Mathews.						
	Total,	96,816	3,242,215 $\frac{1}{2}$	\$64,844 33	\$1,092 05	\$63,752 30	\$23,169 69

TREASURY DEPARTMENT, Revenue Office, November 29, 1797.

TENCH COXE, Commissioner of the Revenue.

## V.

*A Statement of the Revenue arising on Carriages for the conveyance of persons, within the United States, for one year, commencing on the 1st day of October, 1795, and ending on the 30th of September, 1796, agreeably to returns received at the Treasury.*

In what district.	Names of Supervisors.	Coaches at ten dollars.	Chariots at 8 dollars.	Phetons at six dollars.	Coaches at six dollars.	Other 4 wheel carriages at 2 dollars.	Two wheel top carriages at 2 dollars.	Other 2 wheel carriages at 1 dollar.	Amount of duties.
New Hampshire,	Joshua Wentworth,	2	6	5	9	2	377	17	927
Massachusetts,	Nathaniel Gorham, } Jonathan Jackson, }	14	49	32	16	94	2,620	147	6,395
Rhode Island,	John S. Dexter,	3	5	4	10	4	351	69	933
Connecticut,	John Chester,	1	2	9	1	54	642	579	2,057
Vermont,	Nathaniel Brush,	-	-	1	1	-	20	16	68
New York,	Nicholas Fish,	26	66	83	97	99	168	1,272	3,674
New Jersey,	Aaron Dunham,	2	12	17	28	651	552	933	3,725
Pennsylvania,	Henry Miller,	27	37	43	177	160	616	118	3,556
Delaware,	Andrew Barratt,	1	5	11	7	28	700	95	1,710
Maryland,	John Kilty,	12	136	71	140	41	1,250	292	5,348
Virginia,	Edward Carrington,	16	332	138	173	246	225	1,533	7,153
Ohio, (a.)	Thomas Marshall,								
Tennessee, (b.)	John Overton,	-	-	-	1	2	1	2	14
N. Carolina, (b.)	William Polk,	1	21	49	50	25	47	901	1817
South Carolina,	Daniel Stevens,	41	88	49	43	17	287	860	3,134
Georgia,	John Mathews,	1	5	7	5	6	30	85	279
	Total,	147	764	519	758	1429	7,886	6,919	\$40,790

(a.) No returns received from Ohio.

(b.) One quarterly return wanting from each of these districts.

TREASURY DEPARTMENT, Revenue Office, November, 29, 1797.

TENCH COXE, Commissioner of the Revenue.

## VI.

*A Statement of the Revenue arising on Licences granted to retailers of wines and foreign distilled spirits within the United States, for one year, commencing on the 1st day of October, 1795, and ending on the 30th day of September, 1796, agreeably to returns received at the treasury.*

In what district.	Names of Supervisors.	Wine licences.	Spirit licences.	Am't of duties.
New Hampshire, - -	Joshua Wentworth, - -	152	512	3,320 00
Massachusetts, - -	Nat'l Gorham, and Jonathan Jackson,	558	1,955	12,565 00
Rhode Island, - -	John S. Dexter, - -	43	236	1,395 00
Connecticut, - -	John Chester, - -	460	1,010	7,346 21 $\frac{3}{4}$
Vermont, - -	Nathaniel Brush, - -	78	237	1,575 00
New York, - -	Nicholas Fish, - -	833	1,444	11,362 92
New Jersey, - -	Aaron Dunham, - -	235	367	2,995 00
Pennsylvania, - -	Henry Miller, - -	555	644	5,990 00
Delaware, - -	Andrew Barratt, - -	77	137	1,057 50
Maryland, - -	John Kilty, - -	364	580	4,711 72
Virginia, - -	Edward Carrington, - -	556	928	7,420 00
Ohio, (a.) - -	Thomas Marshall.			
Tennessee, (b.) - -	John Overton, - -	7	3	39 87
North Carolina, (b.) - -	William Polk, - -	73	132	1,025 00
South Carolina, - -	Daniel Stevens, - -	142	310	2,260 00
Georgia, - -	John Mathews, - -	44	97	700 46
	Total,	4,177	8,592	\$63,763 68 $\frac{3}{4}$

(a.) No returns received from Ohio.

(b.) One quarterly return wanting from each of these districts.

TREASURY DEPARTMENT, *Revenue Office, November, 29, 1797.*

TENCH COXE, *Commissioner of the Revenue.*

VII.

*A General Statement of the Revenues arising from Stills, and domestic distilled Spirits, Sales at Auction, Snuff Mills, and Machinery, Snuff, domestic refined Sugar, Carriages, and Licences to retail wines and foreign spirits, within the United States, for the year 1795-6.*

IN WHAT DISTRICT.	NAMES OF SUPERVISORS.	Domestic distilled spirits and stills, per statement I.	Sales at Auction, per statement II.	Snuff paying duty by the pound.	Snuff mills, per statement III.	Refined sugar, per statement IV.	Carriages, per statement V.	Retailers' licences, per statement VI.	Total amount of all these revenues payable in each district.	Salaries, commissions, and emoluments to officers of Revenue in each district—VIII.	Incidental and contingent expenses in each district, for stationary, printing, postage, &c.	Total charges of collection.	Nett amount of revenues arising in each district, after deducting all expenses of collection.
New Hampshire,	Joshua Wentworth,	\$202 33	\$95 21	-	-	-	\$927 00	\$3,320 00	\$4,544 54	\$945 9	\$104 65½	\$1,049 65½	\$3,494 88½
Massachusetts,	Nat. Gorham & Jona. Jackson,	148,769 36¾	6,100 45	\$280 52	\$7,700 00	\$7,165 36	6,395 00	12,565 00	188,975 69¾	14,884 98	1,000 00	15,884 98	173,090 71¾
Rhode Island,	John S. Dexter,	39,390 35¼	83 56	-	840 00	1,708 46	933 46	1,395 00	44,350 37¼	3,142 12¾	263 90	3,406 2¾	40,944 34½
Connecticut,	John Chester,	14,356 2½	102 56	-	-	-	2,057 00	7,346 21¼	23,861 80½	2,852 57	761 49	3,614 6	20,247 74½
Vermont,	Nathaniel Brush,	471 29½	-	-	-	-	68 00	1,575 00	2,114 29½	1,003 92	7 25	1,011 17	1,103 12½
New York,	Nicholas Fish,	12,321 62	10,327 13	-	2,634 80	18,976 43	3,674 00	11,362 92	59,296 90	4,367 83	525 00	4,892 83	54,404 7
New Jersey,	Aaron Dunham,	3,515 3½	51 5	-	560 00	-	3,725 00	2,995 00	10,846 8½	1,732 60	210 00	1,942 60	8,903 48½
Pennsylvania,	Henry Miller,	65,494 53	12,143 58	-	4,270 00	27,454 77	3,556 00	5,990 00	118,908 88	12,500 00	1,200 00	13,700 00	105,208 88
Delaware,	Andrew Barratt,	2,621 30	-	-	840 00	-	1,710 00	1,057 50	6,228 80	1,185 4½	26 00	1,211 4½	5,017 75½
Maryland,	John Kilty,	32,613 51	8,349 31	-	112 00	8,447 28	5,348 00	4,711 72	59,581 82	7,342 20	559 44¼	7,901 64¼	51,680 17¼
Virginia,	Edward Carrington,	65,211 23	2,974 46	-	-	-	7,153 00	7,420 00	82,758 69	15,661 76	1,368 32	17,030 8	65,728 61
Ohio, (a)	Thomas Marshall	815 22	-	-	-	-	-	-	815 22	-	-	-	815 22
Tennessee,	John Overton,	4,094 98	-	-	-	-	14 00	39 87	4,148 85	1,242 32	93 58½	1,335 90½	2,812 94½
North Carolina,	William Polk,	16,153 96	58 32	-	-	-	1,817 00	1,025 00	19,054 28	8,616 22	588 13	9,204 35	9,849 93
South Carolina,	Daniel Stevens,	10,176 40	2,601 27	-	168 00	-	3,134 00	2,260 00	18,339 67	(b)4,862 38½	283 46	5,145 84½	13,193 82½
Georgia,	John Mathews,	1,977 74	282 59½	-	-	-	279 00	700 46	3,239 79½	1,194 46	60 43	1,254 89	1,984 90½
Total,		\$418,184 89½	\$43,169 49½	\$280 52	\$17,124 80	\$63,752 30	\$40,790 00	\$63,763 68¾	\$647,065 70	\$81,533 50¾	\$7,051 57¼	\$88,585 8	\$558,480 62

(a) The returns of much the greater part of the revenue arising within the district of Ohio, and of the expenses of collection and contingencies, are yet to be received.  
 (b) This is on estimate, but the supervisor's return arriving after it was made, the officer's compensations appear, from his statement, to be \$340 13 less than this estimate, as will be seen by the statement VIII, which has been altered so as to conform with the late return. From this circumstance, and a trifling difference of \$2 46 in the contingent expenses of that State, the total charges of collection of all these revenues are reduced to \$88,242 49.

TREASURY DEPARTMENT, REVENUE OFFICE, November 29th, 1797.

TENCH COXE, Commissioner of the Revenue.

## VIII.

*A list of the Officers employed in the collection of the Internal Revenues of the United States, and in all other services relative thereto, on the first day of July, 1796, with their several denominations, and the compensations allowed to each of them, so far as the returns or other documents have been received at the Treasury.*

## No. 1.

*A list of the Supervisors.*

Names of the Supervisors.	District.		Compensation.
Joshua Wentworth, Nathaniel Gorham, and Jonathan Jackson, }	N. Hampshire, Massachusetts,	. . . . . Mr. Gorham died the 11th June 1796, and was succeeded by Mr. Jackson. The emoluments of the supervisorship, for the year, amount to	\$523 54 2,591 50 1,110 31 $\frac{1}{4}$ 1,138 70
John S. Dexter, John Chester, Nathaniel Brush,	Rhode Island, Connecticut, Vermont,	The supervisor's return being for 1796—7, this is upon estimate in this office,	520 00 1,266 70 693 31
Nicholas Fish, Aaron Dunham, Henry Miller, Andrew Barratt, John Kilty, Edward Carrington, Thomas Marshall, John Overton, William Polk, Daniel Stevens, John Mathews,	New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, Ohio, Tennessee, North Carolina, South Carolina, Georgia,	No return of compensations. No return. There is no return for 1795—6; this is for 1796—7.	564 09 1,694 90 2,467 83 580 67 1,467 05 1,428 41 547 83
			\$16,594 84 $\frac{1}{4}$

## No. 2.

*A list of the Inspectors of Surveys.*

Names of the Inspectors.	District.	Survey.		Compensations.
John Frothingham, Jonathan Jackson, and John Brooks, }	N. Hampshire, Massachusetts, do	First and only, First, Second,	The duty is performed by the supervisor. . . . . . Mr. Jackson was succeeded by Mr. Brooks. The emoluments of the inspectorship, for the year, amounts to	\$738 36 1,378 61 1,629 03
Leonard Jarvis,	do Rhode Island, Connecticut, Vermont, New York, New Jersey, Pennsylvania,	Third, First and only, First and only, First and only, First and only, First,	The duty is performed by the supervisor, Do Do Do . . . Do No return of compensation.	194 82 $\frac{1}{2}$ 736 88
William Nichols, John Boyd, Edward Hand, John Nevill, Andrew Barratt,	do do do do Delaware,	Second, Third, Fourth, First and only,	Do Do Do Do The duty was performed by the supervisor.	126 96 $\frac{1}{2}$ 695 24 562 86 $\frac{1}{2}$
Philip Thomas, William Richardson, Drury Ragsdale, and Wm. F. Gaines, }	Maryland, do do Virginia,	First, Second, Third, First,	. . . . . Mr. Ragsdale was succeeded by Mr. Gaines. The emoluments of the inspectorship, for the year, amount to	599 83 732 34 607 61 605 13 967 44
Edward Stevens, Mayo Carrington, James Gibbon, Edward Smith, Jas. Breckenridge, and Jas. M'Dowell, }	do do do do do do Ohio, do	Second, Third, Fourth, Fifth, Sixth, First, Second,	. . . . . Mr. Breckenridge was succeeded by Mr. M'Dowell. The emoluments of the inspectorship, for the year, were The duty is performed by the supervisor. No return.	611 93

*A list of the Inspectors of Surveys—Continued.*

Names of the Inspectors.	District.	Survey.		Compensations.
Thomas Overton, . . .	Tennessee,	First and only.	The duty is performed by the supervisor.	
Hardy Murfree, . . .	North Carolina,	First, (a)	He is, also, an officer of the revenues of impost and tonnage.	\$569 57
	do	Second, (a)		590 57
	do	Third, (a)	The duty is performed by the supervisor,	31 12
John Whitaker, . . .	do	Fourth, (a)		653 58
Daniel M. Kissack, . . .	do	Fifth, (a)		555 18
	South Carolina,	First, (b)	The duty is performed by the supervisor.	
Benjamin Cudworth, . . .	do	Second, (b)		529 56
Sylvanus Walker, . . .	do	Third, (b)	Wm. Benson succeeded Mr. Walker, but died very soon after. The emoluments of the office amount to	
	Georgia,	First and only,	The duty is performed by the supervisor.	565 81
				\$13,682 57½

(a) There is no return for 1795—6; this is for 1796—7.

(b) No return of compensations.

## No. 3.

*A list of the Collectors of the Revenue.*

Names.	District.		Compensations.
William Simpson, . . .	N. Hampshire,		\$116 15¼
George Wentworth, . . .	do		134 55
James Jewett, . . .	do		50 84½
Daniel Epes, . . .	Massachusetts,		61 59
Joseph Tucker, . . .	do	} These are, also, officers of impost and tonnage.	44 68
Francis Cook, . . .	do		49 35
John Lee, . . .	do		36 64
William Wyer, . . .	do		164 18
William Farnham, . . .	do		457 04
Thomas Burnham, . . .	do		28 98
Moses Moody, . . .	do		29 24½
Timothy Osgood, . . .	do		121 99
William West, . . .	do		212 38
Ezra Newhall, . . .	do		444 53
George Orsborn, . . .	do		171 47
William Rogers, . . .	do		51 51
Samuel Swan, . . .	do		991 32
Ebenezer Kent, . . .	do		226 00½
Jonathan Kettell, . . .	do		439 34
Abraham Lincoln, . . .	do	150 25	
Abel Whitney, . . .	do	303 36½	
Henry W. Dwight, . . .	do	59 67	
Asa Leach, . . .	do	130 87	
William Hichborn, . . .	do	342 00	
William Bradford, . . .	do	815 52	
Samuel Moore, . . .	do	817 26	
Foster Cruft, . . .	do	366 75	
Isaac Codman, . . .	do	665 89½	
Nathan Davies, . . .	do	219 71	
David Cheever, . . .	do	577 79	
Thomas Clarke, . . .	do	141 12½	
William Goodwin, . . .	do	158 05	
Hodijah Baylies, . . .	do	102 16	
Joseph Otis, . . .	do	} These are, also, officers of the revenues of impost and tonnage.	64 01½
John Pease, . . .	do		22 34½
Stephen Hussey, . . .	do		27 25
Samuel Foster, . . .	do	53 17½	
Daniel S. Dexter, . . .	Rhode Island,		785 39½
Paul Allen, . . .	do		250 16¼
George Sears, . . .	do		497 84½
Samuel Bosworth, . . .	do	He is also an officer of the revenues of impost and tonnage,	166 17¼
Robert Hallam, . . .	Connecticut, . . .		77 19½
Shubael Breed, . . .	do		156 75½
Dyer White, . . .	do		193 77½
Jesse Rott, Jr. . . .	do		723 42½
Robert Warner, . . .	do		237 91½
Alexander Catlin, . . .	do		204 79½

Names.	District.		Compensations.
Elijah Brush, . . . . .	Vermont, . . . . .	} There is no return for 1795-6—this is for 1796-7, {	\$146 67½
Nathaniel Fullerton, . . . . .	do		157 24½
	New York, . . . . .	The duty of collector of the first division is performed by the supervisor,	711 18
Joseph Crook, . . . . .	do	.	278 78
Fred. Weisenfels, . . . . .	do	.	146 96
Aquila Giles, . . . . .	do	.	53 65
Isaac Smith, . . . . .	do	.	69 62
Henry P. Dering, . . . . .	do	He is also an officer of the revenues of impost and tonnage,	51 25
Terence Reilly, . . . . .	do	.	46 96
Samuel Finley, . . . . .	do	.	59 02
Asa Steward, . . . . .	do	.	98 34
Robert Williams, . . . . .	do	.	77 25
Abraham A. Low, . . . . .	do	.	42 33
J. C. Ten Broeck, . . . . .	do	} These are also officers of the revenues of impost and tonnage, {	75 63
Henry J. Bogert, . . . . .	do		128 80
Alex. J. Turner, . . . . .	do	.	40 00
Nathan Chrystie, . . . . .	do	.	47 38
David Henry, . . . . .	do	.	57 77
John Bleecker, . . . . .	do	.	44 78
John Post, . . . . .	do	.	48 75
Joshua Dewey, . . . . .	do	.	46 34
Melancthon Woolsey, . . . . .	do	He is also an officer of the revenues of impost and tonnage,	40 85
John L. Mercereau, . . . . .	do	.	59 95
Thadeus Chapen, . . . . .	do	.	28 60
Peter R. Porter, . . . . .	do	.	28 61
Abiather Hull, . . . . .	do	.	20 00
Bezaleel Seely, . . . . .	do	.	20 00
John Phillips, . . . . .	New Jersey, . . . . .	.	112 26
Peter Smith, . . . . .	do	.	83 23
John Burr, . . . . .	do	.	63 22
James Hedden, . . . . .	do	.	90 83½
James R. English, . . . . .	do	.	100 36
Moses Esty, . . . . .	do	.	144 20
Thomas Olden, Jr. . . . .	do	.	73 69
Elisha Clark, . . . . .	do	.	63 09
Robert Campbell, . . . . .	do	.	52 59
Samuel Annin, . . . . .	do	.	90 52½
William Wilson, . . . . .	do	.	51 81
Ebenezer Seely, . . . . .	do	.	51 80
Ebenezer Newton, . . . . .	do	.	32 05
John Bray, . . . . .	do	.	29 63.
	Pennsylvania, . . . . .	The duty of collector of a division is performed by the inspector of the first survey.	
Abraham Dubois, . . . . .	do	} No-return of compensations. {	
Daniel St. Clair, . . . . .	do		
John Witman, . . . . .	do		
Jacob Eyerly, . . . . .	do		
Thomas Hamilton, . . . . .	do		
Peter Grubb, . . . . .	do		
Jacob Humphreys, . . . . .	do		
John Ewing, . . . . .	do		
Frederick Hubley, . . . . .	do		
Conrad Laub, . . . . .	do		
John Hughes, . . . . .	do		
Robert Johnston, . . . . .	do		
William Meetekerke, . . . . .	do		
Benjamin Wells, . . . . .	do		
John Wells, . . . . .	do		
John Webster, . . . . .	do		
James Miles, . . . . .	Delaware, . . . . .		.
William Guy, . . . . .	do	.	184 67
Kendle Batson, . . . . .	do	.	203 60½
Thomas Jeffrey, . . . . .	Maryland, . . . . .	.	163 59
Neh. Donnelan, . . . . .	do	.	1,327 52
Isaac Dickson, . . . . .	do	.	218 21
Richard Marshall, . . . . .	do	.	185 14
John Hanson, . . . . .	do	.	104 24
Joseph Ford, . . . . .	do	.	162 89
George Magruder, . . . . .	do	D. Reintzell resigned on the 1st November, 1795, and was succeeded by G. Magruder. The emoluments of the collectorship for the year, amount to	125 61
John Ritchie, . . . . .	do	.	358 29
George Price, . . . . .	do	.	524 83
Samuel Selly, . . . . .	do	.	153 05
Thos. D. Woolford, . . . . .	do	.	132 26
Francis Rose, . . . . .	do	.	137 85
Thomas Corse, . . . . .	do	.	130 99
John Dickinson, . . . . .	do	.	105 79
James Bowdle, . . . . .	do	.	210 96
Jeremiah Nicols, . . . . .	do	He is also an officer of the revenues of impost and tonnage,	111 05
James Rowland, . . . . .	do	.	109 97
Humphrey Hill, . . . . .	Virginia, . . . . .	.	104 74
John Priddy, . . . . .	do	.	168 09
William Parish, . . . . .	do	.	109 12

*A list of the Collectors of the Revenue—Continued.*

Names.	District.		Compensations.
John Peirce, . . . . .	Virginia,	. . . . .	\$119 69
Meaux Thornton, . . . . .	do	. . . . .	91 98
Thomas Bagby, . . . . .	do	. . . . .	91 68
William Smith, . . . . .	do	. . . . .	75 89
John Tribble, . . . . .	do	. . . . .	143 23
Clem. Shackelford, . . . . .	do	. . . . .	87 13
Joseph Locke, . . . . .	do	. . . . .	82 75
John Lovell, . . . . .	do	. . . . .	48 72
Thomas L. Allison, . . . . .	do	. . . . .	364 83
Francis Adams, . . . . .	do	. . . . .	305 15
Vincent Gray, . . . . .	do	He is also an officer of the revenues of impost and tonnage,	48 06
Mathew Rodes, . . . . .	do	. . . . .	117 82
Samuel Overton, . . . . .	do	. . . . .	147 53
Wm. C. Brown, . . . . .	do	. . . . .	391 35
Robert H. Saunders, . . . . .	do	. . . . .	110 11
Reuben Austin, . . . . .	do	. . . . .	99 07
John Higginbotham, . . . . .	do	. . . . .	174 25
Robert Snoddy, . . . . .	do	. . . . .	116 14
William Armstrong, . . . . .	do	. . . . .	66 89
Reuben Payne, . . . . .	do	. . . . .	120 94
William M <sup>c</sup> Craw, . . . . .	do	. . . . .	149 18
Thomas Clarke, . . . . .	do	. . . . .	235 74
Peter Stokes, . . . . .	do	. . . . .	112 86
Robert Twiford, . . . . .	do	. . . . .	152 11
Samuel Coleman, . . . . .	do	. . . . .	164 92
Thomas Swepson, . . . . .	do	. . . . .	98 41
Joshua Foile, . . . . .	do	. . . . .	245 60
Joseph Saunders, . . . . .	do	. . . . .	157 00
David Mason, . . . . .	do	. . . . .	188 96
Edward Friend, . . . . .	do	. . . . .	123 72
George F. Norton, . . . . .	do	. . . . .	407 59
George Lind, . . . . .	do	. . . . .	391 46
Asher Waterman, . . . . .	do	. . . . .	236 47
James Cockran, . . . . .	do	. . . . .	220 09
Abraham Smith, . . . . .	do	. . . . .	78 24
Samuel Ball, . . . . .	do	. . . . .	47 04
Elias Stillwell, . . . . .	do	. . . . .	53 72
John Snyder, . . . . .	do	. . . . .	110 49
John Hay, . . . . .	do	. . . . .	107 64
Nicholas Orrick, . . . . .	do	. . . . .	507 67
George Stricker, . . . . .	do	. . . . .	325 24
B. Weaver, . . . . .	do	. . . . .	69 00
John M <sup>c</sup> Kee, . . . . .	do	. . . . .	175 22
N. Wilson, . . . . .	do	. . . . .	183 47
Willam Ward, . . . . .	do	. . . . .	151 52
William Davidson, . . . . .	do	. . . . .	115 60
William Drope, . . . . .	do	. . . . .	132 87
John Fulkerson, . . . . .	do	. . . . .	118 06
N. Ellington, . . . . .	do	. . . . .	99 60
Jesse Davis, . . . . .	Ohio,	} No returns.	
John Finnie, . . . . .	do		
Stith Daniel, . . . . .	do		
William Streshly, . . . . .	do		
Robert Irvin, . . . . .	do		
William Hubble, . . . . .	do		
Thomas Carneal, . . . . .	do		
B. I. Gilman, . . . . .	do		
George Gordon, . . . . .	do		
Baldwin Harle, . . . . .	do		
N. T. Perkins, . . . . .	Tennessee,	R. Houston resigned, and was succeeded by N. T. Perkins. The emoluments of both, are	289 65
Henry Bradford, . . . . .	do		160 16 $\frac{1}{2}$
	North Carolina,		141 83 $\frac{1}{2}$
	do	The duty of collector of a division, is performed by the inspector of the second survey,	127 43
	do	Do. do. by the inspector of the fifth survey,	171 82
Stephen Cambreleng, . . . . .	do		55 35
Benajah White, . . . . .	do		166 84
Samuel Halliday, . . . . .	do		69 98
T. M <sup>c</sup> Reynolds, . . . . .	do		136 14
Andrew M <sup>c</sup> Intire, . . . . .	do	There is no return for 1795—6; this is for 1796—7.	108 40
Robert Muter, . . . . .	do		63 28
John Storm, . . . . .	do		179 71
Duncan M. Rae, . . . . .	do		88 14
John Gilchrist, . . . . .	do		172 39
Thomas P. Williams, . . . . .	do	He is also an officer of the revenues of imposts and tonnage,	69 93
Enoch Dailey,* . . . . .	do		57 66
William Bruer,* . . . . .	do	He is also a deputy inspector at the port of Nixinton,	55 01
Stephen Skinner,* . . . . .	do	He is also an officer of the revenues of imposts and tonnage,	65 88
Levi Blount,* . . . . .	do	Do do do	81 73
John Norcum,* . . . . .	do		62 57
Thomas Marshal,* . . . . .	do		109 93
William Benson,* . . . . .	do	Do do do	110 84

\*There is no return for 1795—6; these are for 1796—7.

*A list of the Collectors of the Revenue—Continued.*

Names.	District.		Compensations.
Seth Hovey, . . .	North Carolina,	. . . . .	\$45 96
Josiah Lawrence, . . .	do	. . . . .	79 67
Benjamin Blount, . . .	do	. . . . .	50 78
George Alexander, . . .	do	. . . . .	280 93
Richard King, . . .	do	. . . . .	550 33
James Hunter, . . .	do	. . . . .	178 28
Eli B. Whitaker, . . .	do	. . . . .	115 49
John H. Hall, . . .	do	. . . . .	102 37
Benjamin Dancy, . . .	do	. . . . .	86 04
Allen Mann, . . .	do	. . . . .	81 05
Henry Hunter, . . .	do	} There is no return for 1795—6; this is for 1796—7.	61 05
Patrick Walker, . . .	do		77 60
William Ransom, . . .	do	. . . . .	67 19
Edward Howard, . . .	do	. . . . .	83 46
William Owen, . . .	do	. . . . .	92 73
John Scott, . . .	do	. . . . .	163 81
Barnaby Burrow, . . .	do	. . . . .	84 16
John Medearis, . . .	do	. . . . .	80 27
George Sims, . . .	do	. . . . .	117 75
John Clixby, . . .	do	. . . . .	85 15
Samuel Moore, . . .	do	. . . . .	156 85
William Reynolds, . . .	do	. . . . .	155 10
Jabez Porter, . . .	South Carolina,	. . . . .	20 83
Joseph Davie, . . .	do	. . . . .	90 06
William Barnet, . . .	do	. . . . .	31 51
Francis Mulligan, . . .	do	. . . . .	464 13
Henry Gray, . . .	do	. . . . .	88 33
Robert Henderson, . . .	do	. . . . .	55 96
John Adcock, . . .	do	. . . . .	140 01
Thomas G. Scott, . . .	do	. . . . .	135 37
Jasper Trotti, . . .	do	. . . . .	128 45
David Evans, . . .	do	. . . . .	149 84
John Fisher, . . .	do	. . . . .	53 59
Thomas Godfrey, . . .	do	. . . . .	70 89
David Prior, . . .	do	. . . . .	80 01
John Wright, . . .	do	. . . . .	328 91
Sil. Walker, jun. . . .	do	. . . . .	154 85
Joshua Benson, . . .	do	. . . . .	77 67
Joshua Houghton, . . .	Georgia,	. . . . .	82 76
Dudley Jones, . . .	do	. . . . .	46 36
Reuben Lindsey, . . .	do	. . . . .	42 92
John Graves, . . .	do	. . . . .	89 32
Yancie Sanders, . . .	do	. . . . .	62 45
Hamilton Wynn, . . .	do	. . . . .	43 66
W. H. Lange, . . .	do	} These are also officers of the revenues of impost and tonnage, . . . . . }	75 19
Simeon Maxwell, . . .	do		40 97
			\$36,936 03 $\frac{3}{4}$

*Auxiliary Officers.*

Names.	District.		Compensations.
Samuel Crosby, . . .	N. Hampshire,	. . . . .	\$60
Daniel Warner, . . .	do	. . . . .	60
Nathaniel Cushing . . .	Rhode Island,	. . . . .	98 26
Daniel E. Updike, . . .	do	} These are also officers of the revenues of impost and tonnage, }	19 38
Thomas Arnold, . . .	do		19 77
Edmund Badger, . . .	Connecticut,	. . . . .	40
Jared Cone, jun. . . .	do	. . . . .	30
Samuel Rowland, . . .	do	. . . . .	50
Perez Jones, . . . . .	Vermont,	} There is no return for 1795—6; this is for 1796—7.	36
Samuel Prentiss, . . .	do		36
Elnathan Keys, . . . .	do		36
Isaac Bailey, . . . . .	do		36
Asa Strong, . . . . .	do	. . . . .	36
B. B. Blybenburgh, . . .	New York,	. . . . .	41 45
Robert Priddy, . . . .	Virginia,	. . . . .	20
William Graves, . . . .	do	. . . . .	20
George Jackson, . . . .	do	. . . . .	20
John Bright, . . . . .	do	. . . . .	20
William Laughorne, . . .	do	. . . . .	20
Thomas Breckner, . . . .	do	. . . . .	20
Leonard George, . . . .	do	. . . . .	20
Benjamin Hackney, . . .	do	. . . . .	20
Thomas Carter, . . . . .	do	. . . . .	20
Timothy Bunbridge, . . .	do	. . . . .	20
William Horner, . . . . .	do	. . . . .	20
Henry Peck, . . . . .	do	. . . . .	20
John Bogan, . . . . .	do	. . . . .	20
Andrew Sheppard, . . . .	do	. . . . .	20
Richard Tull, . . . . .	do	. . . . .	20
Jedediah Johnson, . . . .	do	. . . . .	20
Josiah Smith, . . . . .	do	. . . . .	20
D. Higginbotham, . . . .	do	. . . . .	20
Isaac Oley, . . . . .	do	. . . . .	20
Eliphaz Shelton, . . . . .	do	. . . . .	20
Thomas H. Wooding, . . . .	do	. . . . .	20
Edward Dennis, . . . . .	do	. . . . .	20
Asa Vaughan, . . . . .	do	. . . . .	20
Walter Ford, . . . . .	do	. . . . .	20
John Lewis, . . . . .	do	. . . . .	20
John M. Lean, . . . . .	do	. . . . .	20
Francis Lewis, . . . . .	do	. . . . .	20
D. Puttney, . . . . .	do	. . . . .	20
D. Peagram, . . . . .	do	. . . . .	20
Joseph Mason, . . . . .	do	. . . . .	20
Lewis Lanier, . . . . .	do	. . . . .	20
George Alderson, . . . . .	do	. . . . .	20
William Dean, . . . . .	do	. . . . .	20
Frederick Idle, . . . . .	do	. . . . .	20
The supervisor of Virginia makes provision in his return for two more auxiliary officers, whose names are not mentioned, at \$20 each per annum,			40
John Williams, . . . . .	Tennessee,	. . . . .	10
James Stinson, . . . . .	do	. . . . .	10
John Mitchell, . . . . .	do	. . . . .	10
Alexander Neely, . . . . .	do	. . . . .	10
Samuel Newell, . . . . .	do	. . . . .	10
William Black, . . . . .	do	. . . . .	10
Joshua Fort, . . . . .	do	. . . . .	10
Andrew Smith, . . . . .	South Carolina,	. . . . .	30
Abraham Alexander, . . . .	do	. . . . .	3 04
I. P. Rushing, . . . . .	do	. . . . .	30
David M. Calebb, . . . . .	do	. . . . .	30
David Goodlet, . . . . .	do	. . . . .	30
John Lancaster, . . . . .	do	. . . . .	30
James Tosh, . . . . .	do	. . . . .	30
John Hobson, . . . . .	Georgia,	. . . . .	18
Richard Worsham, . . . . .	do	. . . . .	41 50
John Collier, . . . . .	do	. . . . .	43 50
Joshua Meals, . . . . .	do	. . . . .	36
The supervisor makes provision in his return for another auxiliary officer, at			24
			\$1,734 90

## A RECAPITULATION OF THE FOREGOING LISTS.

Districts.	Persons filling the office of Supervisor, including, in some instances, the office of inspector.	Inspectors of surveys, not being also supervisors.	Collectors of the revenue.	Auxiliary officers.	Total amount of compensations subject to the expenses of office rent, fuel, candles, clerkship, horse-hire, office furniture, and menial services in the care of the apartments, fires, &c. all which are paid thereout by the several officers.
New Hampshire, . . . . .	1	1	3	2	\$945 09½
Massachusetts . . . . .	1	3	34	—	* 14,884 98
Rhode Island, . . . . .	1	1	4	3	3,142 12¾
Connecticut, . . . . .	1	1	6	3	2,852 56
Vermont, . . . . .	1	1	2	5	† 1,003 92
New York, . . . . .	1	—	24	1	4,367 83
New Jersey, . . . . .	1	—	14	—	1,732 60
Pennsylvania, . . . . .	1	4	16	—	‡ 12,500 00
Delaware, . . . . .	1	—	3	—	1,185 04½
Maryland, . . . . .	1	2	18	—	7,342 21
Virginia, . . . . .	1	6	52	36	15,661 76
Ohio, . . . . .	1	1	9	—	‡ 3,840 00
Tennessee, . . . . .	1	—	3	7	1,242 32
North Carolina, . . . . .	1	4	39	—	\$ 8,616 22
South Carolina, . . . . .	1	2	16	7	4,522 25
Georgia, . . . . .	1	—	8	5	1,194 46
	16	22	251	69	\$85,033 37½

NOTE.—Of the revenue officers enumerated above, twenty-four are also officers of the revenues of impost and tonnage.

\* One-fourth of this is on estimate made in this office; the supervisor having received and sent information for three quarters only.

† On estimate for the supervisor, as to commissions and certificates, and from a return for 1796—7, as to the other officers.

‡ These sums are on estimates made in this office.

§ This is the amount of compensations for 1796—7, that year's return having been sent by the supervisor as the most recent.

TREASURY DEPARTMENT, *Revenue Office, November 29th, 1797.*

TENCH COXE, *Commissioner of the Revenue.*

IX.

A summary re-statement of the gross Revenues for the years 1794 and 1795.\*

DISTRICTS.	Spirits and Stills for the year ending with June, 1795.	Sales at Auction, for the year ending with September, 1795.	Snuff for the same year.	Snuff Mills for the same year.	Refined Sugar for the same year.	Carriages for the same year.	Retailers' Licences for the same year.	Total amount per actual returns of Supervisors and Inspectors.	Amount returned as per printed statement K, dated 4th March, 1796, including estimated sums.	Difference between the amount in the printed report and statement, and actual returns.	
										Increase.	Decrease.
New Hampshire, - -	\$157 91	\$71 11 <sup>3</sup> / <sub>4</sub>	-	-	-	\$908 67	\$2,836 20 <sup>1</sup> / <sub>2</sub>	\$3,973 90 <sup>1</sup> / <sub>4</sub>	\$3,944 90 <sup>1</sup> / <sub>4</sub>	\$29 00	-
Massachusetts, - -	92,351 29	4,555 76	\$2,115 22 <sup>1</sup> / <sub>2</sub>	\$4,480 00	\$4,950 99	6,492 00	12,091 25	126,676 51 <sup>1</sup> / <sub>2</sub>	107,688 03 <sup>1</sup> / <sub>2</sub>	18,988 47 <sup>3</sup> / <sub>4</sub>	-
Rhode Island, - -	32,449 75 <sup>1</sup> / <sub>2</sub>	60 26	-	280 00	1,329 69	876 00	1,422 93	36,418 63 <sup>1</sup> / <sub>2</sub>	36,464 80 <sup>1</sup> / <sub>2</sub>	-	\$46 17
Connecticut, - -	5,586 64 <sup>1</sup> / <sub>4</sub>	42 30 <sup>3</sup> / <sub>4</sub>	-	-	-	1,977 50	6,201 42 <sup>1</sup> / <sub>4</sub>	13,807 87	13,069 77 <sup>1</sup> / <sub>4</sub>	738 09 <sup>3</sup> / <sub>4</sub>	-
Vermont, - -	415 96	63 <sup>1</sup> / <sub>2</sub>	-	-	-	67 00	1,180 00	1,663 59 <sup>1</sup> / <sub>2</sub>	1,663 59 <sup>1</sup> / <sub>2</sub>	-	-
New York, - -	8,241 06	8,904 49	756 08	1,400 00	11,821 58	4,470 50	10,170 83	45,764 54	45,662 53	102 01	-
New Jersey, - -	9,284 65	17 49	-	280 00	-	4,368 50	2,755 31	16,705 95	17,335 11	-	629 16
Pennsylvania, - -	66,401 47	7,120 77 <sup>1</sup> / <sub>2</sub>	1,003 60	4,270 00	18,848 12	4,370 00	6,012 34	†108,026 30 <sup>1</sup> / <sub>2</sub>	†112,218 38 <sup>1</sup> / <sub>2</sub>	-	†4,192 08
Delaware, - -	1,215 29	-	-	840 00	-	2,067 50	1,206 86	5,329 65	5,302 99	26 66	-
Maryland, - -	23,841 60 <sup>3</sup> / <sub>4</sub>	7,033 32 <sup>1</sup> / <sub>2</sub>	7 02	112 00	6,791 72	6,024 00	4,589 48	48,399 14 <sup>3</sup> / <sub>4</sub>	43,452 36 <sup>1</sup> / <sub>2</sub>	4,947 78 <sup>1</sup> / <sub>2</sub>	-
Virginia, - -	66,528 47	2,397 97	-	-	-	6,956 00	6,315 00	82,197 44	79,799 61	2,397 83	-
Ohio, - -	3,779 84 <sup>1</sup> / <sub>4</sub>	-	-	-	-	16 00	90 00	3,885 84 <sup>1</sup> / <sub>4</sub>	20,000 00	-	16,114 15 <sup>3</sup> / <sub>4</sub>
Tennessee, - -	-	-	-	-	-	-	14 08	14 08	-	14 08	-
North Carolina, - -	16,086 14	477 57	-	-	-	1,679 00	1,368 12 <sup>1</sup> / <sub>4</sub>	19,610 83 <sup>1</sup> / <sub>4</sub>	18,102 69 <sup>1</sup> / <sub>4</sub>	1,508 14	-
South Carolina, - -	9,977 34	5,322 90 <sup>1</sup> / <sub>2</sub>	5 92	-	-	3,145 00	1,760 00	20,211 46 <sup>1</sup> / <sub>2</sub>	20,580 92	-	369 76 <sup>1</sup> / <sub>2</sub>
Georgia, - -	2,728 46	280 40	-	-	-	441 00	670 00	1,119 86	3,195 60	924 26	-
Amounts now actually returned by all descriptions of officers, - -	339,045 88 <sup>1</sup> / <sub>4</sub>	36,285 00 <sup>1</sup> / <sub>4</sub>	3,887 84 <sup>1</sup> / <sub>2</sub>	11,662 00	43,742 10	43,858 67	58,683 83	536,805 33	528,481 31 <sup>1</sup> / <sub>2</sub>	29,676 33 <sup>3</sup> / <sub>4</sub>	21,351 33 <sup>3</sup> / <sub>4</sub>
Amounts in the printed statement, and estimate K, of 1796, - -	357,539 31	31,289 91 <sup>3</sup> / <sub>4</sub>	2,399 08 <sup>1</sup> / <sub>2</sub>	7,112 00	33,988 28 <sup>1</sup> / <sub>4</sub>	41,421 17	54,731 54 <sup>1</sup> / <sub>2</sub>	528,481 31 <sup>1</sup> / <sub>2</sub>	-	-	†8,325 00

\* See report of February 29th, 1796, and statement and estimate K, therein.  
 † It is certain, that the deficient divisions of Pennsylvania have produced much more spirit and still tax, than \$4,192 08 (the difference between these two sums) in each of the two former years.  
 ‡ Excess of this statement from actual returns over estimate and statement rendered in 1796.

TREASURY DEPARTMENT, Revenue Office, November 29th, 1797.

TENCH COXE, Commissioner of the Revenue.

5th CONGRESS.]

No. 130.

[2d SESSION.]

## DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1798.

MR. LIVINGSTON, from the Committee on Commerce and Manufactures, to whom was referred the petition of Gazzam, Taylor, and Jones, made the following report:

That the petitioners shipped, in the year 1796, in the schooner Eagle, from the port of Philadelphia, a quantity of goods for St. Thomas's, in the West Indies; that the said goods had been imported into the United States, had paid duties, and were entitled to a debenture for the same, the said goods having been duly entered for re-exportation according to law; but that the said schooner having met with so much injury from the ice in the river Delaware, as to render her incapable of proceeding on her voyage, the said goods were re-shipped (by the advice of a number of captains of vessels then there) at Ready Island, in the brig Fame, for St. Croix. And that the merchandises so shipped as aforesaid, were duly landed in the island of St. Croix, and the certificates thereof, as required by law, produced to the collector of the port of Philadelphia; but, by reason of the re-shipment aforesaid, the collector does not conceive himself authorized to deliver the debenture, to which the petitioners would be, otherwise, entitled.

Your committee, conceiving that this is a case of accident, which the United States ought not to avail itself of to the injury of the petitioners, recommend the following resolution:

*Resolved*, That Gazzam, Taylor, and Jones, of the city of Philadelphia, merchants, ought to be relieved, according to the prayer of their petition, and that the Committee on Commerce and Manufactures be instructed to prepare and bring in a bill accordingly.

All which is respectfully submitted, by order of the committee.

5th CONGRESS.]

No. 131.

[2d SESSION.]

## ADDITIONAL DUTIES ON IMPORTED SPIRITS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 19TH OF MARCH, 1798.

Mr. HARPER made the following report:

The Committee of Ways and Means, to whom was referred a petition of sundry distillers of spirits, in the town of Providence, and its vicinity, in the State of Rhode Island, have taken the matter of the said petition into consideration, and agreed to the following report thereon:

The petitioners state that they have expended considerable sums in the erection of distilleries, for the distillation of spirits from rye and molasses, and that, the rye being much cheaper in Holland than here, their manufacture from that grain cannot sustain a competition with the Holland geneva, unless heavier duties should be laid on the latter when imported in this country. As to molasses, they state that the difficulty and hazard which, from present circumstances, attend the obtaining a supply of it, have reduced so much the profit of their manufacture, that they must probably be forced to abandon it, unless Congress should interpose in its favor, by additional duties on imported rum.

The committee do not think it necessary, at present, to give any opinion on the expediency of additional duties on foreign and domestic spirits, which they understand to have been adjusted with a view to avoid, as much as possible, any preference to either. They do not conceive that sufficient information has yet been furnished by experience for judging whether this object has been completely attained, nor is that the question at present: for the petition seeks to alter the proposition, so as to secure a preference to the domestic manufacture, which would have the effect of taxing the consumers of imported spirits, for the benefit of home distillers.

From this view of the subject, the committee are of opinion that the prayer of the petition ought not to be granted.

5th CONGRESS.]

No. 132.

[2d SESSION.]

## COMPENSATION OF OFFICERS OF THE REVENUE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 18, 1798.

The Secretary of the Treasury, in obedience to two resolutions of the House of Representatives, passed on the 28th of November and 11th of December, 1797, referring to his consideration the memorials of Jonathan Jackson, supervisor of the revenue for the district of Massachusetts, and Abel Whitney, collector of the revenue in the 14th division of the second survey, in the same district, respectfully submits the following report:

The memorialists represent that the compensations now allowed to them, under the acts of the President of the United States, are incompetent; and they severally pray that provision for a suitable augmentation may be made by Congress.

The Secretary has investigated the pretensions of the memorialists, and finds them to be highly meritorious; but he is unable to discover any principle by which they can, consistently with public policy, be discriminated from the claims of other officers of the revenue. Believing, however, that a revision of the compensations generally is expedient, he respectfully submits a succinct view of existing arrangements, respecting the internal revenue, the funds allowed by law for defraying the expenses of collection, and the principles by which compensations have been regulated in the acts of the President.

The several classes of officers for collecting the internal revenues of the United States have been denominated supervisors of the revenue, inspectors of surveys, collectors of divisions, and auxiliary officers.

The districts of the supervisors are co-extensive with the several States, except that the Northwestern territory and the State of Kentucky constitute one revenue district, by the name of Ohio district. The districts of New Hampshire, Rhode Island, Connecticut, Vermont, New York, New Jersey, Delaware, Tennessee, and Georgia, have not been divided into surveys of inspection. In all these districts, the duties of inspectors of surveys are performed by the supervisors.

In the district of Massachusetts, three surveys of inspection have been established; in Pennsylvania, four; in Maryland, three; in Virginia, six; in Ohio, two; in North Carolina, five; and in South Carolina, three. The duties of an inspector for one survey in each of the districts of Maryland, North Carolina, South Carolina, and Ohio, are, however, performed by the respective supervisors.

The supervisors of districts and inspectors of surveys are appointed by the President of the United States, with the advice and consent of the Senate.

The power of appointing collectors of the revenue and auxiliary officers, and of defining the extent of their divisions, has been committed to the supervisors. In the estimate for the distribution of compensations, the following number was contemplated for each district. The number actually employed, at present, is not accurately known; but, it is understood to be, in most of the districts, less considerable than was contemplated by the said arrangement, viz:

In New Hampshire, three collectors, and six auxiliary officers.  
 In Massachusetts, thirteen collectors, and fourteen auxiliary officers.  
 In Rhode Island, two collectors and three auxiliary officers.  
 In Connecticut, six collectors, and four auxiliary officers.  
 In Vermont, three collectors, and six auxiliary officers.  
 In New York, eight collectors, and fifteen auxiliary officers.  
 In New Jersey, eight collectors, and six auxiliary officers.  
 In Pennsylvania, sixteen collectors, and eleven auxiliary officers.  
 In Delaware, three collectors, and three auxiliary officers.  
 In Maryland, fifteen collectors, and ten auxiliary officers.  
 In Virginia, forty-two collectors, and forty-three auxiliary officers.  
 In Ohio, eight collectors, and five auxiliary officers.  
 In Tennessee, three collectors, and three auxiliary officers.  
 In North Carolina, twenty-five collectors, and twenty-six auxiliary officers.  
 In South Carolina, eighteen collectors, and thirty auxiliary officers.  
 In Georgia, six collectors, and six auxiliary officers.

Making, in the whole, the proposed number of one hundred and seventy-nine collectors, and one hundred and ninety-one auxiliary officers for the United States. By a return presented to the House of Representatives, on the 21st of February last, it appears that, on the 1st of July, 1796, there were employed in all the districts, two hundred and fifty-one collectors, and sixty-nine auxiliary officers. No general return, to a later period, can be now prepared.

The officers before mentioned are compensated in the following manner:

1st. The supervisors are allowed the following annual salaries:

The supervisor of Virginia,	- - - - -	\$1,350
The supervisor of Pennsylvania,	- - - - -	1,200
The supervisors of Massachusetts, New York, Maryland, North Carolina, and South Carolina,	- - - - -	1,000
The supervisors of Connecticut and Ohio,	- - - - -	700
The supervisors of Rhode Island and New Jersey,	- - - - -	600
The supervisors of New Hampshire, Vermont, Delaware, Tennessee, and Georgia,	- - - - -	500

In addition to which salaries, the supervisors receive the following emoluments:

In New Hampshire, Massachusetts, Rhode Island, New York, New Jersey, Pennsylvania, Maryland, Virginia, and South Carolina, a commission of *one per centum* on the gross amount of the revenue collected in their several districts from spirits distilled therein from *foreign materials*. In Connecticut and North Carolina, *one and a half per centum*, and in the other districts *two per centum*, on the like revenue.

In the districts of Vermont, Delaware, Georgia, and Tennessee, a commission of *two per centum* upon the gross revenue from spirits distilled in the United States from *domestic materials* and from *stills*, and in the other districts a commission of *one and a half per centum* on the like revenue.

The supervisors of all the districts are allowed for preparing, stamping, and distributing, among the inspectors, *one cent* for every certificate to accompany foreign or domestic spirits, wines, or teas, actually issued in the surveys and ports of their respective districts, and a commission of *one half of one per centum* on the duties arising from retailers' licences, sales at auction, refined sugar, and carriages.

2d. The inspectors of surveys receive the following annual salaries:

In the districts of Massachusetts, Pennsylvania, Maryland, Virginia, North Carolina, and South Carolina, five hundred dollars each.

In the district of Ohio, four hundred and fifty dollars.

The said inspectors also receive a commission of *one per centum* on the gross revenue arising from spirits distilled in their surveys from *foreign materials*, except the inspectors of the first and second surveys of North Carolina, who receive a commission of *two per centum* on the like revenue. A commission of *one and a half per centum* on the gross revenue arising from spirits distilled from *domestic materials* and from *stills*, except the inspectors of the first and second surveys of North Carolina, who receive *two per centum* on the said revenue. All the inspectors receive a commission of *one quarter of one per centum* on the gross revenue arising in their surveys from retailers' licences, sales at auction, refined sugar, and carriages.

The inspectors of surveys, and such of the supervisors as perform the same duties, receive *two cents and a half* for each certificate signed by them, to accompany *domestic* distilled spirits, and *one cent* for each certificate to accompany *foreign* distilled spirits.

3d. The collectors of the revenue receive, on the gross revenue arising in their divisions, from spirits distilled from *foreign materials*, *three per centum*. On the gross revenue arising from spirits distilled from *domestic materials*, and from *stills*, *six per centum*, and on the revenue from retailers' licences and from sales at auction, *one and three quarters per centum*, and on the revenue from carriages and refined sugar *four per centum*. They are likewise allowed, for measuring and marking each still under the capacity of one hundred gallons, *sixty cents*, and for each still above one hundred gallons, *seventy-five cents*; for marking each cask of domestic distilled spirits, and for issuing and countersigning a certificate to accompany the same, *two and one half cents*, and for every cask which they respectively gauge, *six cents*.

The supervisors are authorized to distribute to a number of collectors, in their respective districts, not exceeding the number hereinbefore mentioned, a medium allowance of eighty dollars, yearly, in addition to their other emoluments.

4th. To the auxiliary officers, not exceeding in each district the number hereinbefore mentioned, the supervisors may allow, yearly, a medium sum of thirty dollars each. The allowances, under the head of *contingent expenses*, comprise printing, stationery, postage, and marking instruments. Nothing is allowed for clerk hire, office rent, fuel, or travelling expenses, except for journeys on special occasions, by the direction of the Treasury.

If the owners of carriages do not make entry and pay the duties thereon, the collectors may demand, for their own use, *twenty-five per centum*, in addition to the said duties, for the extra trouble of collection. No other fees or compensations are demandable of individuals by the officers of the revenue.

The acts of Congress provide the following funds, out of which the before mentioned compensations are made:	
By the act, entitled "An act concerning the duties on spirits distilled within the United States," passed on the 8th day of May, 1792, a sum not exceeding	\$70,000 00
By the act, entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas," passed on the 5th of June, 1794, which act has been continued, and will remain in force until the end of the present session of Congress,	23,333 33
In addition to the general funds before named, the President is authorized to allow, for the expenses of collecting the duties on carriages, and on refined sugar, <i>five per centum</i> on the product of the said duties, which, being estimated on one hundred and four thousand five hundred and forty-two dollars and thirty cents, is	5,227 11
And of the duties on licences to retailers and sales at auction, <i>two and one-half per centum</i> , which, computed on one hundred and six thousand nine hundred and thirty-three dollars and seventeen cents, being the last estimated product of the said duties, is	2,673 32
Making, in the whole, the sum of	<u>\$101,233 76</u>
By the documents which were presented to the House on the 21st of February last, it appears that the compensations of the officers of the internal revenue, for one year, may be estimated at	\$85,033 37
And that the contingent expenses amounted to	7,051 57
Making, in the whole,	<u>\$92,084 94</u>

But, though it appears from this statement that the whole of the appropriated fund has not been expended, yet, as several of the items upon which the fund has been calculated, are uncertain, while a considerable proportion of the expense is permanent, it has been deemed unsafe to increase the scale of compensation, from an apprehension that the limitations prescribed by law might be exceeded.

The following is a view of the duties which are performed by the several classes of officers:

The *auxiliary officers* are generally appointed to aid such of the collectors whose *divisions* consist of more than one county. Their duties are principally to receive entries of stills and carriages, and to issue retailers' licences. Small sums, for duties on carriages and licences, pass through their hands to the collectors. In some of the districts, the supervisors have allowed the collectors to appoint the auxiliary officers, and to reward them out of their own compensations.

The collectors are, however, the principal receivers of the revenue from the people, which they pay over to the inspectors of surveys, or to the supervisors, in those districts which have not been subdivided into surveys of inspection. The accounts of the collectors follow the course of their remittances; their accounts are directed to be rendered in detail, exhibiting the names of the persons from whom, the objects upon which, and the sums collected.

The inspectors of surveys receive, examine, and state the accounts of the collectors, which they digest into general returns, and which are transmitted, with the moneys received from collectors, to the supervisors of the respective districts.

The supervisors correspond with the treasury, and with the inspectors and collectors of the districts; they alone account with the treasury, and their returns exhibit, in detail, all the particulars which are contained in the accounts of the collectors.

It is found requisite that the accounts should exhibit the course of business, even in minute particulars, as the subjects of revenue are continually varying in every district, survey, and division, and because the nature of the system admits of no other check than that arising from a connected series of accounts.

A general idea of the detail contained in the accounts of the internal revenue appears necessary to enable the House to decide on the subject of compensations.

1st. The duties on spirits distilled from *foreign* materials, and generally the duties on all spirits distilled in large stills, in cities, towns, and villages, are ascertained on the *quantities of spirits removed*, for which duties credits are allowed. The accounts, therefore, exhibit the names of the contributors, the quantities of spirits distilled and removed, the quantities remaining on hand, the amount of the duties which accrue at each distillery, and an account of the bonds taken, and the times when discharged.

2d. The duties on refined sugar are collected in the same manner as those on spirits, and a like detail is observed.

3d. The quantum and rates of the duties on stills employed in the country, according to existing laws, depend on the term for which they are licensed, except that a small number of stills will continue to be subject to the annual duty. The annual duty, when collected, is, however, payable in half-yearly instalments; of course, the accounts for this duty provide for a general description of each still, and for eight distinct modes of calculation; besides, entries must be made whenever licences are issued, however frequently they are repeated. Moreover, as none of the duties are paid in advance, the accounts to any given period must exhibit outstanding debts, to be accounted for in subsequent returns.

4th. The accounts of the duties on carriages embrace the names of the owners, and columns for the descriptions of carriages, subject to different rates of duties. For every carriage a certificate is given on the payment of the duty.

5th. The duties on licences to retailers are ascertained by abstracts, which exhibit the names of the persons for whom the blank licences are filled up, and whether for retailing foreign spirits or wines.

6th. The duty on sales at auction is chiefly confined to the principal towns, and is received from but a few persons; the accounts are easily rendered, but, to ascertain the duties, an examination of the voluminous entries of the auctioneers is requisite.

Although there is nothing in the system prescribed for keeping the accounts which is attended with uncommon difficulty, yet it will be seen that more than ordinary skill in clerkship is an indispensable qualification for the office of collector; and that the volume of accounts to be rendered by the supervisors and inspectors is too great to be accomplished without expenses for clerkship, which must form great deductions from their apparent emoluments.

It is also evident, that, though the whole time of the subordinate officers is not employed in the revenue service, yet the nature of their duties requires them to maintain permanent offices, to which the people may resort, and to engage occasional substitutes, while they are absent on journeys through their divisions for the collection of moneys, marking stills, and enforcing the laws against delinquents. Much of the delay which has attended the settlement of the accounts in some districts, is to be attributed to the want of skill in clerkship, of officers whose qualifications were, in other respects, unexceptionable. The difficulty of engaging suitable characters has, moreover, been greatly increased by impolitic restrictions, which, in several States, forbid State officers from holding appointments under the General Government.

The Secretary presumes that a review of the facts which have been stated will evince, that no greater number of persons have been employed in the revenue service than was absolutely necessary, and that the compensations of the officers of every grade, and for every specific service, are moderate in the extreme.

It is true that a considerable proportion of the gross amount of the internal revenues hitherto ascertained, has been consumed in expenses of collection; and hence, it has been inferred, that the arrangements were either defective in economy, or that the objects of taxation have been injudiciously selected. The first objection has been shown to be unfounded, and, it is believed, that the last is susceptible of a refutation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

All which is most respectfully submitted, by

OLIVER WOLCOTE, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 17th, 1798.*

### ADDITIONAL REVENUES.

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

Mr. HARPER made the following report:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COMMITTEE ROOM, April 21, 1798.

SIR:

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

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

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

ROBERT G. HARPER.

Hon. Mr. WOLCOTT.

TREASURY DEPARTMENT, April 27, 1798.

SIR:

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

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

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

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

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

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

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

It is the duty of the commissioners of the sinking fund to apply to the reduction of the public debt all surplusses of the revenue of the United States, which remain at the end of any calendar year, beyond the amount of the appropriations charged upon the said revenues, and which, during the session of Congress next thereafter, are not otherwise appropriated, or reserved by law. In pursuance of this direction, upwards of one million and nine hundred thousand dollars were applied of the proceeds of revenue, to the reduction of the public debt, in the year 1797. The sums which remained in the treasury, were necessarily reserved for the current service; there cannot, therefore, be stated any surplus of revenue, for the last year, as a fund for new appropriations; the probable surplus of the present year above the sums which will be required for the foreign debt, the reimbursement of domestic six per cent. stock, and the support of existing establishments, is stated in the account numbered 1.

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

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

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

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

OLIVER WOLCOTT, *Secretary of the Treasury.*

The Hon. ROBERT GOODLOE HARPER, Esq.

*Chairman of the Committee of Ways and Means.*

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

*An estimate of the Revenue of the United States, for the year 1798.*

Dolls. Cents.

*From duties on Imports and Tonnage.*

The actual receipts during the three last years have been, viz:

	Actual receipts in 1795.	Actual receipts in 1796.	Actual receipts in 1797.
First quarter, from January 1, to March 31,	\$1,224,449 28	\$1,177,882 13	\$1,434,186 06
Second quarter, from April 1, to June 30,	1,623,930 84	1,680,128 25	2,337,935 80
Third quarter, from July 1, to September 30,	1,385,666 14	1,923,011 26	1,794,600 25
Fourth quarter, from October 1, to December 31,	1,354,915 00	1,786,966 30	1,982,927 54
	\$5,588,961 26	\$6,567,987 94	\$7,549,649 65

The actual receipts, during the first quarter of 1798, amounted to \$1,901,789 82

From the foregoing data it is presumed that, notwithstanding captures, the revenue from duties on imports and tonnage, during the year 1798, may be calculated at

\$7,000,000 00

*From duties on domestic distilled spirits, stills, sales at auction, licences for selling foreign spirits and wines, by retail, refined sugar, and on carriages.*

The actual receipts during the three last years have been viz:

	Actual receipts in 1795.	Actual receipts in 1796.	Actual receipts in 1797.
First quarter, from January 1, to March 31,	\$59,237 52	119,458 75	\$142,108 58
Second quarter, from April 1, to June 30,	91,164 04	97,151 95	140,557 42
Third quarter, from July 1, to September 30,	59,614 62	125,729 43	155,436 08
Fourth quarter, from October 1, to December 31,	127,239 18	132,949 47	137,389 37
	\$337,255 36	\$475,289 60	\$575,491 45

The actual receipts, during the first quarter of the year 1798, amounted to \$173,158 63

It is probable that the internal revenues may be increased by measures for improving the collection; those above mentioned, for the year 1798, are calculated at \$700,000

To which may be added, for stamp duties, during six months, 100,000

Making, in the whole,

800,000 00

From revenue on the postage of letters,

50,000 00

From fees on letters patent,

1,400 00

From the proceeds of that part of the sinking fund which consists of interest and stock, purchased as redeemed,

89,457 84

From dividends on 2,220 shares of capital stock of the Bank of the United States, belonging to the United States, calculated at thirty-two dollars per share,

71,040 00

Total revenue,

\$8,011,897 84

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, Secretary of the Treasury.

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

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

TREASURY DEPARTMENT, 27th April, 1798,

OLIVER WOLCOTT, Secretary of the Treasury.

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

## EXPENDITURES.

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

## RECEIPTS.

*January 1st, 1798.*

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

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, *Secretary of the Treasury.*

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

	Balances of Appropriations on September 30, 1797.	Expenditures in the quarter ending Decem. 31, 1797.	Balances of Appropriations on December 31, 1797.	Appropriations made in the quarter ending March 31, 1798.	Total amount of balances on Dec. 31, 1797, and of appropriations made in the quarter ending 31st March, 1798.	Expenditures in the quarter ending March 31, 1798.	Balances for Appropriations on April 1, 1798.
Civil Department,	\$385,198 38				737,440 17		599,803 41
Add amount of fines, penalties, &c. appropriated for expenses of marshals, &c.	\$1,756 95	} 106,662 37	280,312 76	457,127 41		} 137,688 51	
Amount of repayments,	19 80						
	1,776 75				51 75		
Military department,	508,363 15	} 174,286 72	381,187 97	200,000 00	581,187 97	} 408,632 09	172,565 69
Add amount of repayments,	47,111 54						
Mint establishment,	18,595 98	} 5,000 00	23,668 68	11,700 00	45,478 72		45,478 72
Add amount of cents and half cents paid into the treasury, and re-appropriated by act of May 27, 1796,	10,072 40						
Naval department,	196,554 01	} 65,052 12	131,501 89	394,712 00	526,213 89	} 59,000 00	467,213 89
Annuities and grants	3,098 88						
Light house establishment,	71,958 45	} 2,831 42	69,127 03	56,505 13	125,632 15	} 830 00	5,313 88
Add amount of repayments,							
Miscellaneous expenses,	\$38,660 58				159 98	} -1,782 02	124,010 11
Deduct this sum, carried to the credit of treaties made with Mediterranean Powers,	2,000 00						
	36,660 58	868 08	35,792 50	19,310 16	55,102 66	15,002 73	40,099 93
Diplomatic department,	83,162 56	17,666 66	65,495 90	73,650 00	139,145 90	9,000 00	130,145 90
British treaty,	66,360 46	54,000 00	12,360 46	12,000 00	24,360 46	1,520 48	22,839 98
Algerine treaty,	81,246 63	70,000 00	11,246 63	-	11,246 63	-	11,246 63
Spanish treaty,	4,764 20	4,764 20	-	12,000 00	12,000 00	-	12,000 00
Indian treaty,	12,500 00	9,500 00	3,000 00	-	3,000 00	-	3,000 00
Treaties with Mediterranean Powers,	\$366,289 29						
Add this sum, brought from miscellaneous expenses, November 1, 1797,	2,000 00						
	368,289 29	198,523 20	169,766 09	-	169,766 09	15,231 96	154,554 13
Fortifications of ports and harbors,	125,343 69	20,018 89	105,324 80	-	105,324 80	7,640 87	97,683 93
Contingent expenses of Government,	15,491 03	-	15,491 03	-	15,491 03	307 53	15,183 50
Expense of prize causes,	38,000 00	-	38,000 00	-	38,000 00	5,200 00	32,800 00
Trading houses with the Indians,	136,090 00	10,000 00	126,000 00	-	126,000 00	-	120,000 00
Payment of demands for unclaimed merchandise,	814 20	-	814 20	-	814 20	-	814 20
Relief and protection of American seamen,	20,000 00	5,000 00	15,000 00	-	15,000 00	3,000 00	12,000 00
Military pensions,	81,139 79	8,147 61	72,902 18	-	72,992 18	} 48,615 30	25,464 56
Add repayment,					1,087 68		
Debts due to foreign officers,	96,092 21	-	96,092 21	-	96,092 21	22,798 45	73,293 76
Payment of agents under the 6th article of the British treaty,	10,000 00	1,709 23	8,290 77	-	8,290 77	2,150 00	6,140 77
Payment of awards under the 7th article of the British treaty,	-	-	-	52,000 00	52,000 00	21,884 88	30,115 12
Payment of awards under the 6th article of the British treaty,	-	-	-	300,000 00	300,000 00	-	300,000 00
Balances, exclusive of repayments on 30th September, 1797,	\$2,359,633 49						
Amount of repayments stated above,	58,960 69						
Total sums appropriated and not expended,	\$2,418,594 18		1,664,145 35				\$2,507,748 11

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

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

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, 27th April, 1798.

5th CONGRESS.]

No. 134.

[2d Session.

## MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 19, 1798.

Mr. DWIGHT FOSTER, from the Committee of Claims, to whom was referred the petition of John Vaughan, made the following report:

That the petitioner states, that, between the 1st of January and 21st of November, 1795, he deposited in the mint of the United States, for coinage, a quantity of silver bullion, amounting to 230,888 oz. 10 dwts. of standard silver, as assayed and calculated by the then assayer of the mint, at the rate of nine parts fine to one part alloy, and received from the mint, in coined silver, the same quantity of silver, of the same standard; but that, by law, the said silver ought to have been assayed at the rate of 1485 parts fine to 179 parts alloy, and the coin delivered in exchange therefor, in the same proportion as by law established; and that, by reason of the superior fineness of the coin to the standard fixed by law, he has sustained a loss of two thousand two hundred and sixty dollars and thirty-two cents.

He further states, that the bullion which he deposited, was of fineness superior to the legal standard of the coins of the United States, which produced a great saving to the United States, by being mixed with bullion inferior to the standard, which had been previously deposited for coinage, and thereby saving the trouble, delay, and expense, of refining a quantity of bullion which was baser than the standard; that being obliged, however, to wait the coinage of the bullion deposited before his, he suffered great delays, and was long kept out of his money: Whereupon, he prays that he may be allowed interest on the same, after what he supposes a reasonable time for the coinage, until it was paid him.

The committee conceive, that, as the delay which Mr. Vaughan suffered, in obtaining his coin, took place only in the ordinary course of business, and without any fault of the United States, or of their officers, his claim for interest is wholly unfounded.

As to the other ground on which the petitioner claims, the committee find that, as stated by the petitioner, the standard, by law affixed for the silver coin, which has not been altered since the first establishment of the mint, is 1485 parts fine to 179 parts alloy; notwithstanding which, the coinage was commenced, and carried on, until the time when the present Director came into the management of the business, which was in the month of October, 1795, on an assumed standard of nine parts fine to one part alloy. The legal standard may be defined—ten ounces, fourteen pennyweights, five grains of fine silver, to one ounce, five pennyweights, nineteen grains of alloy; the assumed, or practical standard of the mint, until it has been changed by the present Director, ten ounces sixteen pennyweights fine, to one ounce and four pennyweights alloy. Hence, it followed, that the depositor of silver bullion, although he received coin which contained an equal quantity of fine silver with his deposit, did not receive that number of coins to which, by law, he was entitled; and coins finer than the legal standard being of no more value for circulation, than those exactly conforming to that standard, he was, of course, a loser by the difference. It should seem there could be no question but the depositor of bullion at the mint is entitled to receive its value in coins at the standard fixed by law, and that the public must be considered as contracting to this effect. The petitioner has not received the sum, in coin, which he ought to have received, by the amount of the difference caused by the variation of the assumed from the legal standard. The committee are, therefore, of opinion, that he is entitled to redress, and recommend to the House to adopt the following resolution:

*Resolved*, That the accounting officers of the Treasury allow to John Vaughan the amount of the difference in his favor, which would result from calculating the bullion by him deposited in the mint of the United States for coinage, at the rate of 10 oz. 14 dwt. 5 gr. fine, to 1 oz. 5 dwt. 19 gr. alloy, instead of 10 oz. 16 dwt. fine, to 1 oz. 4 dwt. alloy.

5th CONGRESS.]

No. 135.

[2d Session.

## APPORTIONMENT OF DIRECT TAXES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 25, 1798.

TREASURY DEPARTMENT, May 25, 1798.

Sir:

Having been requested to exhibit a calculation of the quotas of the respective States, in a tax of two millions of dollars, proportioned to the number of free white persons, and three-fifths of the number of slaves, as ascertained by the census; also my opinion of what would be a proper rule for apportioning to individuals the proposed tax on lands, houses, and slaves, I respectfully submit the following results and observations:

The enumeration, or census, by which the tax must be apportioned, was taken with reference to the first Monday of August, 1790, when the number of persons in the United States was as follows:

Free white males of sixteen years and upwards, including heads of families,	-	-	813,365
Free white males under sixteen years,	-	-	802,127
Free white females, including heads of families,	-	-	1,556,682
Other free persons, exclusive of Indians,	-	-	59,511
Total number of free persons, exclusive of Indians,	-	-	3,231,631
Slaves 697,697, of which number three-fifth parts are taken, or,	-	-	418,619
Total, or representative number,	-	-	3,650,250

The following are the quotas of the respective States, in a tax of two millions of dollars, calculated according to their relative numbers of free persons, exclusive of Indians, and including three-fifths of the number of slaves, to wit:

The quota of New Hampshire,	- - - -	\$77,705 36.2
Massachusetts,	- - - -	260,435 31.2
Rhode Island,	- - - -	37,502 8.0
Connecticut,	- - - -	129,767 00.2
Vermont,	- - - -	46,864 18.7
New York,	- - - -	181,680 70.7
New Jersey,	- - - -	98,378 25.3
Pennsylvania,	- - - -	237,177 72.7
Delaware,	- - - -	30,430 79.2
Maryland,	- - - -	152,599 95.4
Virginia,	- - - -	345,488 66.5
Kentucky,	- - - -	37,643 99.7
North Carolina,	- - - -	193,697 96.5
Tennessee,	- - - -	18,806 38.3
South Carolina,	- - - -	112,997 73.9
Georgia,	- - - -	38,814 87.5
Total of the proposed tax,	- - - -	<u>\$2,000,000 00</u>

It is proposed that the direct tax be assessed to individuals in the following manner:

- I. On dwelling houses, to be distributed into nine classes, and taxed uniformly in each class.
- II. On slaves, to be taxed uniformly.
- III. On lands, to be taxed at such a rate ad valorem in each State, as, with the sums assessed on houses and slaves, will produce the entire amount of the sums apportioned to the respective States.

It being proposed to tax dwelling houses and slaves by uniform rules, an estimate of the sums which may be assessed on these objects appears to be important.

I. *Of Dwelling Houses.*—The number of free persons in the United States, in the year 1790, was 3,231,631. The number, at present, may be estimated at four millions. It is computed that there is a dwelling house for every seven persons—of course, that there are about five hundred and seventy thousand dwelling houses in the United States.

It is proposed by the bill, as reported, to exempt from specific taxation, all houses, with the lots on which they are erected, not exceeding two acres, in any case, of which the value is less than two hundred dollars. It is important to ascertain what would be the probable effect of an exemption of this nature, and it is much to be regretted that the public documents afford no certain data for a calculation. After a due consideration of information recently obtained, it, however, appears probable, that a much more considerable number of houses would be exempted than was contemplated by the committee. Owing to the great number of settlements which have been lately formed, and the moderate value of land, in large districts of the United States, it is not unlikely that two hundred and twenty thousand houses would be included in the exemption. As houses are believed to be the most certain and eligible objects of taxation to which resort can be had; as inconveniencies might arise from an exemption in favor of what probably is the most numerous description of houses in some parts of the country; and as, in new settlements, dwelling houses of small value ought not to be considered as indications of poverty, the following classification, which is somewhat different from that reported, is respectfully submitted, to wit:

- 1st Class. To comprise all houses and lots not exceeding two acres, on which the same are erected, exceeding eighty dollars in value, and not exceeding two hundred dollars.
- 2d Class. To comprise all houses and lots exceeding in value two hundred dollars, and not exceeding six hundred dollars.
- 3d Class. To comprise all houses and lots exceeding in value six hundred dollars, and not exceeding twelve hundred dollars.
- 4th Class. To comprise all houses and lots exceeding in value twelve hundred dollars, and not exceeding two thousand dollars.
- 5th Class. To comprise all houses and lots exceeding in value two thousand dollars, and not exceeding four thousand dollars.
- 6th Class. To comprise all houses and lots exceeding in value four thousand dollars, and not exceeding six thousand dollars.
- 7th Class. To comprise all houses and lots exceeding in value six thousand dollars, and not exceeding ten thousand dollars.
- 8th Class. To comprise all houses and lots exceeding in value ten thousand dollars, and not exceeding twenty-five thousand dollars.
- 9th Class. To comprise all houses and lots exceeding in value twenty-five thousand dollars.

Notwithstanding it is proposed to assess a tax on all houses exceeding the value of eighty dollars, yet a considerable number would still remain exempted. It is probable, however, that, if the above-mentioned rule of classification should be adopted, five hundred thousand houses would be included.

The following estimate of the number of houses of each class, and rate of assessment, are submitted to the committee:

1st class, 150,000 houses,	- - - -	at 50 cents each,	- - - -	\$75,000
2d class, 200,000 do.	- - - -	at \$1 50 do.	- - - -	300,000
3d class, 100,000 do.	- - - -	at 3 00 do.	- - - -	300,000
4th class, 30,000 do.	- - - -	at 6 00 do.	- - - -	180,000
5th class, 10,000 do.	- - - -	at 12 00 do.	- - - -	120,000
6th class, 5,000 do.	- - - -	at 20 00 do.	- - - -	100,000
7th class, 3,000 do.	- - - -	at 30 00 do.	- - - -	90,000
8th class, 1,500 do.	- - - -	at 60 00 do.	- - - -	90,000
9th class, 500 do.	- - - -	at 120 00 do.	- - - -	60,000
<u>\$500,000</u>				
Estimate of the product of the proposed tax on houses,	- - - -		- - - -	<u>\$1,315,000</u>

II. *Of Slaves.*—A tax of two millions of dollars apportioned to the aggregate number of free persons in the United States, and to two-fifths of the number of slaves, according to the census, would be as follows:

Proportion of 3,231,631 free persons,	- - - -	1,770,635 43
Proportion of 418,619, being three-fifths of the number of slaves,	- - - -	229,364 57
Total,	- - - -	<u>\$2,000,000 00</u>

The number of slaves in the United States has probably increased since the time when the census was taken; but, as it will doubtless be deemed advisable to exempt certain descriptions, especially the aged and infirm, it will not be safe to calculate on a greater number than six hundred thousand taxable slaves. A tax of thirty-eight cents on

each slave, may be calculated to produce \$228,000. This sum nearly corresponds with the ratio of assessment to slaves, according to the constitution, which may be presumed to afford a rule equally equitable in respect to individuals.

III. <i>Of Lands.</i> —According to the preceding estimate, the tax on houses, as proposed, would produce	\$1,315,000
And the tax on slaves,	228,000
Leaving to be raised by an assessment ad valorem, upon lands, the sum of	457,000
Amount of the proposed tax,	\$2,000,000

The sum proposed to be assessed on lands, will be found to be less, in proportion to other objects, than would be payable in most of the States, if the State systems should be adopted. It must also appear to be a tax really moderate, when the immense value of that species of property in the United States is duly considered. The variety of the principles upon which the State assessments have been formed, precludes, however, the possibility of an estimate of the probable rate of assessment in the different States.

To facilitate the receipt of the tax into the treasury; to exemplify the operation of the law upon the different objects of taxation; to diminish the risk of collection; and render the burden as light as possible to individuals; it is proposed that the proportions to be laid on houses and slaves should be immediately assessed and passed to the credit of the respective quotas of States. While these parts of the tax are in a course of collection, arrangements can be made for taking a valuation of the lands, and apportioning the balances, to be collected as a second instalment of the proposed tax.

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

OLIVER WOLCOTT.

The Hon. ROBERT GOODLOE HARPER,  
*Chairman of the Committee of Ways and Means.*

5th CONGRESS.]

No. 136.

[2d SESSION.]

## EXPENDITURES OF THE EXECUTIVE DEPARTMENTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JULY 5, 1798.

Mr. HARPER made the following report:

The Committee appointed to inquire and report, by bill or otherwise, "whether any, and what, alterations are necessary in the various acts establishing the Executive Departments, so far as relates to the manner of distributing the moneys appropriated for each, and settling their accounts," having attentively considered the subject, and conferred with the heads of those Departments in which it was supposed that an alteration might be necessary, beg leave to present to the House, as the result of their inquiries, the following report:

The first of the now existing Executive Departments, established under the Government of the United States, was the Department of War. The act for erecting this Department, passed on the 7th of August, 1789, directs that the head of it, the Secretary, "shall perform and execute such duties as shall, from time to time, be entrusted to him by the President of the United States, agreeably to the constitution, relative to military commissions, or to the land or naval forces, ships or warlike stores of the United States, or to such other matters respecting military or naval affairs, as the President of the United States shall assign to the said Department;" but no provision was made, by this act, respecting the disbursement of moneys, for the use of this Department, or the settlement of its accounts.

On the 2d of September, 1789, the act for establishing the Treasury Department was passed. This Department, as established by the act in question, was solely a department of finance; a department for improving, superintending, and collecting the public revenue; adjusting the accounts of public expenditure, and paying out the public moneys, pursuant to appropriations by law. To the Secretary of the Department were assigned the duties of digesting and preparing plans for the improvement and management of the revenue, and the support of the public credit; of superintending the collection of the revenue; of deciding on the forms of keeping and stating accounts and making returns; of granting warrants for moneys to be issued from the treasury, pursuant to appropriations by law; of conducting the sale of public lands; of reporting to either House of Congress, on subjects referred to him, or appertaining to his office; and of performing all such services, respecting the finances, as he might be directed to perform. Under the superintendence of this chief officer, the duties incident to the general objects of the Department are divided into four classes, and assigned to the Comptroller, the Auditor, the Register, and the Treasurer.

The War Department being, therefore, a department solely of expenditure, and the Treasury a department of collection and account, it would seem to have been the natural and proper course, that all sums appropriated by law for the Department of War, should be drawn out of the treasury, by the head of that Department, and expended solely under his direction. He would then have remained exclusively responsible for the expenditure, not only as to its objects, but as to its amount; he would not only have judged what was necessary for the use of his Department, in every various branch of the service, but he would have procured all the supplies; and the accounts, in their minutest details, would have remained under his control. The Secretary of the Treasury would have had no concern with the War Department, further than to give warrants for the moneys appropriated for its use, and to take care that these warrants did not exceed the appropriations. The amount of those warrants being an acquittal to the Treasury Department, would have constituted a charge against the Secretary of War; and the accounts of their expenditure, made under his sole direction, and finally adjusted by the Auditor and Comptroller of the treasury, would have furnished his acquittal. Thus the responsibility of each department, as well as its operations and accounts, would have been distinct and entire.

This course, however, was not adopted. On the contrary, the duties of the two Departments, relative to the expenditure of moneys for the military and naval service, were blended together in practice; but the part allotted to each was not very precisely defined. It may, however, be generally stated, that all contracts for rations, clothing, and magazine supplies, were made at the treasury, while all expenditures for other objects remained under the direction of the Secretary of War.

On this footing the business continued till the 8th of May, 1792, when an act was passed "for making alterations in the Treasury and War Departments."

By this act, the office of "Accountant for the War Department" is created; and the Accountant is charged "with the settlement of all accounts relative to the pay of the army; the subsistence of officers; bounties to soldiers; the expenses of the recruiting service; and the incidental and contingent expenses of the Department."

The act then goes on to make provisions to the following effect:

1st. That all contracts and purchases for supplying the army with provisions, clothing, supplies in the quartermasters' department, military stores, Indian goods, and all supplies or articles for the use of the Department of War, be made under the direction of the Treasury Department.

2d. That all expenditures for the pay of the army; the subsistence of officers; bounties to soldiers; the expenses of the recruiting service; and the incidental and contingent expenses of the Department of War; shall be made in pursuance of warrants from the Secretary of War, out of moneys previously ordered for the use of the said Department, by warrants from the treasury.

Hence it results, that the expenditures for the War Department fall under two general divisions; those for supplies of all kind, and those for services and contingent expenses.

The expenditures of the first class, instead of being directed by the Secretary of War, and accounted for by him, are under the management of the Treasury Department, the Secretary of which is converted into an agent of the Department of War, for this purpose. The business is conducted in the following manner: The Secretary of War informs the Secretary of the Treasury, by letter, what supplies are necessary for the Department of War, of what nature, when wanted, and, in some instances, where to be delivered; and also furnishes the necessary samples, patterns, forms, and models. The Secretary of the Treasury is then bound to comply with the demand of the War Department, to the extent of the appropriations which have been made by law, and the purveyor of public supplies, whose office was instituted by a subsequent act, is the organ of execution, under his direction.

Two modes of procuring those supplies are in use at the treasury: contract and purchase.

Contracts are, also, of two descriptions: the larger, such as those for clothing and provisions, which are executed by the Secretary of the Treasury himself, and distinct accounts of which are opened in the public books; and the smaller, such as those for occasional supplies, which are concluded by the purveyor, and comprised in the general settlement of his accounts.

Purchases of supplies, when they can be effected at the seat of Government, are made by the purveyor; and this is his chief employment. For purchases in the country, and for procuring occasional supplies at military and recruiting posts, the Secretary of the Treasury employs the agency of the supervisors and the collectors of the customs.

The accounts of the purveyor and of all agents and contractors, for procuring or furnishing supplies, are settled at the treasury, without any agency or interference of the War Department. They pass first under the examination of the Auditor, who reports them to the Comptroller, and his decision on them is final.

When supplies are procured and delivered, according to the requisitions of the War Department, they become, from that time, subject to the disposal of the Secretary of War, and the duty and responsibility of the Secretary of the Treasury are at an end.

The second class of expenditures in the Department of War, those for services and contingent expenses, including the pay of the army, subsistence of officers, bounties, recruiting, protection of the frontiers, &c. are made under the sole direction of the Secretary of War. The money for these objects is drawn out of the treasury, in the following manner:

The Secretary of War addresses a letter to the Secretary of the Treasury, requesting an advance of money to the Treasurer of the United States, in his capacity as treasurer for the War Department. This letter specifies the sum wanted, and the head of appropriation under which it is to be applied. The Secretary of the Treasury complies with this request, to the extent of the appropriations which have been made by law. A warrant for the proper sum, signed by the Secretary, countersigned by the Comptroller, and recorded by the Register, is drawn on the Treasurer of the United States, in favor of himself, as treasurer for the War Department. The warrant being paid, the amount is charged to the War Department, in the books of the treasury, and from that time remains subject to the disposal of the Secretary of War, who draws it out, as occasions may require, by warrants signed by himself, and countersigned by the Accountant.

An account of all these warrants is kept by the Accountant, and to him all the accounts for the expenditure of the moneys drawn under them, are rendered in the first instance. He adjusts these accounts, and reports them, like all other accounts of public expenditure, to the Auditor of the Treasury. From him they pass to the Comptroller, whose decision on them is final.

In this last branch, therefore, of the expenditures for the Department of War, the agency, control, and responsibility of that Department, are complete, and the accounts are susceptible of a clear and distinct division and adjustment. The Secretary of War draws from the treasury the moneys appropriated by law, expends them, and accounts for them. In this expenditure and account, the Accountant of the Department is his agent, and his accounts being made up and stated by the Accountant, are submitted, with his vouchers, to the Auditor and Comptroller of the Treasury, and by them finally settled, like the accounts of all other persons entrusted with public money. The Secretary of the Treasury has no further concern in the business than to pay out, to the Secretary of War, the moneys appropriated by law for that Department. Here is a perfect and entire responsibility in each: in one, that the public money is paid out of the treasury, according to law; in the other, that, when paid out, it is expended according to law.

But in the other great branches of these expenditures, those which relate to stores and supplies of all kinds, for the use of the military department, there is a divided, and, consequently, an imperfect responsibility, and an incomplete interfering agency. The Secretary of War judges what supplies or stores are necessary; but, instead of directing them to be procured, and drawing money out of the treasury to pay for them, he informs the Secretary of the Treasury that they are wanted, and he must procure them. Thus the first officer is responsible for the necessity of the supplies, and the second for their price, quality, and due delivery. The moneys appropriated for the War Department are expended by the Secretary of the Treasury; and he is converted, as far as respects these expenditures, into a subordinate agent of the Department of War. The supplies are purchased for one purpose, and charged to the corresponding head of appropriation. When placed in the public stores, they are found useful for another purpose, and accounted for under another head. The Secretary of War, who uses them, does not know to what account they are charged; and the Secretary of the Treasury, who purchases and charges them, does not know for what purpose they are used. Hence must result an endless confusion and uncertainty in the accounts, and it becomes difficult, if not impossible, to ascertain what expenses are incurred for any particular branch of the military service. The Secretary of War cannot be responsible for the expenditure of the moneys appropriated for his Department, since he does not know at what rate the necessary supplies are procured. Neither can he be responsible for the due performance of the service, for it does not depend upon him to take care that the supplies are procured, either in due time, in the necessary quantities, or of a proper quality. On the other hand, the Secretary of the Treasury cannot be responsible for the due execution of the public service, since it does not depend upon him to cause the supplies which have been procured, to be properly used.

The Secretary of the Treasury, moreover, being thus employed in duties which belong to another department, may be prevented, by the burdensome nature of those duties, from applying himself, with proper effect, to the peculiar objects of his own; which are the superintendence, improvement, and collection, of the public revenue—duties sufficiently extensive and important to occupy, exclusively, the attention of any one person.

All the observations which have been made, with respect to the Department of War, apply with equal force to the Department of the Navy, the duties of which were originally committed to the War Department, and are still subject to the provisions of the Act of May 8th, 1792. The extensive operations which may be expected in this Department, and the great increase of public business which is likely to result, from the actual state of public affairs, will, it is apprehended, add greatly to the inconveniences resulting from the present organization.

These inconveniences the Committee suppose may be removed, or greatly obviated, by adopting a new arrangement; with respect to expenditures for supplies, and placing them on the same footing with the expenditures for services. They propose, also, to establish the office of Accountant in the Department of the Navy; to place the Purveyor of Public Supplies under the direction of the Navy and War Departments, and to direct that the moneys

appropriated for those Departments be accounted for, under such separate heads of appropriation, as will give a clear view of the amount expended in each branch of the public service.

In this manner the duties and the responsibility of each Department will be rendered distinct and entire, each will be confined within its proper sphere, and the accounts of public expenditure will be kept with order, precision, and clearness.

In conformity to these ideas, and pursuant to the power given to them by the House, the Committee herewith report a bill containing the regulations which they think it expedient to adopt.

5th CONGRESS.]

No. 137.

[3d Session.]

DUTIES RECEIVED FROM SPIRITS, STILLS, SALES AT AUCTION, REFINED SUGAR, CARRIAGES, AND LICENCES TO RETAILERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 13, 1798.

TREASURY DEPARTMENT, *December 13, 1798.*

SIR:

I have the honor to transmit, herewith, sundry statements, exhibiting the amount of duties upon domestic distilled spirits and stills, for the year ending the 30th of June, 1797; also, the amount of duties upon sales at auction, refined sugar, carriages, and licences to retailers, for the year ending the 30th of September, 1797, as ascertained from abstracts rendered by the supervisors of the respective districts; with a letter from the Commissioner of the Revenue, dated the 7th instant, explanatory of the same.

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

OLIVER WOLCOTT.

The Honorable the SPEAKER of the House of Representatives.

TREASURY DEPARTMENT, *Revenue Office, December 7, 1798.*

SIR:

The statements which are enclosed exhibit the amount of duties upon domestic distilled spirits and stills, for the year ending on the 30th June, 1797; also, the amount of duties upon sales at auction, refined sugar, carriages, and retailers' licences, for the year ending on the 30th September, 1797; all which have been ascertained by the officers employed in levying and collecting the same, as appears from abstracts rendered by the supervisors of the respective districts. A column annexed to the general statement shews the aggregate amount of salaries and commissions, to which the officers are entitled, in pursuance of the President's act of the 9th April, 1795. The other charges are disbursements for stationary, printing, and postage; allowances for signing and issuing certificates to accompany domestic distilled spirits, and for measuring and marking stills and gauging casks; but, as these cannot be correctly ascertained, until the accounts and vouchers from all the districts, for the period referred to, have passed inspection, and been decided on by the proper officers of the department, I have deemed it inexpedient to incumber this statement with them.

In further ascertaining the nett product of these revenues, the following considerations ought to be taken into view:

First. The difficulties and delays which proceed from authorized credits on some of the duties, and especially those on stills, expose the system to great irregularities and frequent losses in the collection.

Second. The insufficiency of the powers vested in the Treasury Department (prior to the passage of the act of July, 1798) for compelling the various classes of officers to render their accounts with due punctuality, and to pay over their respective balances, has, in some instances, occasioned embezzlement and delinquency.

The revenues of 1796-7 having been exposed to abuses from both these sources, it may be expected that some defalcation will be eventually experienced.

Although formal accounts of the state of the revenue have not yet been received from the district of Ohio, it is satisfactory to know, that, by the vigilance and exertion of the present supervisor, order has been introduced. The duties in this district, for the year ending June 30th, 1798, are estimated from thirty to forty thousand dollars; the aggregate amount ascertained for the three preceding years very little exceeds that sum.

In conformity to the 10th section of the act passed 11th July, 1798, the several officers employed in collecting the internal revenues have been instructed to keep accurate accounts of their official emoluments and expenditures, and to transmit the same annually, on the last day of December. As soon as they are received, I shall cause the necessary abstracts to be made out, in order that they may be laid before Congress.

I have the honor to be, very respectfully, your obedient servant,

WILLIAM MILLER, *Commissioner of the Revenue.*

The Honorable the Secretary of the Treasury.

*A Statement of the duties upon domestic distilled Spirits and Stills, during the year ending on the 30th June, 1797.*

In what District	Amount of duties arising on spirits distilled from foreign materials, and on spirits distilled from domestic materials in cities, towns, and villages, from stills of 400 gallons capacity and upwards.	Amount of duties arising on spirits distilled from domestic materials, in places other than cities, towns, and villages, and in cities, towns, and villages, from stills under 400 gallons capacity, and on stills.	Total amount of duties arising and payable in each district.
New Hampshire, - - - - -	\$1,852 82	\$96 22	\$1,949 04
Massachusetts, - - - - -	136,487 01½	1,100 25½	137,587 27
Rhode Island, - - - - -	29,900 52	-	29,900 52
Connecticut, - - - - -	8,643 85¼	4,654 28	13,298 13¼
Vermont, - - - - -	-	429 50	429 50
New York, - - - - -	13,157 63	2,705 43	15,863 06
New Jersey, - - - - -	44 59	8,536 06	8,580 65
Pennsylvania, - - - - -	3,060 76	114,208 56½	117,269 32½
Delaware, - - - - -	-	1,089 20	1,089 20
Maryland, - - - - -	8,719 37	26,416 43½	35,135 80½
Virginia, - - - - -	-	91,057 90	91,057 90
Tennessee, - - - - -	-	6,657 36	6,657 36
North Carolina, - - - - -	-	27,814 61	27,814 61
South Carolina, - - - - -	3,297 09	9,640 73	12,927 82
Georgia, - - - - -	-	2,553 37	2,553 57
Total,	\$205,163 64¼	\$296,960 11¼	\$502,123 76

TREASURY DEPARTMENT, Revenue Office, December 7, 1798.

WILLIAM MILLER, Commissioner of the Revenue.

*A Statement of the duties upon Sales at Auction, during the year ending upon the 30th September, 1797.*

In what District.	Amount of purchase money, at ¼ per cent.	Amount of purchase money, at ½ per cent.	Gross amount of duties.	Auctioners' commission thereon, at 1 per cent.	Amount of duty payable in each district.
New Hampshire, - - - - -	\$11,842 33	5,644 91½	58 03	55	\$57 48
Massachusetts, - - - - -	129,832 54	1,023,200 27¾	5,440 41¼	54 13¾	5,386 27¾
Rhode Island, - - - - -	16,284 00	20,353 84	145 14	1 42	143 72
Connecticut, - - - - -	17,350 59	23,697 71	161 87	1 57	160 30
Vermont, - - - - -	-	-	-	-	-
New York, - - - - -	285,588 34	1,753,830 27	9,482 50	94 33	9,388 17
New Jersey, - - - - -	9,944 01	1,744 29	34 13½	32½	33 81
Pennsylvania, - - - - -	137,448 61	1,729,262 34½	8,990 39	89 72½	8,900 66½
Delaware, - - - - -	-	2,821 00	14 10½	14	13 96½
Maryland, - - - - -	136,686 21	1,532,589 20	8,004 58½	79 95	7,924 63
Virginia, - - - - -	42,035 81	694,085 38	3,575 90	35 33	3,540 57
Tennessee, - - - - -	-	-	-	-	-
North Carolina, - - - - -	2,759 36	38,981 93	201 70	1 94	199 76
South Carolina, - - - - -	38,110 07	405,730 50½	2,123 95	21 03	2,102 92
Georgia, - - - - -	2,305 00	28,055 886¾	145 21½	1 38	143 83¾
Total,	\$830,186 87	\$7,259,997 53	\$38,377 93¼	\$381 82¾	\$37,996 10

TREASURY DEPARTMENT, Revenue Office, December 7, 1798.

WILLIAM MILLER, Commissioner of the Revenue.

*A Statement of the duties upon Refined Sugar, during the year ending upon the 30th September, 1797.*

In what District.	Quantities of sugar removed. In pounds.	Gross amount of duties.	Discount allowed for prompt payment, at six per cent.	Amount of duty payable in each district.
New Hampshire.				
Massachusetts, - - - - -	178,531	\$3,571 82½	\$41 90½	\$3,529 91¾
Rhode Island, - - - - -	86,997½	1,739 95	1 30	1,738 65
Connecticut.				
Vermont.				
New York, - - - - -	1,064,475¼	21,289 53	675 42	20,614 11
New Jersey.				
Pennsylvania, - - - - -	1,231,915¼	24,538 20	-	24,538 20
Delaware.				
Maryland, - - - - -	431,278	8,625 56	125 04	8,500 52
Virginia.				
Tennessee.				
North Carolina.				
South Carolina.				
Georgia.				
Total,	2,993,257	\$59,765 06¼	\$843 66½	\$58,921 39¾

TREASURY DEPARTMENT, *Revenue Office, December 7, 1798.*WILLIAM MILLER, *Commissioner of the Revenue.*

*A Statement of the duties upon Carriages for the conveyance of persons, during the year ending upon the 30th September, 1797.*

In what District.	Coaches at \$15.	Chariots at \$12.	Post chariots at \$12.	Post chaises at \$15.	Phaetons at \$9.	Coaches at \$9.	Other carriages, having pannel work above, with blinds, glasses, or curtains, at \$9.	Four wheel carriages, having framed posts and tops, with steel springs, at \$6.	Four wheel top carriages, with wooden or iron springs, or jacks, at \$3.	Curricles with tops, at \$3.	Chaises with tops, at \$3.	Chairs with tops, at \$3.	Sulkies with tops, at \$3.	Other two wheel carriages, at \$3.	Two wheel carriages, with steel or iron springs, at \$3.	All other two wheel carriages, at \$2.	Four wheel carriages, having framed posts and tops, and resting upon wooden spars, at \$2.	Amount of duties payable in each district.
N. Hampshire,	2	6	-	-	3	13	-	1	2	-	411	-	21	-	-	18	3	\$1,593 75
Massachusetts,	12	34	3	16	43	25	4	14	87	1	3,134	34	149	2	3	177	12	11,877 50
Rhode Island,	-	4	-	-	7	11	-	5	13	-	347	5	18	-	-	28	6	1,421 16
Connecticut,	1	2	1	-	12	5	-	12	51	-	708	-	36	-	6	607	2	3,779 80
Vermont,	-	-	-	-	3	2	-	-	-	-	15	3	1	2	-	9	-	125 16
New York,	41	76	2	4	95	74	1	66	69	3	58	126	20	1	87	1,221	47	7,061 47
New Jersey,	1	2	1	3	11	19	2	20	71	-	54	268	46	29	5	972	658	5,139 78
Pennsylvania,	28	31	4	1	45	178	3	113	111	2	79	703	35	15	15	146	66	6,660 82
Delaware,	1	4	-	-	14	9	1	3	28	-	477	74	45	-	2	76	11	2,372 58
Maryland,	15	128	1	8	109	99	1	37	63	6	908	392	125	11	34	274	10	9,007 02
Virginia,	15	270	17	80	151	230	9	89	172	6	88	145	9	28	152	1,626	48	13,397 43
Tennessee,	1	-	-	-	-	4	-	1	2	-	-	1	-	-	-	-	8	80 16
N. Carolina,	2	24	-	8	43	47	1	9	9	1	3	18	2	15	25	1,124	18	3,695 41
S. Carolina,	46	47	18	47	45	51	6	9	12	7	185	58	31	13	16	887	7	5,718 98
Georgia*	1	-	-	-	6	11	-	2	3	-	1	9	3	3	1	79	6	404 91
<b>Total,</b>	<b>166</b>	<b>628</b>	<b>47</b>	<b>168</b>	<b>587</b>	<b>778</b>	<b>28</b>	<b>381</b>	<b>693</b>	<b>26</b>	<b>6,479</b>	<b>1,836</b>	<b>541</b>	<b>119</b>	<b>346</b>	<b>7,244</b>	<b>902</b>	<b>\$72,335 93</b>

\* Two quarterly abstracts are wanting from this district; the amount of duty will, however, be inconsiderable.

TREASURY DEPARTMENT, *Revenue Office, December 7, 1798.*

WILLIAM MILLER, *Commissioner of the Revenue.*

*A Statement of the duties upon Licences granted to retailers of Wines and Foreign Distilled Spirits, during the year ending upon the 30th September, 1797.*

IN WHAT DISTRICT.	LICENCES.		Amount of duty payable in each district.
	Wine.	Spirits.	
New Hampshire, - - - - -	127	421	\$2,745 00
Massachusetts, - - - - -	573	1,876	12,245 00
Rhode Island, - - - - -	35	231	1,330 00
Connecticut, - - - - -	420	919	6,695 00
Vermont, - - - - -	77	244	1,605 00
New York, - - - - -	954	1,692	13,230 00
New Jersey, - - - - -	239	318	2,706 98
Pennsylvania, - - - - -	663	740	7,035 00
Delaware, - - - - -	83	155	1,190 00
Maryland, - - - - -	370	587	4,785 00
Virginia, - - - - -	525	769	6,470 00
Tennessee, - - - - -	26	20	230 00
North Carolina, - - - - -	74	161	1,175 00
South Carolina, - - - - -	118	243	1,805 00
Georgia,* - - - - -	53	70	615 00
Total,	4,337	8,446	\$63,861 98

Two quarterly abstracts are wanting from this district; the amount of duty will, however, be inconsiderable.

TREASURY DEPARTMENT, *Revenue Office, December 7, 1798.*

WILLIAM MILLER, *Commissioner of the Revenue.*

*A General Statement of the duties upon domestic distilled Spirits and Stills, Sales at Auction, refined Sugar, Carriages for the conveyance of persons, ana Licences to retailers of Wines and Spirits, during the year 1796-7.*

In what District.	Domestic distilled spirits and stills, per statement.	Sales at Auction, per statement	Refined sugar, per statement.	Carriages,* per statement.	Retailers' licences, per statement.	Amount payable in each district.	Amount of salaries and commissions, agreeably to the President's act of 9th April, 1795.*
New Hampshire, -	\$1,949 04	57 48	- -	1,593 75	2,745 00	6,345 27	1,136 08
Massachusetts, -	137,587 27	5,386 27½	3,529 91¼	11,877 50	12,245 00	170,625 96½	12,054 97
Rhode Island, -	29,900 52	143 72	1,738 65	1,421 16	1,330 00	34,534 05	2,221 36
Connecticut, -	13,298 13½	160 30	- -	3,779 80	6,695 00	23,933 23½	2,362 35
Vermont, - - -	429 50	- -	- -	125 16	1,605 00	2,159 66	996 09
New York, - - -	15,863 06	9,388 17	20,614 11	7,061 47	13,230 00	66,156 81	4,573 46
New Jersey, - -	8,580 65	38 81	- -	5,139 78	2,706 98	16,461 22	2,354 91
Pennsylvania, -	117,269 32½	8,900 66½	24,538 20	6,660 82	7,035 00	164,404 01	17,119 12
Delaware, - - -	1,089 20	13 96½	- -	2,372 58	1,190 00	4,665 74½	1,051 19
Maryland, - - -	35,135 80½	7,924 63	8,500 52	9,007 02	4,785 00	65,352 97½	7,232 13
Virginia, - - -	91,057 90	3,540 57	- -	13,397 43	6,470 00	114,465 90	18,082 73
Tennessee, - - -	6,657 36	- -	- -	80 16	230 00	6,967 52	1,371 35
North Carolina, -	27,814 61	199 76	- -	3,695 41	1,175 00	32,884 78	8,462 35
South Carolina, -	12,937 82	2,102 92	- -	5,718 98	1,805 00	22,564 72	5,680 78
Georgia, - - -	2,553 57	143 83½	- -	404 91	615 00	3,717 31½	1,399 56
Total,	\$502,123 76	37,996 10	58,921 39¼	72,335 93	63,861 98	735,239 16¾	86,098 43

See the annexed schedules.

TREASURY DEPARTMENT, *Revenue Office, December 7, 1798.*

WILLIAM MILLER, *Commissioner of the Revenue.*

*A schedule exhibiting the amount of salaries due to the several supervisors and inspectors, and the amount of moneys allotted to collectors and auxiliary officers, in each district, annually; in pursuance of the act of the President of the United States, dated the 9th April, 1795.*

In what district.	Supervisors.	Inspectors.	Collectors and auxiliary officers.	Amount.
New Hampshire, - - - - -	\$500 00	-	\$420 00	\$920 00
Massachusetts, - - - - -	1,000 00	\$1,500 00	1,460 00	3,960 00
Rhode Island, - - - - -	600 00	-	250 00	850 00
Connecticut, - - - - -	700 00	-	600 00	1,300 00
Vermont, - - - - -	500 00	-	420 00	920 00
New York, - - - - -	1,000 00	-	1,090 00	2,090 00
New Jersey, - - - - -	600 00	-	820 00	1,420 00
Pennsylvania, - - - - -	1,200 00	2,000 00	1,610 00	4,810 00
Delaware, - - - - -	500 00	-	330 00	830 00
Maryland, - - - - -	1,000 00	1,000 00	1,500 00	3,500 00
Virginia, - - - - -	1,350 00	3,000 00	4,650 00	9,000 00
Tennessee, - - - - -	500 00	-	330 00	830 00
North Carolina, - - - - -	1,000 00	2,000 00	2,780 00	5,780 00
South Carolina, - - - - -	1,000 00	1,000 00	2,340 00	4,340 00
Georgia, - - - - -	500 00	-	660 00	1,160 00
Total,	\$11,950 00	\$10,500 00	\$19,260 00	\$41,710 00

NOTE. In Massachusetts there are three surveys of inspection.  
 Pennsylvania " four ditto.  
 Maryland " three ditto.  
 Virginia " six ditto.  
 North Carolina " five ditto.  
 South Carolina " three ditto.

In Maryland the supervisor performs the duty of inspector of the first survey;  
 In North Carolina the supervisor performs the duty of inspector of the third survey; and  
 In South Carolina the supervisor performs the duty of inspector of the first survey;  
 But neither receive any additional commission or salary for performing this service.

TREASURY DEPARTMENT, *Revenue Office, December 7th, 1798.*

WILLIAM MILLER, *Commissioner of the Revenue.*

A schedule exhibiting the rates of commissions allowed to the supervisors, inspectors, and collectors, severally, on the gross amount of the duties for the year 1796-7, as established by an act of the President of the United States, dated 9th April, 1795.

In what district.	SUPERVISORS.			INSPECTORS.			COLLECTORS.				Total amount of commissions on the gross amount of each revenue.			
	On spirits distilled from foreign materials.	On spirits distilled from domestic materials and stills.	On sales at auction, refined sugar, carriages, and retailers' licences.	On spirits distilled from foreign materials.	On spirits distilled from domestic materials and stills.	On sales at auction, refined sugar, carriages, and retailers' licences.	On spirits distilled from foreign materials.	On spirits distilled from domestic materials and stills.	On sales at auction & retailers' licences.	On refined sugar and carriages.	On spirits distilled from foreign materials.	On spirits distilled from domestic materials and stills.	On sales at auction & retailers' licences.	On refined sugar and carriages.
	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.
New Hampshire, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Massachusetts, . . . . .	1	1 $\frac{1}{2}$		1	1 $\frac{1}{2}$		3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Rhode Island, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Connecticut, . . . . .	1 $\frac{1}{2}$	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4 $\frac{1}{2}$	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Vermont, . . . . .	2	2					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
New York, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
New Jersey, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Pennsylvania, . . . . .	1	1 $\frac{1}{2}$		1	1 $\frac{1}{2}$		3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Delaware, . . . . .	2	2					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Maryland, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Virginia, . . . . .	1	1 $\frac{1}{2}$		1	1 $\frac{1}{2}$		3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Tennessee, . . . . .	2	2					3	6	1 $\frac{3}{4}$	4	4	7 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
North Carolina, 1st and 2d survey,	1 $\frac{1}{2}$	1 $\frac{1}{2}$		2	2		3	6	1 $\frac{3}{4}$	4	5	8	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Ditto, 3d, 4th and 5th do.	1 $\frac{1}{2}$	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	5 $\frac{1}{2}$	8 $\frac{1}{2}$	2 $\frac{1}{4}$	4 $\frac{1}{2}$
South Carolina, . . . . .	1	1 $\frac{1}{2}$					3	6	1 $\frac{3}{4}$	4	5	8	2 $\frac{1}{4}$	4 $\frac{1}{2}$
Georgia, . . . . .	2	2					3	6	1 $\frac{3}{4}$	4	5	8	2 $\frac{1}{4}$	4 $\frac{1}{2}$

TREASURY DEPARTMENT, Revenue Office, December 7th, 1798.

WILLIAM MILLER, Commissioner of the Revenue.

5th CONGRESS.]

No. 138.

[3d SESSION.

## SINKING FUND.

COMMUNICATED TO THE SENATE, DECEMBER 17, 1798.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 4th of December, 1797, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the 12th of December, 1798, and in the proceedings of the accounting officers therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

JOHN LAURANCE, *President of the Senate pro. tem.*

December 15th, 1798.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That no purchases of the debt of the United States have been made since the date of the last report to Congress, on the 4th day of December, 1797; and that the sums heretofore purchased amount to two millions three hundred and seven thousand six hundred and sixty-one dollars and seventy-one cents, for which there have been paid, in specie, the sum of one million six hundred and eighteen thousand nine hundred and thirty-six dollars and four cents, as will more particularly appear from the document hereto annexed, marked A.

That the following sums have been applied towards the discharge of the principal debt of the United States, since the date of the last report to Congress, of the fourth of December, 1797.

1st. To the third instalment of the six per cent. stock, bearing a present interest, which, pursuant to the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt," passed on the third day of March, one thousand seven hundred and ninety-five, and the act in addition thereto, passed on the twenty-eighth day of April, one thousand seven hundred and ninety-six, became payable on the first day of January, one thousand seven hundred and ninety-eight, the sum of.	\$638,016 3
2nd. To the payment of an instalment of the subscription for bank stock due on the last day of December, one thousand seven hundred and ninety-seven,	200,000 00
3rd. To the payment of the second instalment of the loan of 800,000 dollars, obtained of the Bank of the United States, pursuant to an act passed on the 21st of February, 1795,	200,000 00
4th. To the payment of the first instalment of a loan of one million of guilders, in Holland, which fell due the present year, pursuant to a contract dated the 1st June, 1787, estimated at forty cents per guilder,	80,000 00
	\$1,118,016 03

The payments before enumerated have been made out of the following funds:

1st. The interest fund on the sums which accrued upon the stock purchased and vested in the commissioners of the sinking fund, in trust for the United States, as particularly stated in the document hereto annexed, marked B,	88,912 87
2nd. The fund arising from the payment of the debts which originated prior to the present constitution of the United States, as particularly stated in the document marked C,	17,714 95
3rd. The fund arising from the sales of lands in the Northwestern territory, as particularly stated in the document hereto annexed, marked D,	88,376 73
4th. The funds arising from established revenues, and appropriated for the reduction of the debts of the United States, being for the period, and in reference to the objects, contained in this report,	923,011 48
Making, in the whole, a sum equal to the reimbursements before mentioned,	\$1,118,016 03

The growing produce of the interest funds, together with the sums received and expected from established revenues, are estimated by the Secretary as sufficient for the reimbursement of the fourth instalment of the six per cent. stock, bearing a present interest. A statement of the amount and application of the said funds will be exhibited to the Board with the next report.

All which is most respectfully submitted, by

OLIVER WOLCOTT, *Secretary of the Treasury.*

TREASURY DEPARTMENT, 12th of December, 1798.

A.

Statement of the Purchases of Public Stock by the Agents to the Trustees named in the Act for the Reduction of the Public Debt.

	Six per cent stock.	Three per cent. stock.	Deferred stock.	Amount of the several species of stock.	Moneys expended in purchasing debt.
Total amount of stock purchased by the agents to the trustees, as per report to the House of Representatives, dated 4th December, 1797,	\$907,816 64	\$511,860 63	\$887,984 44	\$2,307,661 71	\$1,618,936 04
<p>I do hereby certify, that the trustees named in the acts for the reduction of the public debt, have credit on the books of the several stocks at the treasury of the United States, for the sums above stated, in the several columns of six per cent., three per cent., and deferred stock; and the amount thereof, being public debt, extinguished by their purchases, is two millions three hundred and seven thousand six hundred and sixty-one dollars and seventy-one cents, for which the sum of one million six hundred and eighteen thousand nine hundred and thirty-six dollars and four cents, in specie, was paid from the public treasury, from the following funds, viz:</p> <p>Surplus duties to the end of the year 1790, \$957,770 65: amount purchased therewith,                      Loan of \$2,000,000, 434,901 89: amount purchased therewith,                      Interest on stock purchased and redeemed, 226,263 50: amount purchased therewith,                      \$1,618,936 04</p>	\$439,016 12	\$401,072 90	\$631,786 86	\$1,471,875 88	
	353,604 95	31,731 94	137,588 66	522,925 55	
	115,195 57	79,055 79	118,608 92	312,860 28	
	\$907,816 64	\$511,860 63	\$887,984 44	\$2,307,661 71	

TREASURY DEPARTMENT, REGISTER'S OFFICE, December 10, 1798.

JOSEPH NOURSE, Register.

FINANCE.

## B.

*Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the Treasury, No. 10,048, dated 12th September, 1798, viz.*

1797, March 31,	-	-	-	-	-	-	-	-	-	\$22,160 61
June 30,	-	-	-	-	-	-	-	-	-	22,233 47
September 30,	-	-	-	-	-	-	-	-	-	22,236 45
December 30,	-	-	-	-	-	-	-	-	-	22,282 34
										\$88,912 87

TREASURY DEPARTMENT, *Register's Office, December 10, 1798.*

JOSEPH NOURSE, *Register.*

## C.

*Statement of moneys received at the Treasury in the year 1797, from the payment of debts which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 30th December, 1797, and agreeably to a statement made at the Treasury, No. 10,048, dated September 10, 1798, viz.*

From Daniel Jenifer, for the amount of goods delivered to him at Yorktown, in Virginia, after the capture of that place in 1781,	-	-	-	-	-	-	-	-	-	\$66 67
From Edward Carrington, late quartermaster general, being the amount of sundry payments made by persons in discharge of their bonds, given for public property sold by him,	-	-	-	-	-	-	-	-	-	1,287 36
From Nathaniel Gilman, late commissioner of the loan office for the State of New Hampshire, being the amount deducted from his account of charges for office rent and fuel,	-	-	-	-	-	-	-	-	-	105 76
From Constable, Rucker & Co. being a balance due the United States for moneys advanced, and tobacco sold them, pursuant to contract with the late Board of Treasury,	-	-	-	-	-	-	-	-	-	16,255 16
										\$17,714 95

TREASURY DEPARTMENT, *Register's Office, December 10, 1798.*

JOSEPH NOURSE, *Register.*

## D.

*Statement of moneys arising from the sales of lands belonging to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 10,048, dated the 12th September, 1798.*

1797, December 30. Warrant No. 7,829 in part of the nett proceeds of 43,446 $\frac{91}{100}$  acres, sold at Pittsburg, pursuant to an act of Congress of the 18th May, 1796, - - - - - \$88,376 73

TREASURY DEPARTMENT, *Register's Office, December 10, 1798.*

JOSEPH NOURSE, *Register.*

5th CONGRESS.]

No. 139.

[3d SESSION.]

## VALUATION OF LAND AND DWELLING HOUSES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1799.

Mr. HARPER made the following report:

The Committee of Ways and Means, instructed, by a resolution of the 9th instant, to inquire and report, by bill or otherwise, whether any, and what, amendments are necessary to be made in the act, entitled "An act to provide for the valuation of lands and dwelling houses, and the enumeration of slaves within the United States," have attended carefully to that subject, and agreed to the following report; which they beg leave to submit to the consideration of the House:

The attention of the committee has been particularly directed to two parts of the act under which, as far as they have been able to learn, the difficulties yet standing in the way of its execution, have arisen: that which relates to the duty and compensation of assessors, and that respecting the description of dwelling houses.

As to the first, it appears that, although proper persons have, in several States, been prevailed on to act as assessors, at the present rate of compensation, yet instances have occurred in important and extensive districts, where it has been found impossible to procure proper assessors, on account of the smallness of the compensations, and that this difficulty may be apprehended, perhaps in an increased degree, in some States where the appointment of assessors, as far as is now known, has not yet been attempted. The committee have been able to perceive no other remedy for it, than to authorize the Secretary of the Treasury, under the direction of the President, to increase the compensations of assessors, in those cases where he may find it necessary—so, however, as that no assessor, principal or assistant, shall receive more than two dollars per day, in the whole; and this measure they recommend to the House.

It further appears, that difficulty and delay arise from the want of a provision for clerks to the principal assessors, whose duty, in the execution of the law, is very important, and must often require a degree of skill in accounts, not always possessed by persons otherwise perfectly well qualified for that office. The committee, therefore, conceive that a clerk ought to be allowed to each principal assessor, his compensation not to exceed one dollar per day while actually employed, and his accounts to be settled like those of the assessors, by the Board of Commissioners.

The committee also find, that some inconveniences have already been experienced from the shortness of time allowed to principal assessors for receiving appeals, and that more may be probably expected. This time, as fixed by the act, is fifteen days, and the commissioners have no power to extend it in any case. Such a power the committee suppose it would be proper to give them.