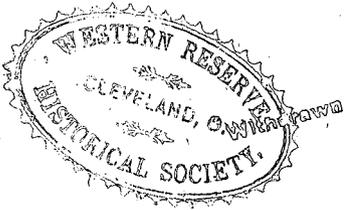


ANNUAL REPORT



OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1890.

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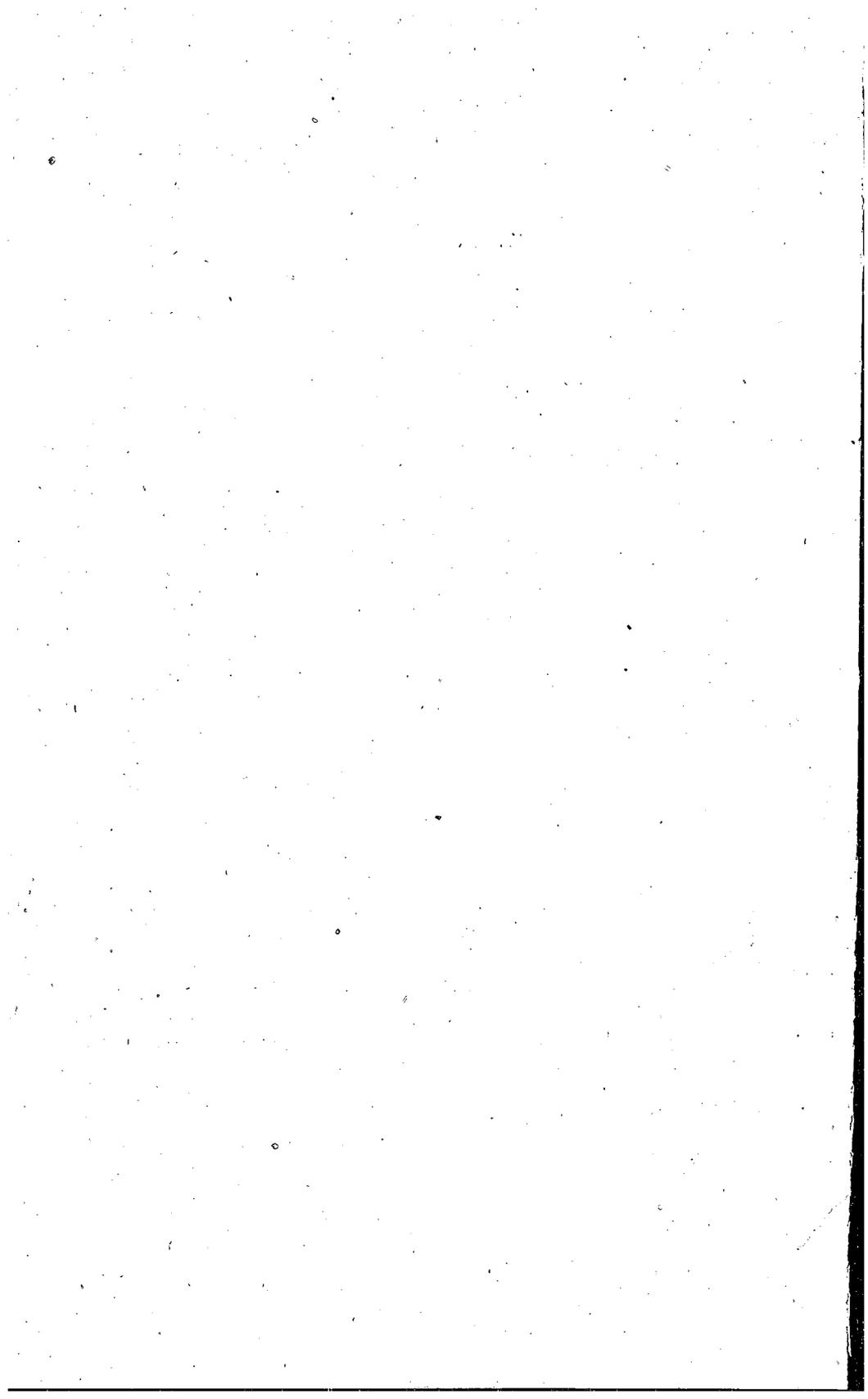
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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 1, 1890.

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

RECEIPTS AND EXPENDITURES.

Fiscal year 1890.

The revenues of the Government from all sources for the fiscal year ended June 30, 1890, were:

From customs.....	\$229,668,584 57
From internal revenue.....	142,606,705 81
From profits on coinage, bullion deposits, and assays.....	10,217,244 25
From sales of public lands.....	6,358,272 51
From fees—consular, letters-patent, and land.....	3,146,692 32
From sinking-fund for Pacific railways.....	1,842,564 52
From tax on national banks.....	1,301,326 58
From customs fees, fines, penalties, and forfeitures.....	1,299,324 52
From repayment of interest by Pacific railways.....	705,691 52
From sales of Indian lands.....	372,288 15
From Soldiers' Home, permanent fund.....	308,886 99
From tax on seal-skins.....	262,500 00
From immigrant fund.....	241,464 00
From sales of Government property.....	192,123 99
From deposits for surveying public lands.....	112,314 79
From depredations on public lands.....	35,852 37
From the District of Columbia.....	2,809,130 93
From miscellaneous sources.....	1,600,014 81
From postal service.....	60,882,097 92
Total receipts.....	463,963,080 55

The expenditures for the same period were:

For civil expenses.....	\$23,638,826 62
For foreign intercourse.....	1,648,276 59
For Indian service.....	6,708,046 67
For pensions.....	106,936,855 07
For the military establishment, including rivers and harbors and arsenals.....	44,582,838 08
For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	22,006,206 24
For miscellaneous objects, including public buildings, light-houses, and collecting the revenues.....	43,563,696 85
For the District of Columbia.....	5,677,419 52
For interest on the public debt.....	36,099,284 05
For deficiency in postal revenues.....	6,875,036 91
For postal service.....	60,882,097 92
Total expenditures.....	358,618,584 52

XXII REPORT OF THE SECRETARY OF THE TREASURY.

The revenues and expenditures of the postal service form no part of the fiscal operations controlled by the Treasury Department, although, under a requirement of law enacted at the last session of Congress, they are included in the tables above presented. Deducting these from the aggregate on both sides of the account there remain as the ordinary revenues of the Government the sum of \$403,080,982.63 and as ordinary expenditures the sum of \$297,736,486.60, leaving a surplus of \$105,344,496.03. Of this amount there was used in the redemption of notes and fractional currency, and purchase of bonds for the sinking-fund, the sum of \$48,094,564.66, leaving a net surplus for the year of \$57,249,931.37.

As compared with the fiscal year 1889, the receipts for 1890 have increased \$16,030,923.79, as follows :

Source.	Increase.	Decrease.	Net increase.
Internal revenue	\$11,725,191 89		
Customs	5,835,842 88		
Sinking-fund for Pacific railways.....	521,439 99		
Revenues of the District of Columbia.....	285,180 24		
Fees on letters-patent	203,107 13		
Repayment of interest by Pacific railways.....	101,926 80		
Customs enrollment fees.....	84,911 65		
Customs fines, penalties, and forfeitures.....	52,097 63		
Profits on coinage, assays, and etc.....	51,979 46		
Custom-house fees.....	49,294 46		
Deposits for surveying public lands.....	16,496 16		
Immigrant fund.....	5,267 50		
Sales of public lands.....		\$1,650,379 25	
Consular fees.....		315,167 88	
Soldiers' Home, permanent fund.....		283,540 26	
Tax on circulation of national banks.....		234,760 58	
Registers' and receivers' fees.....		119,310 52	
Sales of Government property.....		103,406 43	
Sales of Indian lands.....		73,970 04	
Tax on seal-skins.....		55,000 00	
Depredations on public lands.....		29,581 92	
Miscellaneous items.....		6,695 09	
Total.....	18,932,735 79	2,901,812 00	\$16,030,923 79

There was an increase of \$15,739,871 in the ordinary expenditures, as follows :

Source.	Increase.	Decrease.	Net increase.
Pensions.....	\$19,312,075 96		
Civil and miscellaneous.....	739,192 23		
Navy Department.....	627,396 93		
War Department.....	147,567 23		
Interest on the public debt.....		\$4,902,200 24	
Indian service.....		184,161 11	
Total.....	20,826,232 35	5,086,361 35	\$15,739,871 00

In addition to \$48,094,564.66 applied to the sinking-fund during the fiscal year 1890, the net surplus for the year, viz, \$57,249,931.37, together with \$5,870 received for four per cent. bonds issued for interest

accrued on refunding certificates converted during the year, and \$19,601,877.53 taken from the cash balance in the Treasury at the beginning of the year, making altogether \$76,857,678.90, was used in the redemption and purchase of the debt, as follows :

Redemption of—	
Loan of July and August, 1861.....	\$4,100 00
Loan of July and August, 1861, continued at 3½ per cent.....	2,300 00
Loan of 1863.....	2,500 00
Loan of 1863, continued at 3½ per cent.....	1,500 00
Five-twenties of 1862.....	1,850 00
Five-twenties of June, 1864.....	50 00
Five-twenties of 1865.....	3,200 00
Consols of 1865.....	2,750 00
Consols of 1867.....	11,450 00
Ten-forties of 1864.....	3,000 00
Funded loan of 1881.....	1,800 00
Funded loan of 1881, continued at 3½ per cent.....	5,200 00
Loan of 1882.....	43,750 00
Old demand, compound interest, and other notes.....	2,330 00
Purchase of—	
Funded loan of 1891.....	18,486,500 00
Funded loan of 1907.....	46,227,900 00
Premium on funded loan of 1891.....	716,634 08
Premium on funded loan of 1907.....	11,340,864 82
Total.....	76,857,678 90

Fiscal year 1891.

For the present fiscal year the revenues are estimated as follows :

From customs.....	\$221,000,000 00
From internal revenue.....	145,000,000 00
From miscellaneous sources.....	40,000,000 00
Total estimated revenues.....	406,000,000 00

The expenditures for the same period are estimated as follows :

For the civil establishment.....	\$105,000,000 00
For the military establishment.....	44,500,000 00
For the naval establishment.....	23,000,000 00
For the Indian service.....	6,500,000 00
For pensions.....	133,000,000 00
For the District of Columbia.....	5,500,000 00
For interest on the public debt.....	32,000,000 00
For deficiency in postal revenues.....	4,500,000 00
Total estimated expenditures.....	354,000,000 00
Leaving an estimated surplus for the year of.....	52,000,000 00

Including the revenues to be derived from the postal service, which are estimated at \$66,000,000, but which, as already stated, have not been heretofore included in these tables of receipts and expenditures, the total estimated revenues of the Government for the fiscal year 1891 will be \$472,000,000, and the total estimated expenditures \$420,000,000, leaving an available surplus of \$52,000,000, as shown above.

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

If to the estimated surplus there be added the cash in the Treasury at the beginning of the year and the national bank fund deposited in the Treasury under the act of July 14, 1890, the total available assets for the year, exclusive of fractional silver and minor coin, will be \$162,000,000. There has been paid out during the first four months of the year in the purchase of bonds for the sinking-fund and in other redemptions of the debt, including premium, about \$100,000,000. It is estimated that the redemptions of four and a half per cent. bonds during the remaining eight months of the year will be \$10,000,000, making a total outlay for bonds purchased during the year, including premium, of \$110,000,000, leaving a net balance on June 30, 1891, of \$52,000,000 available during the next fiscal year.

The estimate of revenue to be derived from customs during the present fiscal year is based upon the assumption that there will be a probable loss from articles placed on the free list, including sugar, during the last quarter of the year amounting to twenty-five million; but as there has been an increase of sixteen million in the duties collected during the first four months of the year, the estimated net loss for the year is placed at nine million dollars.

Fiscal year 1892.

It is estimated that the revenues of the Government for the fiscal year 1892 will be:

From customs.....	\$189,000,000 00
From internal revenue.....	150,000,000 00
From miscellaneous sources.....	34,000,000 00
Total estimated revenues.....	373,000,000 00

The estimates of expenditures for the same period, as submitted by the several Executive Departments and offices, are as follows:

Legislative establishment.....	\$3,539,632 75
Executive establishment—	
Executive proper.....	\$173,120 00
State Department.....	155,510 00
Treasury Department.....	8,943,605 80
War Department.....	2,248,370 00
Navy Department.....	426,930 00
Interior Department.....	5,429,324 00
Post-Office Department.....	939,720 00
Department of Agriculture.....	2,812,003 50
Department of Justice.....	195,450 00
Department of Labor.....	175,520 00
	<hr/>
	21,499,553 30
Judicial establishment.....	462,100 00
Foreign intercourse.....	1,942,605 00
Military establishment.....	26,160,991 77
Naval establishment.....	32,508,204 98
Indian affairs.....	6,846,908 03
Pensions.....	135,263,085 00

Public Works—		
Legislative.....	\$708, 600 00	
Treasury Department.....	7, 259, 070 42	
War Department.....	10, 698, 788 93	
Navy Department.....	823, 375 13	
Interior Department.....	307, 370 00	
Department of Justice.....	4, 500 00	
	<hr/>	\$19, 801, 704 48
Miscellaneous—		
Legislative.....	3, 018, 916 69	
Treasury Department.....	10, 512, 912 75	
War Department.....	6, 002, 226 07	
Interior Department.....	3, 727, 611 00	
Department of Justice.....	4, 262, 800 00	
District of Columbia.....	5, 450, 215 17	
	<hr/>	32, 974, 681 68
Deficiency in postal revenues.....		3, 590, 862 43
Permanent annual appropriations—		
Interest on the public debt.....	27, 000, 000 00	
Refunding—customs, internal revenue, etc.....	18, 076, 380 00	
Collecting revenue from customs.....	5, 500, 000 00	
Miscellaneous.....	22, 685, 500 00	
	<hr/>	73, 261, 880 00
Total estimated expenditures, exclusive of sinking-fund.....		<hr/> 357, 852, 209 42
Or an estimated surplus of.....		15, 147, 790 58

Which, added to the available balance at the beginning of the year (\$52,000,000), will make a total of \$67,147,790.58 available for the redemption of the four and a half per cent. bonds falling due September 1, 1891, of which it is estimated there will remain outstanding on July 1, 1891, \$51,531,900 the amount outstanding November 22, 1890, being \$61,531,900. Of the bonds to be so retired \$49,224,928 will be applied to the sinking-fund.

The revenue and expenditures of the postal service for the fiscal year 1892 are estimated at \$73,955,031.98, which, added to the ordinary revenues and expenditures of the Government, will make a total revenue for the year of \$446,955,031.98 and a total expenditure of \$431,807,-241.40, leaving an estimated surplus, as shown above, of \$15,147,790.58.

The increase of \$65,580,804.72 in the estimates for 1892 over the estimates for 1891 is to be found under the following heads: Pensions, \$36,676,000 increase; naval establishment, \$8,217,700 increase; Executive establishment, \$2,517,700 increase; Indian service, \$1,042,500 increase; public works, \$794,000 increase; military establishment, \$758,000 increase; making a total of \$50,005,900. The balance of the increase is due to the estimated expenditure for redemption of national bank notes, and for bounty on the production of sugar, less a decrease of \$4,500,000 in the estimate for interest on the public debt, and a further decrease of about \$3,000,000 under the respective heads of "permanent annual appropriations" and "miscellaneous."

In estimating the revenue for the next fiscal year the loss from articles transferred to the free list is placed at fifty million, but as the increasing demands of the people must swell the volume of imports in other commodities, and the enforcement of the customs laws under the operations of the administrative act of June 10, 1890, by the prevention of undervaluations and the closer collection of duties, will materially increase the revenue, it is estimated that an additional collection of not less than eighteen million will be obtained under these conditions. Upon this basis the net loss of revenue for the year is put down at thirty-two million dollars.

Pensions.

The above estimate of \$135,263,085, made by the Interior Department, for the year 1892, is based upon the fact that over 250,000 of the claimants for pensions under old laws have availed themselves of the right to present their claims under the act of June 27, 1890. Claims presented under the new law will draw a less monthly rate, and carry arrearages for only a short time, and for small amounts, while under the old laws many of them carry very large arrearages, and many of which will have been paid during the fiscal year 1891. The transfer of claims from the old to the new law will therefore very largely reduce the average annual value of pensions, and a reduction in the amount of arrearages alone is estimated at \$10,000,000 for the year 1892. For these reasons it is estimated that the amount above named for 1892, will be sufficient to meet the aggregate requirements for that year.

It is deemed advisable and opportune at this time to recommend a change in the periods of paying pensions. At present the law requires that payments to pensioners shall be made quarterly on the fourth day of March, June, September, and December in each year, which necessarily involves the accumulation of large sums in the Treasury, amounting to from thirty to thirty-five millions of dollars for each quarterly payment. This unnecessary withholding of money from circulation may be obviated by making twelve monthly payments instead of four quarterly payments, as now required. Upon consultation with the Secretary of the Interior it is suggested that the law be changed so as to divide the eighteen pension agencies into three groups, as follows: The pension agencies at Columbus, Ohio, Washington, D. C., Boston, Mass., Detroit, Mich., Augusta, Me., and San Francisco, Cal., to make their payments quarterly on the fourth day of March, June, September, and December; the pension agencies at Indianapolis, Ind., Des Moines, Iowa, Buffalo, N. Y., Milwaukee, Wis., Louisville, Ky., and Pittsburgh, Pa., to make their payments quarterly upon the fourth

day of April, July, October, and January; and the pension agencies at Topeka, Kans., Chicago, Ill., Philadelphia, Pa., Knoxville, Tenn., New York City, N. Y., and Concord, N. H., to make their payments quarterly on the fourth day of May, August, November, and February of each year.

During the last fiscal year the first group of agencies disbursed \$33,953,822; the second group disbursed \$35,987,186; and the third group disbursed \$36,552,882, and it is probable that this ratio will be substantially maintained in the future.

If the change herein recommended should receive favorable consideration, a provision should be incorporated, in any amendment to the present law that may be adopted, providing for preliminary payments for fractional quarters rendered necessary by the change at all the agencies, the date of whose regular payments is changed, and also in all cases of transfer of pensioners from one agency to another.

Sinking-fund.

Under the requirements of the act of February 25, 1862 (Revised Statutes, §§ 3688, 3689), establishing a sinking-fund for the gradual extinguishment of the public debt, there have been purchased during the months of July, August, September, and October of the current fiscal year \$27,859,100 of the funded loan of 1891 and \$16,134,000 of the funded loan of 1907, at a cost to the fund for premium and anticipated interest of \$1,226,329.76 on the former and \$3,844,450.93 on the latter loan. There have also been added to the fund, by the redemption of fractional currency, Treasury notes, and United States bonds which had ceased to bear interest, the sum of \$8,764, making a total of \$49,072,784.97 applied to the fund as against an estimated requirement for the year of \$49,077,270.

SURPLUS REVENUE.

The surplus revenue was largely increased last summer by the pending changes in tariff legislation. And the available balance in the Treasury was also greatly augmented by the act of July 14, 1890, which transferred over \$54,000,000 from the bank-note redemption fund to the available cash. This sudden and abnormal increase was the cause of much concern and some embarrassment to the Department.

To prevent an undue accumulation of money in the Treasury, and consequent commercial stringency, only two methods were open to the Secretary, namely, to deposit the public money in national banks, or to

continue the purchase of United States bonds on such terms as they could be obtained. For reasons heretofore stated, the former method was deemed unwise and inexpedient, and the policy of bond purchases was continued. On account of the rapidly-diminishing supply of United States bonds on the market, and of the fact that the sudden and great increase in the surplus compelled the immediate purchase of large quantities, it became very difficult to obtain them in sufficient amounts and at fair prices. The following is a brief statement of the successive steps taken to dispose of the constantly-accumulating surplus :

There were outstanding on June 30, 1889, United States interest-bearing bonds, issued under the refunding act, in the amount of \$815,734,350, of which \$676,095,350 were four percents and \$139,639,000 four and one-half percents. During the fiscal year 1890 there were purchased of these bonds \$73,923,500 fours and \$30,623,250 four and one-half percents, and there remained outstanding June 30, 1890, \$602,193,500 fours, including \$21,650 issued for refunding certificates, and \$109,015,750 four and one-half percents. Of the bonds so purchased there were applied to the sinking-fund for the fiscal year 1890 \$27,695,600 fours and \$12,136,750 four and one-half percents, the residue being ordinary redemptions of the debt.

During this period the Secretary was able to purchase United States bonds at constantly-decreasing prices, so that at the end of the fiscal year 1890 the Government was paying for four per cent. bonds seven per cent. less than at the beginning of that period, and for four and one-half per cent. bonds four and one-half per cent. less ; but the diminished supply of bonds held for sale, together with the lower prices which were being paid, had been gradually curtailing the Government purchases, and soon after the beginning of the present fiscal year the growing surplus and the prospective needs of the country made it advisable that steps be taken to obtain more free offerings of bonds to the Government.

Accordingly, on July 19, 1890, a circular was published rescinding that under which purchases had been made since April 17, 1888, and inviting new proposals, to be considered July 24, for the sale of the two classes of bonds before mentioned. Under this circular there were offered on the day prescribed \$6,408,350 four percents and \$594,550 four and one-half percents, at prices varying from 121.763 to 128.263 for fours, and from 103 $\frac{1}{4}$ to 104.40 for four and one-halves, of which there were purchased all the four percents offered at 124, or less, amounting to \$6,381,350, and all the four and one-halves offered at 103 $\frac{1}{4}$, or less, amounting to \$584,550. As the amount obtained on this day was less than the Government desired to purchase, the provisions of the circular

were extended, with the result that further purchases were made, amounting in the aggregate to \$9,652,500 four and \$706,450 four and one-half percents.

It was soon apparent that these purchases were inadequate to meet existing conditions; therefore, on August 19, the Department gave notice that four and one-half per cent. bonds would be redeemed with interest to and including May 31, 1891; and two days later the circular of August 21 was published, inviting the surrender for redemption of twenty millions of those bonds, upon condition of the prepayment after September 1, 1890, of all the interest to and including August 31, 1891, on the bonds so surrendered. Under this circular there were redeemed \$20,060,700 four and one-half percents.

Notwithstanding the disbursements resulting from purchases and redemptions of bonds under the circulars of July 19 and August 21, the industrial and commercial interests of the country required that large additional amounts should be at once returned to the channels of trade. Accordingly, a circular was published August 30, 1890, inviting the surrender of an additional twenty millions of four and one-half percents upon the same terms as before. This was followed by another, dated September 6, inviting holders of the four per cent. bonds to accept prepayment of interest on those bonds to July 1, 1891, a privilege which was subsequently extended to the holders of currency sixes. Under this circular of August 30, there were redeemed \$18,678,100 four and one-half per cent. bonds, and under that of September 6 there was prepaid on the four per cent. bonds and currency sixes interest amounting to \$12,009,951.50.

These prepayments of interest are expressly authorized by section 3699 of the Revised Statutes. They were deemed expedient because of the disposition of the holders of bonds to demand exorbitant prices for them.

The amount of public money set free within seventy-five days by these several disbursements was nearly \$76,660,000, and the net gain to circulation was not less than forty-five millions of dollars, yet the financial conditions made further prompt disbursements imperatively necessary. A circular was, therefore, published September 13, 1890, inviting proposals, to be considered on the 17th, for the sale, to the Government, of sixteen millions of four per cent. bonds. The offerings under this circular amounted to \$35,514,900, of which \$17,071,150 were offered at $126\frac{3}{4}$, or less, and were accepted.

XXX REPORT OF THE SECRETARY OF THE TREASURY.

The total disbursements since June 30, 1890, by the means above set forth, are recapitulated as follows:

	Bonds re- deemed.	Disburse- ment.
Under circular of April 17, 1888.....	\$2,133,350	\$2,358,884 00
Under circular of July 19, 1890.....	17,324,850	21,225,989 46
Under circular of August 19, 1890.....	560,050	581,138 12
Under circular of August 21, 1890.....	20,060,700	20,964,868 42
Under circular of August 30, 1890.....	18,678,100	19,518,176 83
Under circular of September 6, 1890.....	(*)	12,009,951 50
Under circular of September 13, 1890.....	17,071,150	21,617,673 77
Total.....	75,828,200	98,276,682 10

And the annual reduction of the interest charge, with total saving of interest, is shown in the following statement, viz:

	Reduction of interest charge.	Total sav- ing.
Under circular of April 17, 1888.....	\$91,548 75	\$449,853 94
Under circular of July 19, 1890.....	699,449 00	7,074,411 29
Under circular of August 19, 1890.....	25,202 25	6,300 56
Under circular of August 21, 1890.....	902,731 50	.....
Under circular of August 30, 1890.....	840,514 50	.....
Under circular of September 13, 1890.....	682,846 00	7,061,889 78
Total since June 30, 1890.....	3,242,292 00	14,592,455 52
Add fiscal year 1890.....	4,334,986 25	34,046,079 20
Totals since June 30, 1889.....	7,577,278 25	48,638,534 72

It should be stated that there is no saving of interest on the 4½ per cent. bonds redeemed under the circulars of August 21 and 30, since all the interest on those bonds to September 1, 1891, the date on which they become redeemable, has been prepaid, and that the reduction in the annual interest charge on the same bonds takes effect only from that date.

Another circular inviting the surrender of 4½ per cent. bonds for redemption, with interest to and including August 31, 1891, was published October 9, 1890. The amount surrendered under that circular during the month of October was \$3,203,100.

The total amount of 4 and 4½ per cent. bonds purchased and redeemed since March 4, 1889, is \$211,832,450, and the amount expended therefor is \$246,620,741.72. The reduction in the annual interest charge by reason of these transactions is \$8,967,609.75, and the total saving of interest is \$51,576,706.01.

It will be seen from the above statement that during the three and one-third months, from July 19 to November 1, 1890, over \$99,000,000 were disbursed in payment for bonds and interest.

* Prepayment of interest.

There are many grave objections to the accumulation of a large surplus in the Treasury, and especially to the power which the control of such surplus gives to the Secretary. I am sure those objections appeal to no one with so much force as to the head of the Department upon whom rests the difficult and delicate responsibility of its administration.

In my judgment, the gravest defect in our present financial system is its lack of elasticity. The national-banking system supplied this defect to some extent by the authority which the banks have to increase their circulation in times of stringency, and to reduce when money becomes redundant; but, by reason of the high price of bonds, this authority has ceased to be of much practical value.

The demand for money, in this country, is so irregular that an amount of circulation, which will be ample during ten months of the year, will frequently prove so deficient during the other two months as to cause stringency and commercial disaster. Such stringency may occur without any speculative manipulations of money, though, unfortunately, it is often intensified by such manipulations. The crops of the country have reached proportions so immense that their movement to market, in August and September, annually causes a dangerous absorption of money. The lack of a sufficient supply to meet the increased demand during those months may entail heavy losses upon the agricultural as well as upon other business interests. Though financial stringency may occur at any time, and from many causes, yet nearly all of the great commercial crises in our history have occurred during the months named, and unless some provision be made to meet such contingencies in the future, like disasters may be confidently expected.

I am aware that the theory obtains, in the minds of many people, that if there were no surplus in the Treasury, a sufficient amount of money would be in circulation, and hence no stringency would occur. The fact is, however, that such stringency has seldom been produced by Treasury absorption, but generally by some sudden or unusual demand for money entirely independent of Treasury conditions and operations. The financial pressure in September last, which at one time assumed a threatening character, illustrates the truth of this statement. There was at that time no accumulation of money in the Treasury from customs or internal-revenue taxes, nor from any other source that could have affected the money market. On the contrary, the total disbursements for all purposes, including bond purchases and interest prepayments, during the last preceding fifty-three days, had been about \$29,000,000 in excess of the receipts from all sources.

The total apparent surplus on September 10, when the money stringency culminated, was \$99,509,220.53. Of this amount \$24,216,804.96 was on deposit in the banks, and presumably in circulation among the people, and \$21,709,379.77 was fractional silver, which had been in the Treasury vaults for several years, and was not available for any considerable disbursements. Deducting the sum of these two items, viz, \$45,926,184.73, left an actual available surplus of only \$53,583,035.80. The amount of the bank-note redemption fund then in the Treasury, which had been transferred to the available funds by the act of July 14, 1890, was \$54,000,000, being substantially the amount of the available surplus on September 10, 1890. This bank-note fund had been in the Treasury in varying amounts for many years. In August, 1887, it was \$105,873,095.60, which had been gradually reduced by disbursements to the amount above named. It is apparent, therefore, that the financial stringency, under discussion, was not produced by the absorption of money by the Treasury, but by causes wholly outside of Treasury operations. At the time when the financial pressure in September reached its climax, the extraordinary disbursements for bond purchases had substantially exhausted the entire ordinary Treasury accumulations, and but for the fact that Congress had wisely transferred the bank-note redemption fund to the available cash, there would have been no money at command, in the Treasury, by which the strained financial conditions could have been relieved, and threatened panic and disaster averted. Had this fund been in the banks instead of the Treasury the business of the country would have been adjusted to the increased supply, and when the strain came it would have been impossible for the banks to meet it. The Government could not have withdrawn it from the banks without compelling a contraction of their loans, and thus diminishing their ability to give relief to their customers.

The more recent financial stringency in November, immediately after the disbursement of over \$100,000,000 for the purchase and redemption of bonds within the preceding four months, furnishes another forcible illustration that such stringencies are due to other causes than Treasury operations.

TARIFF AND CUSTOMS ADMINISTRATION.

In my report of last year I recommended a revision of the tariff and the adoption of better methods of customs administration. In providing for a reduction of excessive revenue by a re-arrangement of the import duties, it was advised that the opportunity be taken to remove inequalities and incongruities resulting from defective legislation

and changed conditions of trade, and which bore injuriously upon public and private interests; to simplify both rates and classification; to enlarge the free list by the addition thereto of articles unsuited to domestic production, or which were of an unprofitable or unimportant character as subjects of domestic industry, and to maintain the protective principle, and thus to stimulate and improve our home markets and give remunerative employment to our workingmen.

In the recent statutes, respectively known as the "Customs Administrative Act" and the "Tariff Act of 1890," these views have received legislative approval and sanction. The customs administrative act went into operation August 1, 1890. Four months is too short a time in which to determine fully the merits of the law, but in its operation thus far it seems to have fully justified its enactment. The just interests of the revenue and of honest importers have been promoted, and the Government has now, to a greater extent than ever before, control of the means to determine the legal rate and amount of duty due and collectible upon importations.

It is recommended that that part of section 8 of the law which requires a statement of the cost of production of consigned merchandise be repealed, as it is found to be of little practical utility, and to be obstructive to legitimate business. Also, that that part of section 19 which imposes additional duties on unusual coverings be modified so that such coverings shall pay a single duty, at the rate to which they would be subject if imported separately, not less than that imposed upon the contents.

The purpose of the tariff act of October 1 last was to effect needed reduction of revenue, and such an adjustment of duties as would adequately foster and encourage home industries while maintaining the standard of American wages. This end, it is believed, has been accomplished. More articles than ever before have been placed upon the free list, rates have been reduced on many others, and increased duties have been imposed when deemed necessary to the adequate protection of our agricultural and manufacturing interests.

The area of population, the accumulated wealth and characteristic resources of the United States, render it certain that, for many years to come, the home market will be a better one for our own products than all others combined. This very superiority of the United States as a market is an inducement to foreign producers everywhere to seek access to and control of it. To permit our own producers to be driven out by foreign competition would be to expel them from their best and most natural market, and compel them to seek inferior com-

petitive markets elsewhere. Free trade can never be successfully established or perpetuated in any country whose home market for its own products exceeds its aggregate markets abroad.

The provisions for the advancement of reciprocal trade with other countries, as contemplated by the law, are not hostile to the principle of protection, but are believed to be in harmony with it.

The law has been too short a time in operation to warrant discussion herein of its many details. It is believed that the measure is sound in principle, and that its several classifications, rates, and other provisions have been adjusted upon a comprehensive view of the vast interests of the whole country. The law embraces so many and such complex interests that it is quite possible a practical test may disclose the necessity for some modifications and corrections, but stability and certainty in the revenue laws are so essential to our financial and industrial prosperity, that it is earnestly hoped this law may have a fair trial before any radical and sweeping changes shall be attempted. The new industries which it was confidently expected would spring up under its fostering care, and the new home markets which would thereby be opened for American labor and products, will certainly fail of realization if any well-grounded fear shall be aroused as to the stability of the law, or of the principle of protection which it embodies. Especially will this be the fact if the continued agitation of this question shall cause serious apprehension that the protective principle is to be discarded, and a tariff for revenue only is to be adopted, whereby our home market is to be exchanged for an uncertain and vastly inferior foreign one, and the country is to be depleted of its gold and silver to pay for foreign labor and material which should be supplied by our own people.

The continuing controversy between the American system of wisely-adjusted protection, and the opposite system of unchecked industrial competition with all the world, is the inevitable contest between two irreconcilable standards of civilization. The conditions under which we are enabled to make the contest for the higher standard of living for all classes of our citizens are peculiarly favorable. The United States, with absolute freedom of trade, and perfectly untrammelled industrial competition among sixty-three millions of people, unsurpassed in energy, industry, and inventive genius, and with the widest possible range of climate and natural products, are by these conditions assured the lowest range of prices compatible with a reasonable return to producers, and the maintenance of a higher standard of civilization for the industrial classes.

I again urge certain amendments to the laws relating to the customs service, which have been heretofore recommended as essential to economical and efficient administration.

First. The increase of the permanent appropriation for the expense of collecting the revenue from customs.

For many years the fund available for defraying the expenses of collecting the revenue from customs has been insufficient to cover such expenses, and the Department has been unable to employ a sufficient force to properly collect the revenue and guard against evasions. It is false economy to refuse the means to insure the enforcement of the laws upon which depend the revenues of the Government. The Department is almost daily compelled to refuse expenditures absolutely necessary to such enforcement. On this subject the following is quoted from the Secretary's last Annual Report :

Serious embarrassments have occurred several times through deficiency in this appropriation, which has proved insufficient to defray the necessary expenses of collection, the average annual cost of which exceeds \$7,000,000.

The fund at disposal is derived from the permanent annual appropriation of \$5,500,000 made by the act of March 3, 1871, "and in addition thereto such sums as may be received from fines, penalties, and forfeitures connected with the customs, and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services," which on the date of the passage of the act amounted to nearly \$2,000,000.

Since that time the annual receipts from these sources have diminished about \$1,000,000, in consequence of legislation affecting fines, penalties, and forfeitures, and the abolition of many of the official fees.

The rapid growth of the country, the opening of an immense line of unguarded frontier by the building of railways, and the creation of new ports, make the need of legislation on this subject more imperative than ever before.

Second. The compensation of all collectors of customs by fixed salaries, and the abolishment of all fees, commissions, perquisites, and emoluments.

This is necessary to secure uniformity and the proper adjustment of the compensation of these officers commensurate with their duties and responsibilities.

Under the present system the emoluments of some collectors are excessive while in other cases they are inadequate.

Third. The consolidation of customs districts, demanded alike for reasons of economy and the changed condition of commerce and transportation.

This might be accomplished by authorizing the Secretary of the Treasury to change the boundaries of customs districts, or to abolish districts when the expenditures exceed the receipts therein.

Fourth. The abolishment of oaths to monthly accounts of customs employes as unnecessary and as subjecting these officers to useless expense.

Fifth. The repeal of the laws requiring bonds to be given by individual importers upon the entry of merchandise for warehouse, and for the return of packages not designated for examination and delivered to importers in advance of appraisement and liquidation of duties.

In the case of warehouse bonds the Government is amply protected by the possession of the merchandise, and the so-called "return bonds" are found in practice to serve no valuable end. The taking of these useless bonds involves a large expense without any compensating benefit.

Sixth. The revision and codification of the customs laws.

These laws are now scattered through the statutes, and should be brought together, revised, and re-enacted in one harmonious code.

Seventh. Legislation to secure railway statistics of foreign commerce.

It is indispensable to a proper record and exposition of the foreign commerce of the United States that railway carriers of merchandise should be required by law to render such statistical returns as are required of carriers of freight by water.

Any attempt to completely exhibit the foreign trade of the country is largely neutralized and frustrated at present by the necessity of merely estimating the greater part of such trade conducted by rail.

General Appraisers.

The report of the General Appraisers* presents an interesting exhibit of the workings of the new law regarding appraisements for the three months ending October 31.

During that period the General Appraisers decided 779 cases of appeals on questions of value, 713 of which arose in New York and 66 at all other ports. They received during the same period 1,700 protests upon questions of classification, of which 1,129 related to importations at New York and 571 to importations at other ports. During the same time they disposed of 704 of these cases, leaving 996 pending. It appears that the business at the port of New York alone is sufficient to require the whole number of General Appraisers now authorized by law. It would seem, therefore, that an increase in the number of this force is needed for the prompt and speedy dispatch of the additional business coming before them from the other ports.

* Not published.

The General Appraisers represent that the pay of the local appraiser at New York is inadequate, and that while he is held responsible for the proper administration of this most important department of the customs service, he is restricted by law to a nominal rather than actual control of his chief subordinates.

Their recommendation that this office be reorganized and the salary of the appraiser increased merits the early attention of Congress.

Special Agents.

The report of the Supervising Special Agent* presents a summary of the work performed by this branch of the customs service.

A tabular statement is appended to said report showing the business transacted in each of the collection districts and ports, from which it appears that the percentage of cost of collection for the last fiscal year was lower than ever before.

The Supervising Special Agent was detailed to attend the conference of consuls called by the Secretary of State to meet in Paris in August last. His report indicates the valuable results expected in the greater efficiency and uniformity of practice in the consular service, and more harmonious relations between consuls and customs officers.

INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue, showing in detail the operations of this Bureau, is transmitted herewith. The following summary will disclose at a glance the satisfactory condition of that branch of the public service, and the very efficient and economical manner in which it has been conducted:

The receipts from all sources of internal revenue for the fiscal year ended June 30, 1890, were.....	\$142, 594, 696 57
The receipts from the same sources for the fiscal year ended June 30, 1889, were.....	130, 894, 434 20
Making an increase in the receipts for the fiscal year just ended of	11, 700, 262 37
The total cost of collection for the fiscal year ended June 30, 1890, was.....	4, 095, 110 80
The total cost of collection for the fiscal year ended June 30, 1889, was.....	4, 185, 728 65
Making a reduction in the cost of collection for the fiscal year just ended of.....	90, 617, 85

* See Appendix, page 781.

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

The amounts herein stated are the amounts actually collected during the fiscal years mentioned, but in many cases the money collected on the last day of June is not deposited until the first day of July, thus causing a slight discrepancy between the collections and the deposits.

The total production of distilled spirits for the fiscal year ended June 30, 1890, was 111,101,738 gallons; the total production for the fiscal year ended June 30, 1889, was 91,133,550 gallons, making an increase in the production of distilled spirits for the fiscal year just ended of 19,968,188 gallons.

The number of barrels of beer produced during the fiscal year ended June 30, 1890, was 27,561,944. The number of barrels produced during the fiscal year ended June 30, 1889, was 25,119,853, making an increased production for the fiscal year just ended of 2,442,091 barrels.

The total receipts from the taxes on tobacco, cigars, cigarettes, snuff, etc., for the fiscal year ended June 30, 1890, were \$33,958,991.06. The receipts from the same source for the fiscal year ended June 30, 1889, were \$31,866,860.42, making an increase for the fiscal year just ended of \$2,092,130.64.

During the fiscal year ended June 30, 1890, 6,211 distilleries of all kinds were in operation, while for the fiscal year ended June 30, 1889, 4,349 distilleries of all kinds were operated, making an increase in the number of distilleries operated for the fiscal year just ended of 1,862.

The quantity of spirits gauged for the fiscal year ended June 30, 1890, was 324,175,208 gallons. The quantity gauged for the fiscal year ended June 30, 1889, was 288,917,467 gallons, making an increase of the quantity of spirits gauged for the fiscal year just ended of 35,257,741 gallons.

The percentage of cost of collection for the fiscal year ended June 30, 1889, was 3.2. For the fiscal year ended June 30, 1890, the percentage of cost of collection was 2.82.

From this brief summary it appears that while the increase of business was very large in all its branches, resulting in an increase of revenue amounting to \$11,700,262.37 over the year 1889, yet there was a saving of \$90,617.85 in the actual cost of collection.

The estimated receipts from all sources of internal revenue for the current fiscal year will aggregate \$145,000,000.

This estimate has carefully kept in view the reduction made in the tax on tobacco and snuff, and the repeal of the law imposing special taxes on dealers in tobacco, manufacturers of tobacco and cigars, and peddlers of tobacco. Upon the basis of the receipts for the fiscal year ended June 30, 1890, from the various sources of internal revenue

affected by the act of October 1, 1890, the following table has been prepared, which presents in detail the estimated decrease to be expected in receipts :

Estimated reduction in receipts.

Tobacco, chewing and smoking :

Estimated receipts for six months ending December 31, 1890, tax 8 cents per pound.....	\$9,162,740 68
Estimated receipts for six months ending June 30, 1891, tax 6 cents per pound.....	6,872,055 51
Total estimated receipts from tobacco for fiscal year ending June 30, 1891.....	<u>16,034,796 19</u>
Estimated reduction in receipts from tobacco for fiscal year ending June 30, 1891.....	<u>2,290,685 17</u>

Snuff :

Estimated receipts for six months ending December 31, 1890, tax 8 cents per pound.....	368,865 63
Estimated receipts for six months ending June 30, 1891, tax 6 cents per pound.....	276,649 22
Total estimated receipts from snuff for fiscal year ended June 30, 1891.....	<u>645,514 86</u>
Estimated reduction in receipts from snuff for fiscal year ending June 30, 1891.....	<u>92,216 41</u>

Special taxes :

Dealers in leaf tobacco.....	44,492 40
Dealers in manufactured tobacco.....	1,331,118 24
Manufacturers of tobacco.....	5,197 50
Manufacturers of cigars.....	122,896 49
Peddlers of tobacco.....	11,776 51
Total estimated reduction in special taxes for fiscal year ended June 30, 1891.....	<u>1,515,481 14</u>

Recapitulation.

Estimated reduction in receipts from tobacco.....	2,290,685 17
Estimated reduction in receipts from snuff.....	92,216 41
Estimated reduction in receipts from special taxes.....	1,515,481 14
Total estimated reduction in receipts from tobacco, etc., for fiscal year ending June 30, 1891.....	<u>3,898,382 72</u>

The further reduction of \$450,000 may be expected under the operation of those provisions of the act of October 1, 1890, which authorize the fortification of wines with grape brandy free of tax.

It is estimated that about two million five hundred thousand gallons of wine will be fortified, and that about one-fifth of their bulk will be required in grape brandy—say five hundred thousand gallons will be used in the process, tax on which is \$450,000. This would make the total estimated reduction in receipts for the fiscal year ending June 30, 1891, aggregate \$4,348,382.72.

Increase in expenses for next fiscal year.

In connection with the estimate of expenses for the next fiscal year, attention is called to the fact that section 231 of the act of October 1, 1890, provides as follows:

That on and after July 1, 1891, and until July 1, 1905, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section 3689 of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of 2 cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of 1½ cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

It is impossible at present to make even an approximate estimate of the expenses necessary to carry into effect this provision of the law. It is believed, however, that it will require a very considerable sum of money to enable the Department to ascertain upon what sugars this bounty shall be paid, and the rate of bounty to which claimants for same may be entitled.

Congress also enacted a law authorizing the makers of sweet wines to use grape brandy, free of tax, for the fortification of their wines, and I have not yet been able to make an estimate of what additional sums will be required to carry into effect the provisions of this law.

The ascertaining of the amount of bounty to be paid to the producers of sugar is an entirely new feature in the internal-revenue system. The Bureau has none of the machinery required to execute the law. It is simply a collection office. It will be necessary to make a chemical analysis in all cases where bounty is claimed.

It is not deemed practical to have samples sent to this office for analysis, and rely upon the tests made here as to the entire production. The law requires that the tests shall be made by the polariscope, and this will require the services of a large number of chemists of consid-

erable experience. Only one chemist and one microscopist are now employed in the Bureau of Internal Revenue. I am informed that the Department of Agriculture now employs a number of chemists, and gives much attention to the culture of sugar-producing plants and the methods of manufacturing sugar.

In view of these facts, it is respectfully recommended that the law be so amended as to require this bounty to be ascertained and paid by the Department of Agriculture.

If, however, it shall be decided that this Department shall remain charged with the duty of ascertaining and paying the bounty upon sugar, the Secretary is compelled to ask the privilege of being allowed to make a supplemental report upon these two subjects, and to ask for such additional appropriations as may be necessary to give these laws full force and effect, and to fully protect the interests of the Government in their execution.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the Treasurer of the United States, nine subtreasury officers, and two hundred and seventy-five national-bank depositaries. The number of such depositaries on November 1, 1890, was 204.

The amount of public moneys held by national-bank depositaries, including those to credit of the Treasurer's general account and disbursing officers' balances, on March 1, 1889, was \$48,818,991.63, which, being largely in excess of the needs of the public service, I have endeavoured, as far as practicable, to reduce to the amount necessary to be kept with such depositaries for the business transactions of the Government. To accomplish this purpose, without seriously disturbing the business of the people, who may have been borrowers of these depositaries, by any sudden withdrawal of large amounts, each depositary holding any public money, in excess of that needed, was notified on November 30, 1889, to transfer to the subtreasury on or before January 15, 1890, an amount equal to 10 per cent. of the excess, or, if preferred, the whole amount could be transferred at once. This gave ample time for the adjustment of any business changes made necessary by the withdrawal of funds, and resulted in a reduction of about \$9,000,000. A similar notification was given January 28, 1890, allowing until March 1, 1890, to make the transfer, which resulted in a reduction of about \$6,000,000. No further notifications for withdrawals have yet been made, but the holdings of the depositaries have been further reduced by the purchase and redemption of United States bonds held in trust as security for deposits, and

the payment of the deposits, with these depositaries, from the proceeds of the purchases or redemptions, so that on November 1, 1890, the amount held by banks was \$29,937,687.68, a reduction since March 1, 1889, of \$18,881,303.95.

The entire amount thus withdrawn from the banks was in excess of the needs of the public service with those depositaries, and was used in payment of United States interest-bearing bonds purchased either from the banks relinquishing the deposits, or from others, and resulted in a saving to the Government, by reason of the purchase of these bonds, and the consequent stoppage of interest, of about \$400,000 per annum. Such withdrawal also increased the circulation, for in no case was a bank allowed to hold public funds to the amount of the market value of the United States bonds furnished as security therefor. On four-and-a-half per cent. bonds a balance equal to par was allowed, and on four per cent. bonds a balance equal to 110 per cent. of face value, so that for each \$100,000 withdrawn from the banks, payment from the Treasury was made for like amount of bonds, with premium at an average rate of 105½ for four-and-a-half per cent. and 127 for four per cent. bonds, thus returning to the channels of trade the amount of the deposit, and from \$5,000 to \$17,000 additional on each \$100,000. The increase of circulation by these operations was about \$2,000,000.

The amount now held by the national-bank depositaries is still in excess of the requirements of the public service, and further withdrawals will be made whenever it can be done without detriment to business interests.

Some of the objections, believed to be conclusive, against this method of restoring the surplus to circulation, were stated specifically in the Secretary's last annual report. Subsequent experience has confirmed the convictions then expressed, that this policy is unwise and inexpedient, and should never be employed except as a last resort.

During the recent financial stringency the Secretary was frequently urged to adopt this method of reducing the surplus, but he declined to do so for the reasons stated in said report, and also for the further reason that such relief was wholly impracticable to meet a sudden emergency. The law does not permit the transfer of money, once covered into the Treasury, to banks for commercial purposes, and it specifically forbids such transfer of money received from customs duties. The only authorized method of making such deposits is to designate certain banks as depositaries of public moneys, after which they may deposit United States bonds to the amount designated, and then be authorized to receive such funds as may be thereafter collected under the internal-revenue laws.

This is necessarily a very slow process, which would require several weeks, if not months, to produce any substantial effect upon the circulation. Such a policy would certainly prove a most unsatisfactory way of affording relief to the business interests of the country in an impending commercial crisis.

There are doubtless some defects in the independent-treasury system, but an experience of forty-four years has, in my judgment, fully demonstrated its superiority to the bank-deposit policy, which it superseded. In the annual report of the Secretary of the Treasury for the year 1857 will be found a very forcible statement of the relative advantages of the two systems in their ability to meet commercial crises, as illustrated in 1837 under the bank-deposit policy, and in 1857, when the independent-treasury system was in full operation :

The operations of the independent-treasury system, in ordinary times, had been found by experience eminently successful. The danger of loss from unfaithful and inefficient officers, the expense of conducting its operations without the intervention of bank agencies, its deleterious effects upon commercial progress and the general business of the country—all of which were apprehended by the opponents of the measure at the time of its adoption—have been demonstrated to be unfounded. It only remained to encounter a commercial crisis like the present to vindicate the justice and wisdom of the policy against all cause of complaint or apprehension. A brief comparison of the operations of the Treasury Department during the suspension of 1837 and the present time will place the subject before the public mind in the most satisfactory manner.

On the 30th of June, 1837, immediately after the general suspension, the deposit banks held to the credit of the Treasurer of the United States, and subject to his draft, the sum of \$24,994,158.37—a larger amount, in proportion to the receipts and expenditures of the Government, than there was in the Treasury at the time of the suspension by the banks the present year. The funds of the Government being then under the control of the banks, and they either unwilling or unable to pay, the Government was placed in the anomalous condition of having an overflowing Treasury, which it was seeking to deplete by distribution or deposits with the States, and yet unable to meet its most ordinary obligations.

* * * * *

The effort of the Government to withdraw its deposits and get control of its funds was felt as an additional blow aimed at the banks. Every dollar which could thus be drawn from the vaults of the banks diminished to that extent their ability to afford relief to their customers. Their loans had to be contracted, and the demand made by them upon their debtors for settlement increased the pressure already felt in the money market, and thereby added to the general panic and want of confidence, which are the usual attendants of a monetary crisis. The Government was not only embarrassed for want of its money, but in the effort to obtain it became obnoxious to the charge of adding to the general distress, which many persons thought it was its duty to relieve. To avoid a recurrence of these difficulties, the plan of separating the Government from all connection with the banks was suggested, and in 1846 was permanently adopted.

The result is before the country in the occurrences of the last few weeks. The banks, as in 1837, have suspended specie payments, but the analogy ceases there, so far as the operations of the Treasury Department in its disbursements are concerned. The Government has its money in the hands of its own officers, and in the only currency known to the Constitution. It has met every liability without embarrassment. It has resorted to no expedient to meet the claims of its creditors, but with promptness pays each one upon presentation. If the contrast between the operations of 1837 and the present time stopped here it would be enough to vindicate the policy of the independent-treasury system; but it does not. The most remarkable feature distinguishing the two periods has reference to the effect upon the commercial and general business interest of the country produced by the present operations of the independent treasury. It is the relief which has been afforded to the money market by the disbursements in specie of the General Government. In 1837 the demand of the Government for its funds with which to meet its obligations weakened the banks, crippled their resources, and added to the general panic and pressure. In 1857 the disbursements by the Government of its funds, which it kept in its own vaults, supplied the banks with specie, strengthened their hands, and would thus have enabled them to afford relief when it was so much needed, if they had been in a condition to do it.

This item of history, and the many subsequent operations of the independent-treasury system, under like circumstances, are commended to the careful consideration of those persons who now insist upon its repeal, and upon a return to the old bank-deposit policy. It is worthy of observation, also, that the policy of affording "relief to the money market," now so much criticized in certain quarters, is by no means a new thing. It has been the uniform policy of the Government, when possible, in all commercial crises from 1846 to the present time. The difficulty which the Department has encountered during the last year in withdrawing a part of our present bank deposits, even by the careful and conservative methods adopted, and at times when there was no financial pressure, gives some conception of what those difficulties would be in making such withdrawals in times of stringency and commercial distress. The experiences of 1837, related in the above quotations, would be repeated, more or less, in every commercial crisis.

CIRCULATION.

The following tables exhibit the comparative amounts of the various kinds of money in actual circulation at several different periods. I have chosen the census years 1870, 1880, and 1890, because of the convenience afforded for comparing the amount of circulation with population. The various sums stated in the tables are all exclusive of money in the Treasury. They represent, as nearly as is possible, the exact amounts of the several kinds of money in actual circulation among the people at the periods named.

TABLE NO. 1.—Comparative statement showing the changes in circulation during twenty years from October 1, 1870, to October 1, 1890.

	In circulation October 1, 1870.	In circulation October 1, 1890.	Decrease.	Increase.
Gold coin.....	\$78,985,305 00	\$386,939,723 00	.....	\$307,954,418 00
Standard silver dollars.....	.....	62,132,454 00	.....	62,132,454 00
Subsidiary silver and fractional currency.....	38,988,995 00	56,311,846 00	.....	17,322,851 00
Gold certificates.....	28,511,000 00	158,104,739 00	.....	129,593,739 00
Silver certificates.....	.....	309,321,207 00	.....	309,321,207 00
Treasury notes, act July 14, 1890.....	.....	7,106,500 00	.....	7,106,500 00
United States notes.....	329,489,221 00	340,905,726 00	.....	11,416,505 00
National bank notes.....	294,337,479 00	177,250,514 00	\$117,086,965 00	.....
Totals.....	770,312,000 00	1,498,072,709 00	117,086,965 00	844,847,674 00
Net increase.....	.....	.....	.....	\$727,760,709
Average net increase per month.....	.....	.....	.....	3,032,336
Circulation per capita in 1870.....	.....	.....	.....	19.978
Circulation per capita in 1890.....	.....	.....	.....	23.969

TABLE NO. 2.—Comparative statement showing the changes in circulation during ten years from October 1, 1880, to October 1, 1890.

	In circulation October 1, 1880.	In circulation October 1, 1890.	Decrease.	Increase.
Gold coin.....	\$261,320,920 00	\$386,939,723 00	.....	\$125,618,803 00
Standard silver dollars.....	22,914,075 00	62,132,454 00	.....	39,218,379 00
Subsidiary silver.....	48,368,543 00	56,311,846 00	.....	7,943,303 00
Gold certificates.....	7,480,100 00	158,104,739 00	.....	150,624,639 00
Silver certificates.....	12,203,191 00	309,321,207 00	.....	297,118,016 00
Treasury notes, act July 14, 1870.....	.....	7,106,500 00	.....	7,106,500 00
United States notes.....	329,417,403 00	340,905,726 00	.....	11,488,323 00
National bank notes.....	340,329,453 00	177,250,514 00	\$163,078,939 00	.....
Totals.....	1,022,033,685 00	1,498,072,709 00	163,078,939 00	639,117,963 00
Net increase.....	.....	.....	.....	\$476,039,024
Average net increase per month.....	.....	.....	.....	3,966,992
Circulation per capita in 1880.....	.....	.....	.....	20.377
Circulation per capita in 1890.....	.....	.....	.....	23.969

TABLE NO. 3.—Comparative statement showing the changes in circulation during period from March 1, 1889, to October 1, 1890.

	In circulation March 1, 1889.	In circulation October 1, 1890.	Decrease.	Increase.
Gold coin.....	379,497,911 00	386,939,723 00	.....	\$7,441,812 00
Standard silver dollars.....	57,581,904 00	62,132,454 00	.....	4,550,550 00
Subsidiary silver.....	51,944,751 00	56,311,846 00	.....	4,367,095 00
Gold certificates.....	130,210,717 00	158,104,739 00	.....	27,894,022 00
Silver certificates.....	246,628,953 00	309,321,207 00	.....	62,692,254 00
Treasury notes, act July 14, 1890.....	.....	7,106,500 00	.....	7,106,500 00
United States notes.....	317,380,505 00	340,905,726 00	.....	23,525,221 00
National bank notes.....	220,961,155 00	177,250,514 00	\$43,710,641 00	.....
Totals.....	1,404,205,896 00	1,498,072,709 00	43,710,641 00	137,577,454 00

Increase of circulation per capita in nineteen months, about \$1.51.

Net increase.....	\$93,866,813
Average net increase per month.....	4,940,358

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TABLE NO. 4.—Comparative statement showing the changes in circulation during period from March 1, 1885, to October 1, 1886.

	In circulation March 1, 1885.	In circulation October 1, 1886.	Decrease.	Increase.
Gold coin.....	\$334,268,447 00	\$364,894,599 00	.....	\$30,626,152 00
Standard silver dollars.....	40,686,187 00	60,170,793 00	.....	19,484,606 00
Subsidiary silver.....	44,802,220 00	48,176,838 00	.....	3,374,618 00
Gold certificates.....	112,683,290 00	84,691,807 00	\$27,991,483 00	.....
Silver certificates.....	111,467,951 00	95,387,112 00	16,080,839 00	.....
United States notes.....	327,954,194 00	310,161,935 00	17,792,259 00	.....
National bank notes.....	314,886,770 00	301,406,477 00	13,480,293 00	.....
Totals.....	1,286,749,059 00	1,264,889,561 00	75,344,874 00	53,485,376 00

Decrease of circulation per capita in 19 months, about 40 cents.

Net decrease.....	\$21,859,498
Average net decrease per month.....	1,150,500

TABLE NO. 5.—Comparative statement showing the changes in circulation during period from July 1 to October 1, 1890.

	In circulation July 1, 1890.	In circulation October 1, 1890.	Decrease.	Increase.
Gold coin.....	\$374,396,381 00	\$386,939,723 00	.....	\$12,543,342 00
Standard silver dollars.....	56,166,356 00	62,132,454 00	.....	5,966,098 00
Subsidiary silver.....	54,069,743 00	56,311,846 00	.....	2,242,103 00
Gold certificates.....	131,380,019 00	158,104,739 00	.....	26,724,720 00
Silver certificates.....	297,210,043 00	309,321,207 00	.....	12,111,164 00
Treasury notes, act July 14, 1890.....	.....	7,106,500 00	.....	7,106,500 00
United States notes.....	334,876,826 00	340,905,726 00	.....	6,028,900 00
National bank notes.....	181,619,008 00	177,250,514 00	\$4,368,494 00	.....
Totals.....	1,429,718,376 00	1,498,072,709 00	4,368,494 00	72,722,827 00

Net increase.....	\$68,354,333
Average net increase per month.....	22,784,778

Table No. 1 shows that during the last twenty years the net aggregate increase of money in actual circulation among the people was \$727,760,709. Average monthly increase during that period, \$3,032,336. Per capita increase, \$3.991.

Table No. 2 shows that for the last ten years the aggregate increase has been \$476,039,024. Average monthly increase for same period, \$3,966,992. Per capita increase, \$3.592.

Table No. 3 shows that for the period of nineteen months from March 1, 1889, to October 1, 1890, the aggregate increase has been \$93,866,813. Average monthly increase on same period, \$4,940,358. Per capita increase, about \$1.50.

Table No. 4 shows that for the corresponding period of nineteen months from March 1, 1885, to October 1, 1886, the aggregate decrease in circulation among the people was \$21,859,498. Average monthly decrease for same period, \$1,150,500. Per capita decrease, about 40 cents.

Table No. 5 shows that for the period of three months from July 1 to October 1, 1890, the aggregate increase of circulation in actual use among the people was \$68,354,333. Average monthly increase for same period of three months, \$22,784,778.

These various changes in the amounts, in actual circulation among the people, were caused partly by the additions of new kinds of money, partly by the retirement of certain other kinds, and sometimes, very largely, by the policies pursued by the Treasury Department. The policy of hoarding, in order to show a very large surplus, accounts mainly for the heavy *decrease* of circulation shown from March, 1885, to October, 1886. The opposite policy of keeping the surplus as low as practicable by the purchase of United States bonds, and thereby saving interest, and at the same time returning the money to the channels of trade, largely accounts for the remarkable increase in circulation during the last nineteen months, as shown in tables Nos. 3 and 5.

This fact will be more readily understood by the statement that from March 4, 1885, to October 1, 1886, the total amount disbursed in redemption of bonds was \$79,026,200, while for a corresponding period from March 4, 1889, to October 1, 1890, the total amount disbursed in the redemption and purchase of bonds was \$239,799,091.

SILVER.

In my last annual report, I presented, for the consideration of Congress, a plan for the utilization of the silver product of the United States.

The measure proposed was briefly this: To purchase, at the market price, the silver bullion product of our mines and smelters, and to issue, in payment, legal tender notes, redeemable in a quantity of silver bullion equivalent in value, at the date of presentation, to the face of the notes, or in gold, at the option of the Government, or in silver dollars, at the option of the holder.

This measure was suggested with a view to promote the joint use of gold and silver as money, to increase the volume of paper currency by the annual addition of an amount equal to the value of our silver product, to provide a home market for the American product of silver, and, by so doing, enhance the value of that metal, until a point were reached where we could with safety open our mints to the free coinage of both metals at a fixed ratio.

A bill embodying, with some modifications, the measure suggested was favorably reported in the House of Representatives of the Fifty-first Congress from the Committee on Coinage, Weights, and Measures, and was adopted by the House.

The bill was amended in the Senate by the substitution of a free coinage measure.

As the result of a conference between the two bodies, a bill was passed, and approved by the President, July 14, 1890, the essential provisions of which are: The monthly purchase by the Government of 4,500,000 ounces of silver, at the market price, to be paid for in legal tender notes, redeemable in coin, and the repeal, after July 1, 1891, of the mandatory coinage of silver dollars.

The material points of difference between the measure recommended and the one adopted by Congress, are that the new silver law limits the purchases of silver to 4,500,000 ounces per month, without distinction as to domestic and foreign production, instead of taking the entire silver bullion product of the United States as proposed, and omits the bullion redemption feature.

Immediately on the passage of the law new forms of legal-tender notes were designed, in denominations of one, two, five, ten, twenty, fifty, one hundred, and one thousand dollars, and were engraved and printed at the Bureau of Engraving and Printing. Owing to the fact that the purchases under the act were to commence thirty days after its passage, it was necessary that the larger denominations of notes should be engraved first, but, at this time, a sufficient supply of the smaller denominations of notes are being received, and it will be the policy of the Department to pay out small notes, as far as practicable, in the purchase of silver.

Regulations were also prepared inviting offers for the sale of silver for consideration at the Treasury Department, at 1 o'clock p. m., on Mondays, Wednesdays, and Fridays of each week, and the effort has been to distribute the purchases as nearly as possible throughout the month.

Under the operations of this law, the amount of silver purchased from August 13, 1890, to December 1, 1890, aggregated 16,778,185 fine ounces, costing \$18,671,075, an average of \$1.1128 per fine ounce.

The price of silver advanced rapidly after the passage of the new law; indeed, the immediate effect of the law had been largely anticipated in the advance in price prior to its passage.

On the 1st of July, 1890, the price of silver was \$1.04,6. To July 14, the price had advanced to \$1.08; to August 13, \$1.13, and to September 3, \$1.21, the highest point reached.

Since that date there has been a decline, with some fluctuations, to the present time, the price falling as low as \$0.97.

Notwithstanding the fact that the advance in the price of silver following the passage of the law has not been maintained, the Secretary

ventures to express the belief that the new silver act is a great improvement over the law repealed, and that its beneficial results will eventually commend it to general approval. As yet the period of time has been too brief to really test the merits of the law, and the permanent effect which it will have on the price of silver.

One thing is certain, that it has been the means of providing a healthy and much-needed addition to the circulating medium of the United States.

The amount of Treasury notes issued on purchases of silver bullion from August 13 to November 23, 1890, has been \$18,807,000.

It must be apparent to any careful observer of the movement of silver, that the recent violent fluctuations in price are mainly due to speculative operations in the large surplus of from eight to ten million ounces, which has not been absorbed by Treasury purchases. This downward tendency has been materially assisted by a severe and almost constant stringency of the money market. This surplus was accumulated, in the first instance, by the withholding from the market, by producers and speculators, for some months prior to the passage of the new silver act, of the current product of American silver, in the hope of securing a better price. It has been maintained and augmented both by importations of foreign silver and by a falling off in the export of domestic silver, the latter occasioned doubtless by the fact that in the purchases of silver under the new silver law, the Treasury Department has paid, as a rule, a price considerably in excess of the price of silver in London. The imports into the United States of foreign silver from May 1 to November 1 of the present year have exceeded the exports of domestic silver by some \$7,750,000, while, for the corresponding period of last year, the exports exceeded the imports by some \$7,860,000, a difference of \$15,610,000, an amount in excess of the value of the present visible stock of silver on the American market. So, too, in regard to the movement of silver from San Francisco to the Orient; not one ounce of silver bullion has been shipped since the first of May, against an average export for prior years of from \$5,000,000 to \$10,000,000. So that the present surplus stock of silver may, at any time, be augmented by imports or diminished by exports, and, as the current product of silver from our mines does not differ very widely from the monthly purchases by the Government, it is probable that the existing surplus will remain for some time an impediment to the permanent and steady advance of silver. Even if the present surplus should be purchased by the Government, importations from abroad might, at any time, accumulate an additional stock of silver, the manipulations of which by

speculators would result in wide fluctuations in price. Had the law provided for the purchase of only the product of the United States, this surplus would have been absorbed ere this, and as none would have been imported for speculative purposes no surplus would have been accumulated. The withdrawal of the entire silver product of our mines and smelters, which amounts to nearly one-half of the world's annual output of silver, would probably soon create a shortage abroad, and this in turn would cause a steady and permanent advance in price.

PRECIOUS METALS.

Deposits and purchases.

The value of the gold deposited at the mints and assay offices, during the fiscal year, 1890, was \$49,228,823.56, of which \$6,565,728.30 were re-deposits.

Of the gold deposited, \$30,474,900.25 was the product of our own mines; \$7,990,706.22, foreign coin and bullion; \$655,474.96, light-weight domestic gold coin; and \$3,542,013.83 old material.

The silver received aggregated 37,438,788.17 standard ounces, of the coining value of \$43,565,135.15, including re-deposits, \$790,982.83 standard ounces, of the value of \$920,416.38.

Of the silver received, 32,430,150.84 standard ounces, of the coining value of \$37,736,902.64, were classified as of domestic product; 2,057,950.60 standard ounces, of the coining value of \$2,394,706.15, as foreign silver bullion; 1,056,846.28 standard ounces, of the coining value of \$1,229,784.75, as foreign silver coin; 511,228.22 standard ounces, of the coining value of \$594,883.74, as uncurrent domestic coins; 6,884.32 standard ounces, of the coining value of \$8,010.84, as trade dollars; and 584,745.08 standard ounces, of the coining value of \$680,430.65, as old material.

Coinage.

The coinage of the mints, during the fiscal year, was the largest in the history of the mint in this country, aggregating 112,698,071 pieces, valued as follows:

Gold	\$22,021,748 50
Silver dollars	35,923,816 00
Subsidiary silver	892,020 70
Minor coins	1,416,851 73
Total	60,254,436 93

Bars.

In addition to the coinage, gold bars were manufactured of the value of \$23,342,433.34, and silver bars of the value of \$7,045,357.80, a total of \$30,387,791.14.

Gold bars were exchanged for gold coin, under the provisions of the act of May 26, 1882, of the value of \$16,357,677.70.

Purchases of silver.

The amount of silver purchased, during the fiscal year, for the coinage of silver dollars was 30,912,111.17 standard ounces, costing \$26,899,326.33, an average cost of \$0.96,68 per fine ounce.

The total amount of silver purchased under the act of February 28, 1878, to August 12, 1890, the date the new silver law went into effect, aggregated 323,635,576.19 standard ounces, costing \$308,199,261.71, an average of \$1.05,8 per fine ounce.

The amount of silver purchased under the act of July 14, 1890, from August 13, the date it went into effect, to October 31, 1890, was 12,281,145.86 fine ounces, costing \$14,043,221.80, an average of \$1.14,349 per fine ounce.

The net seigniorage on the coinage of silver, during the twelve years ended June 30, 1890, including the balance in the coinage mints on July 1, 1878, has been \$65,698,057.41.

Price of silver.

The price of silver in London, at the commencement of the fiscal year, was 42 pence, and, at the close, 47½ pence, an advance of 5½ pence, equivalent to 12.6 cents per fine ounce.

The average price, during the year, was \$0.96,883 per fine ounce.

Since the close of the fiscal year, the fluctuations in price have covered a wide range. To July 14, the date of the passage of the new silver law, the price had risen in London to 49½ pence and in New York to \$1.08 per fine ounce. On August 13, the date the new silver law went into effect, the price in London had reached 51½ pence and in New York \$1.13 per fine ounce.

The highest price in London was reached, September 3, viz., 54½ pence, equivalent, at the par of exchange, to \$1.19½ per fine ounce, and in New York, on September 19, when silver touched \$1.21 per fine ounce. The present price is \$1.065.

Imports and exports.

The loss of precious metals by net export, during the year, was :

Gold.....	\$4, 253, 047
Silver.....	8, 545, 455

Product of gold and silver.

The mines of the United States yielded, during the calendar year 1889, precious metals as follows :

Gold :	
Value.....	\$32, 800, 000
Silver :	
Fine ounces.....	50, 000, 000
Commercial value.....	\$46, 750, 000
Coining value.....	\$64, 646, 464

The product of gold and silver in the world is estimated to have been for the same year :

Gold.....		\$121, 162, 000
Silver	{ Commercial value.....	116, 674, 000
	{ Coining value.....	161, 318, 000

World's coinage.

The coinage of the world, during the calendar year 1889, as far as reported, was :

Gold.....	\$168, 901, 519
Silver	135, 602, 064

Metallic stock.

The stock of gold and silver in the United States, on November 1, 1890, is estimated to have been \$1,180,236,177, of which \$694,865,680 consisted of gold coin and bullion, \$380,988,466 of standard silver dollars, \$77,145,591 of subsidiary silver coin, and \$27,236,440 of silver bullion.

Industrial consumption.

The value of the precious metals used in the United States in the industrial arts was, for the calendar year 1889, gold, \$16,697,000, and silver, \$8,767,000, of which \$9,686,827, gold, and \$7,297,933, silver, were domestic bullion.

Legislation.

The attention of Congress is respectfully requested to the act of May 26, 1882, authorizing the exchange of gold bars for gold coin, free of charge, at the coinage mints and at the United States assay office at New York. I am of the opinion that this act has facilitated the movement of gold from this country, and have the honor to recommend its repeal, or that it be so modified as to make the exchange of gold bars for gold coin discretionary with the Treasury Department, and to allow

the imposition of a small charge equivalent to the cost of manufacturing the bars, when the bars are intended for export.

Legislation is also recommended looking to the re-coinage of the subsidiary silver coins in the Treasury. There were on October 25, 1890, subsidiary silver coins in the Treasury of the face value of \$19,545,362.71, of which some \$600,000 were actually uncurrent, and a considerable portion of the remainder consisted of coins no longer authorized to be issued.

Of the balance, the large sum of \$17,427,663.50 consisted of half-dollars, for which there is no demand.

If authority of law existed for the recoinage of these coins into new coins of denominations for which there is a popular demand, it is believed that the very large cash asset of \$19,000,000, at present unavailable, could be made an available asset.

Aside from the importance of relieving the Treasury from this incubus of uncurrent coin, it is the duty of the Government to see that the people are provided with a suitable amount of change money in an attractive and desirable form. Instead of waiting for small annual appropriations to accomplish this desirable end, it seems eminently proper that authority should be granted the Treasury Department to recoin this uncurrent silver coin into new coin, and to pay the loss incident to such recoinage from the very large profits which have been made by the Government on the manufacture and issue of silver coins. I can conceive of no good reason for hoarding, in the Treasury vaults, nineteen millions of useless coin, which the people will not accept, and denying to them the use of this large amount of money in a form very much needed. A bill was favorably reported from the Committee on Coinage, Weights, and Measures of the Fifty-first Congress, and is now on the House Calendar, authorizing such recoinage, and I have the honor to respectfully urge its prompt and favorable consideration.

On February 18, 1890, a communication was addressed to the chairman of the Committee on Public Buildings and Grounds of the House of Representatives, recommending the passage of the bill for the sale of the present site and the purchase of a new site and the erection of a suitable building for the mint at Philadelphia. The bill was favorably reported from the Committee on Public Buildings and Grounds, and is now on the House Calendar, and it is recommended that it be enacted into law at the present session of Congress.

NATIONAL BANKS.

The report of the Comptroller of the Currency contains full information in reference to the affairs of national banks, and covers the opera-

tious of the Bureau for the twelve months ended October 31, 1890. During this period 307 new associations have been organized, 50 have gone into voluntary liquidation, and 9 have been placed in the hands of receivers. The net increase is 248, constituting a larger growth than during any similar period since 1865. The number of active banks on October 31, 1890, was 3,567, which is an increase over any previous date.

These banks have in capital stock \$659,782,865; bonds deposited to secure circulation, \$140,190,900; and bank notes outstanding \$179,755,643, including \$54,796,907, represented by lawful money deposited to redeem circulation still outstanding. The gross decrease in circulation during the year, including notes of gold banks, and those of failed and liquidating associations, was \$22,267,772, and the decrease in circulation secured by United States bonds was \$5,248,549.

On October 2, 1890, the date of the last report of condition, 3,540 banks were opened for business. These associations report an aggregate capital of \$650,447,235; surplus, \$213,563,895; and undivided profits, \$97,006,636. Gross deposits, including amounts due banks, are stated at \$2,023,502,067; loans and discounts, \$1,970,022,687; an increase in each of these items over any previous date. They held \$195,908,859 in specie; \$80,604,731 in legal-tender notes; \$18,492,392 in national-bank notes, and \$6,155,000 in United States certificates of deposit.

Accessions to the system have been most numerous in the States west of the Mississippi River, Texas being most prominent, with 63 new associations.

The Comptroller again calls attention to the fact that the issue of circulating notes has become unremunerative, on account of the high premium commanded by the bonds of the United States, and renews his recommendations of last year, in which I concur, that the obligatory deposit of bonds be reduced, that circulation be issued equal in amount to the par value of the bonds pledged, and that the semi-annual duty thereon be fixed at one-fourth of one per centum per annum. He also asks that Congress provide for the semi-annual publication of the detailed reports of national banking associations.

Reports received and tabulated show that drafts were drawn by 3,329 national banks upon their correspondents during the year ended June 30, 1890, aggregating \$11,550,898,255, at an average cost to the purchaser of 8½ cents premium on each one hundred dollars. An estimate of the amount of drafts drawn by other banks and bankers is also submitted, from which it would appear that the domestic exchange drawn by banking institutions in the United States during the last fiscal year aggregated \$17,927,524,760.

The Comptroller has obtained and published returns exhibiting the proportion of coin, paper money, checks, and drafts used in banking operations, as shown by detailed statements of the receipts of the national associations on July 1 and September 17, 1890.

For the first date reports were received from 3,364 national banks. Their total receipts on that day were \$421,824,726. Of this sum \$3,726,605 was in gold coin, \$1,352,647 in silver coin, \$6,427,973 in gold Treasury certificates, \$6,442,638 in silver Treasury certificates, \$7,881,786 in legal tender Treasury notes, \$5,244,967 in national-bank notes, \$520,000 in United States certificates of deposits for legal-tender notes, \$189,408,708 in checks, drafts, certificates of deposit, and bills of exchange, \$4,391,177 in clearing-house certificates, \$194,290,203 in exchanges for clearing-houses, and \$2,138,022 in miscellaneous items. Of the total receipts 7.50 per cent. consisted of coin and paper money, and the remainder, 92.50 per cent., was in checks, drafts, and other substitutes for money.

The total receipts of 3,474 national banks for September 17, 1890, is stated at \$327,278,251, of which coin and paper money constituted 8.96 per cent., and checks, drafts, etc., 91.04 per cent. The falling off in total receipts on the latter date is due to the severe stringency in the money market then prevailing.

Similar statistics were procured in 1881. A comparison shows that a larger proportion of coin and paper money enter into banking operations in 1890 than in 1881. These percentages for the two days in 1881 are 4.87 and 5.91 respectively; in 1890, for similar dates, 7.50 and 8.96 per centum. The increased use of money here shown is deemed significant, when considered in connection with the present apparent insufficiency in the amount of coin and paper money in circulation.

Aside from the right to issue circulating notes the national banking system seems to be more favorably regarded than heretofore, and is rapidly extending its sphere of operations. The transactions of the year have been attended by a more than average degree of success.

ENGRAVING AND PRINTING.

The work of the Bureau of Engraving and Printing during the past year has been satisfactorily performed. The Bureau was able to meet all demands upon it, every sheet of securities and stamps actually needed in the work of the Department being furnished. The new Treasury notes authorized by act of July 14, 1890, have been promptly furnished, the denominations of \$100 and \$1,000 being ready for issue thirty days from the passage of the act, and the other denominations following as rapidly as possible thereafter. The preparatory work on the new wing

of the building is being pushed forward with all possible dispatch, and will be completed and fitted up for the occupancy of the Bureau at an early day. This will greatly relieve the present over-crowding of the employes. There is still needed, to make the facilities for the execution of the Bureau's work complete, an out-building for the accommodation of the ink mills, laundry, carpenter-shop, stable, and storage room. The necessity for this additional building has heretofore been called to the attention of Congress, and I recommend that an appropriation be made at this session for its erection.

FOREIGN COMMERCE.

The value of our foreign commerce during the last fiscal year was greater than for any previous year. It amounted to \$1,647,139,093, as against \$1,487,533,027 during the fiscal year 1889, an increase of \$159,606,066.

The value of imports of merchandise also during the last fiscal year was the largest in the history of our commerce, amounting to \$789,310,409, as against \$745,131,652 during the fiscal year 1889, an increase of \$44,178,757.

The value of exports of merchandise during the same period was \$857,828,684, as against \$742,401,375 for the previous year, 1889, an increase of \$115,427,309.

The exports exceeded the imports of merchandise by \$68,518,275.

The exports of domestic merchandise were \$115,011,219 in excess of the value of such exports during the preceding year. The greater portion of the increase occurred in the following articles, stated in the order of magnitude of increase: Provisions, breadstuffs, raw cotton, iron and steel and manufactures of, vegetable oils, unmanufactured tobacco, and wood and manufactures of. This increase was in the following articles: Breadstuffs, \$31,049,266; provisions, \$32,142,069; cattle and hogs, \$15,196,492; and raw cotton, \$13,193,522; a total of \$91,581,349.

The value of the imports and exports of merchandise and specie during the last three fiscal years has been as follows:

Merchandise.

	1888.	1889.	1890.
Exports—			
Domestic	\$683,862,104	\$730,282,609	\$845,293,823
Foreign	12,092,403	12,118,766	12,534,856
Total	695,954,507	742,401,375	857,828,684
Imports	723,957,114	745,131,652	789,310,409
Excess of exports			68,518,275
Excess of imports	28,002,607	2,730,277	

Specie.

	1888.	1889.	1890.
Exports—			
Gold.....	\$18,376,134	\$59,952,285	\$17,274,491
Silver.....	28,037,949	36,689,248	34,873,929
Total.....	46,414,183	96,641,533	52,148,420
Imports—			
Gold.....	43,934,317	10,284,858	12,943,342
Silver.....	15,403,669	18,678,215	21,032,984
Total.....	59,337,986	28,963,073	33,976,326
Excess of exports.....		67,678,460	18,172,094
Excess of imports.....	12,923,803		

The following table shows the distribution of the greater portion of our commerce by countries, continents, and grand divisions of the globe.

Countries and grand divisions.	Exports.			Imports.	Total exports and imports.	Excess of exports + and of imports —.
	Domestic.	Foreign.	Total.			
COUNTRIES.						
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollar.</i>
Great Britain and Ireland.....	444,459,009	3,436,653	447,895,662	186,488,956	634,384,618	+261,406,706
Germany.....	84,315,215	1,243,097	85,563,312	98,837,683	184,400,995	-13,274,371
France.....	49,013,004	964,020	49,977,024	77,672,311	127,649,335	-27,695,287
West Indies.....	32,183,671	1,013,551	33,197,222	78,004,241	111,201,463	-44,807,019
British North American Possessions.....	38,544,454	2,959,358	41,503,812	39,396,980	80,900,792	+2,106,832
Brazil.....	11,902,496	69,718	11,972,214	59,313,756	71,290,970	-47,346,542
Netherlands.....	22,487,588	170,207	22,657,795	17,029,233	39,687,028	+5,628,562
Mexico.....	12,666,108	619,179	13,285,287	22,690,915	35,976,202	-9,405,623
Belgium.....	26,140,377	490,067	26,630,444	9,236,482	35,966,926	+17,293,962
Italy.....	12,974,249	93,847	13,068,096	20,330,051	33,398,147	-7,261,955
All other countries.....	110,607,657	1,470,159	112,077,816	180,204,801	292,282,617	-68,126,985
Total.....	845,293,828	12,534,856	857,828,684	789,310,409	1,647,139,093	+68,518,275
GRAND DIVISIONS.						
Europe.....	677,284,365	6,452,032	683,736,397	449,987,266	1,133,723,663	+233,749,131
North America—						
British North American Possessions.....	38,544,454	2,959,358	41,503,812	39,396,980	80,900,792	+2,106,832
Miquelon, Langley, and St. Pierre Islands.....	446,844	16,299	463,143	37,295	500,438	+425,848
Mexico, Central American States, and British Honduras.....	18,118,947	817,286	18,936,233	30,930,190	49,866,423	-11,993,957
West Indies.....	32,183,671	1,013,551	33,197,222	78,004,241	111,201,463	-44,807,019
Total North America.....	89,293,916	4,806,494	94,100,410	148,368,706	242,469,116	-54,268,296
South America.....	37,745,002	1,007,646	38,752,648	90,006,144	128,758,792	-51,253,496
Asia and Oceania.....	35,920,452	236,637	36,157,089	95,863,401	132,020,490	-59,706,312
Africa.....	4,590,127	23,575	4,613,702	3,821,477	7,935,179	+1,292,225
All other countries.....	4,459,966	8,472	4,468,438	1,763,415	2,231,853	-1,294,977
Total.....	845,293,828	12,534,856	857,828,684	789,310,409	1,647,139,093	+68,518,275

It will be seen that our total trade in merchandise with Great Britain and Ireland amounted to \$634,384,618, of which the value of exports was \$447,895,662, and the value of imports, \$186,488,956, showing an excess in exports of \$261,406,706. Our trade with Germany showed an excess of imports of \$13,274,371; with France, of \$27,695,287.

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In our total trade with Europe the excess of exports over imports was \$233,749,131.

Our commerce in merchandise with North America, including Mexico, Central America, and West Indies, amounted to \$242,469,116, of which the value of the imports was \$148,368,706, and of the exports, \$94,100,410, an excess of imports of \$54,268,296.

Our total trade with South America in merchandise amounted to \$128,758,792, of which the value of the imports was \$90,006,144, and of the exports, \$38,752,648, an excess of imports of \$51,253,496.

Exports.

The total value of exports of domestic merchandise was \$845,293,828, an increase of \$115,011,219 over the preceding year, and was greater than that of any year except 1881.

The material increase or decrease in value of the principal articles of export was as follows:

<i>Increase.</i>	
Provisions.....	\$32,077,117
Breadstuffs.....	31,049,266
Animals.....	15,263,323
Cotton, unmanufactured.....	13,193,522
Iron and steel, and manufactures of.....	4,386,131
Vegetable oil.....	4,086,658
Tobacco leaf.....	2,578,488
Leather, and manufactures of.....	1,691,141
Mineral oil, crude.....	1,661,103
Carriages and cars.....	1,656,157
Wood, and manufactures of.....	1,355,824

<i>Decrease.</i>	
Hops.....	\$1,713,261
Copper ore.....	1,465,022
Clover seed.....	1,348,549
Fruits, including nuts.....	1,012,037

There was an increase in the value of domestic exports—

To the United Kingdom.....	\$64,468,878
To Germany.....	17,746,520
To France.....	3,902,012
To South America.....	4,090,678
To West Indies.....	2,242,146
To Mexico.....	1,779,820

And a decrease—

To British North American provinces.....	\$1,262,228
To British Australia.....	1,084,066

The value of the principal articles of domestic exports during the three years ending June 30, 1890, was as follows :

	1888.	1889.	1890.
Cotton, and manufactures of.....	\$236,029,949	\$247,987,914	\$260,968,069
Breadstuffs.....	127,191,687	123,876,661	154,925,927
Provisions, comprising meat and dairy products.....	93,058,080	104,122,444	136,264,506
Ore, mineral.....	47,042,409	49,913,677	514,030,089
Animals.....	12,885,090	18,374,805	33,638,128
Wood, and manufactures of.....	23,063,108	26,910,672	28,274,529
Iron and steel, and manufactures of, including iron ore...	17,768,028	21,156,109	25,542,208
Tobacco, and manufactures of.....	25,514,541	22,609,668	25,355,601
Leather, and manufactures of.....	9,583,411	10,747,710	12,438,847
Oil-cake and oil-cake meal.....	6,423,930	6,927,912	7,999,926
Coal.....	6,295,380	6,690,479	6,856,088
Chemicals, drugs, dyes, and medicines.....	5,633,972	5,542,753	6,224,504
Copper ore.....	5,064,687	7,518,258	6,053,236
Fish.....	4,177,930	5,969,235	6,040,826
Furs, and fur-skins.....	4,777,246	5,034,435	4,661,934
Spirits of turpentine.....	3,580,106	3,777,525	4,590,931
Fruits, including nuts.....	3,510,208	5,071,584	4,059,547
Total.....	631,599,762	672,231,841	775,297,896
Value of all domestic exports.....	683,862,104	730,282,609	845,293,828
Per cent. of enumerated articles to total.....	92.4	92.1	91.7

The value of the domestic exports during the two years ending June 30, 1890, classified by groups according to character of production, was as follows :

	1889.		1890.	
	Values.	Per cent.	Values.	Per cent.
Products of agriculture.....	\$532,141,490	72.87	\$629,820,808	74.51
Products of manufacture.....	138,675,507	18.99	151,102,376	17.87
Products of mining (including mineral oils).....	19,947,518	2.73	22,297,755	2.64
Products of the forest.....	26,997,127	3.70	29,473,084	3.49
Products of the fisheries.....	7,106,388	.97	7,458,385	.88
Other products.....	5,414,579	.74	5,141,420	.61
Total.....	730,282,609	100.00	845,293,828	100.00

Imports.

The total value of the imports was \$789,310,409, an increase of \$44,178,757 over the preceding year, of which the sum of \$9,181,551 represents free merchandise, and \$34,997,206 dutiable merchandise.

The material increase or decrease in value of the principal classes of imports was as follows :

Increase.

Free of duty :	
Silk, unmanufactured.....	\$4,998,638
Coffee.....	3,542,550
India rubber and gutta-percha, crude.....	2,467,381
Dutiable :	
Sugar, molasses, etc.....	8,484,839
Tobacco, and manufactures of.....	7,099,464
Wool, manufactures of.....	4,017,490

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Dutiable—*Continued.*

Cotton, manufactures of	\$3, 112, 113
Flax, hemp, jute, etc., manufactures of	2, 715, 726
Vegetables	2, 185, 575
Wood, and manufactures of	1, 764, 853
Chemicals, drugs, dyes, and medicines	1, 758, 451

Decrease.

Free of duty :

Hides and skins, other than fur-skins	3, 245, 864
Paper stock, crude	663, 599

Dutiable:

Wool, unmanufactured	2, 710, 432
Barley	2, 093, 989
Flax, jute, etc.	2, 091, 818
Rice	963, 151
Seeds, not medicinal	907, 800

There was an increase in the value of our imports as follows:

From Germany	\$17, 095, 237
From Great Britain and Ireland	8, 219, 889
From France	8, 105, 693
From Netherlands	6, 078, 390
From Japan	4, 415, 332
From Italy	2, 337, 902
From Spanish West Indies	2, 017, 221
From Austria-Hungary	1, 689, 081
From Mexico	1, 437, 314

And a decrease as follows :

From British North American Possessions	3, 612, 493
From British Australasia	1, 720, 535
From Uruguay	1, 232, 061
From British West Indies	1, 120, 544
From Brazil	1, 085, 048

Imports entered for consumption.

The value of imported merchandise entered for consumption and the duty collected thereon, during the last five fiscal years, has been as follows :

Year ending June 30—	Value of merchandise.		Duty collected.	Average rate collected on—	
	Free of duty.	Dutiable.		Dutiable.	Free and dutiable.
				<i>Per cent.</i>	<i>Per cent.</i>
1885	\$192, 912, 234	\$386, 667, 820	\$177, 319, 550	45.86	30.59
1886	211, 530, 759	413, 773, 055	188, 379, 397	45.55	30.13
1887	233, 093, 659	450, 325, 322	212, 032, 424	47.10	31.02
1888	244, 104, 852	468, 143, 774	213, 509, 802	45.63	29.90
1889	256, 574, 630	484, 856, 768	218, 701, 774	45.13	29.50
1890	266, 102, 778	507, 571, 794	225, 522, 304	44.45	29.16

TRADE WITH CENTRAL AND SOUTH AMERICA.

Our total imports of merchandise from Mexico, Central and South American States, British Honduras, and the West Indies, during the fiscal year 1890, amounted to \$198,940,575, or 25.20 per cent. of our total imports of merchandise.

The value of our exports of merchandise to these same countries during the same period was \$90,886,103, or 10.59 per cent. of the value of our total exports of merchandise.

Our total imports and exports of merchandise from and to these countries, during the same period, amounted to \$289,826,678, or 17.6 per cent. of our total imports and exports of merchandise.

It will be seen that the excess of our imports of merchandise from these countries over our exports to them amounted to \$108,054,472. In other words, our imports of merchandise were 68.63 per cent. and exports 31.37 of the total trade with these countries, and we imported merchandise to the value of \$2.18 for every dollar in value exported to these countries.

The excess of imports over exports of merchandise for the fiscal year 1889 was \$117,917,883. For the fiscal year 1888 this excess was \$109,120,785.

The following table shows the value of imports and exports of merchandise in the trade of the United States with Mexico, Central America, the West Indies, and South America, and the excess of imports or of exports, during the years ending June 30, 1888, 1889, and 1890.

Countries from which imported and to which exported.	1888.				1889.				1890.			
	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.
Mexico.....	\$17,329,889	\$9,897,772	\$7,432,117		\$21,253,601	\$11,486,896	\$9,766,705		\$22,690,915	\$13,285,287	\$9,405,628	
British Honduras.....	183,635	326,494		\$142,859	211,465	369,598		\$158,133	186,831	354,468		\$167,637
Central American States—												
Guatemala.....	2,085,467	916,861	1,168,606		2,346,685	994,701	1,351,984		2,281,681	1,345,719	935,962	
Nicaragua.....	1,496,171	927,022	569,149		1,747,246	1,009,687	737,559		1,655,690	1,373,019	282,671	
Costa Rica.....	1,608,979	1,083,860	525,119		1,442,365	983,164	459,201		1,676,711	1,126,170	550,541	
Salvador.....	1,473,430	647,268	826,162		1,662,162	701,196	960,966		1,453,958	899,546	554,412	
Honduras.....	959,831	690,575	269,256		1,215,561	637,175	578,386		984,404	552,024	432,380	
Total.....	7,623,378	4,265,586	3,357,792		8,414,019	4,325,923	4,088,096		8,052,444	5,296,478	2,755,966	
West Indies—												
Cuba and Porto Rico....	53,781,570	12,023,178	41,708,392		55,837,996	13,916,242	41,921,754		57,855,217	15,381,953	42,473,264	
British West Indies.....	12,550,940	7,611,533	4,939,407		15,985,562	8,388,106	7,597,456		14,865,018	8,288,786	6,576,232	
All other.....	5,283,156	8,234,391		2,951,235	6,123,775	8,535,805		2,412,030	5,284,006	9,526,483		4,242,477
Total.....	71,565,666	27,869,102	43,696,564		77,947,333	30,840,153	47,107,180		78,004,241	33,197,222	44,807,019	
South America—												
Colombia.....	4,393,255	5,023,880		630,622	4,263,519	3,821,017	442,502		3,575,253	2,585,828	989,425	
Venezuela.....	10,051,250	3,038,515	7,012,735		10,392,569	3,738,961	6,653,608		10,966,765	4,028,583	6,938,182	
Guianas:												
British.....	2,822,382	1,717,411	1,104,971		4,526,181	1,696,269	2,829,912		4,326,975	2,106,345	2,220,630	
Dutch.....	430,983	266,245	164,738		460,243	262,575	197,668		574,114	279,519	294,595	
French.....	12,424	146,757		134,333	13,366	147,732		134,366	17,647	160,933		143,286
Total Guianas.....	3,265,789	2,130,413	1,135,709		4,999,790	2,106,576	2,893,214		4,918,736	2,546,797	2,371,939	
Brazil.....	53,710,234	7,137,008	46,573,226		60,408,804	9,351,081	51,057,723		59,318,756	11,972,214	47,346,542	
Uruguay.....	2,711,521	1,459,332	1,252,189		2,986,964	2,192,848	794,116		1,754,903	3,351,874		1,596,971
Argentine Republic.....	5,902,159	6,643,553		741,394	5,454,618	9,293,856		3,839,238	5,401,697	8,837,477		3,485,780
Chili.....	2,894,520	2,433,221	461,299		2,622,625	2,972,794		350,169	3,183,249	3,226,364		43,115

Bolivia.....		29,599		29,599	2,126	6,838		4,712	30	11,002		10,972
Peru.....	309,040	870,171		561,131	314,032	790,835		466,803	351,695	1,427,301		1,075,606
Ecuador.....	1,118,627	813,535	305,032		695,005	756,211		61,206	535,060	715,208		180,148
Total South America..	84,356,398	29,579,227	54,777,171		92,135,052	35,021,017	57,114,035		90,006,144	88,752,648	51,253,496	
Total of group.....	181,058,966	71,938,181	109,120,785		199,961,470	82,043,587	117,917,883		198,940,575	90,886,103	108,054,472	
Total of imports and exports from and to all countries.....	723,957,114	695,954,507	28,002,607		745,131,652	742,401,375	2,730,277		789,310,409	857,828,684		68,518,275
Per cent. of above group....	25.01	10.33			26.84	11.05			25.20	10.59		

LXIV REPORT OF THE SECRETARY OF THE TREASURY.

A comparison of our commerce with the entire group of countries for the years 1870, 1880, and 1890, shows a gradual increase of both imports and exports of merchandise.

During the year 1870 the value of imports was \$117,398,951 and of exports \$55,140,322, an excess of \$62,258,629.

During the year 1880 the value of imports was \$178,985,906 and of exports \$61,546,474, an excess of \$117,439,432.

The per cent. of our commerce with these countries, as compared with our total commerce, in 1870, was 20.82; in 1880, 15.99; and in 1890, 17.60.

In the following table the imports from the several groups of countries are given, showing what proportion of the imports of each were free and what dutiable, with the per cent. of free:

Statement showing the imports from countries south of the United States and the per cent. of imports free of duty during the year ending June 30, 1890.

Countries.	Imports.			Per cent. of free.
	Free of duty.	Dutiable.	Total.	
Mexico.....	\$15,536,100	\$7,154,815	\$22,690,915	68.47
Central American States and British Honduras.....	8,127,600	111,675	8,239,275	98.65
West Indies.....	10,502,738	67,501,503	78,004,241	13.45
South America.....	82,076,418	7,929,726	90,006,144	91.19
Total of group.....	116,242,856	82,697,719	198,940,575	58.44

The principal dutiable articles imported were sugar and tobacco.

From the West Indies the imports consisted mainly of these articles, and the per cent. of the value of free merchandise was only 13.45.

The principal articles imported from the entire group free of duty, in the order of their value, were: Coffee, India-rubber, crude; hides and skins other than fur-skins, silver-bearing ore, and fruits.

The principal articles of domestic export from the United States to the entire southern group consisted mainly of iron and steel and manufactures of cotton, manufactures of wood, manufactures of wheat flour, mineral oil, and agricultural implements.

CANADIAN RAILWAY TRANSPORTATION.

The Secretary's attention has been frequently directed to the unsatisfactory conditions of Canadian railway traffic with the United States, and many complaints have been made that the rules and regulations of this Department, touching the bonding and sealing of cars, discriminate against our own people. It is manifestly unjust to accord Canadian railroads privileges denied to our own. It certainly was not the intent of Con-

gress to relieve those roads from obligations imposed upon our own transportation companies. Yet the practical working of the law, under the construction insisted upon by the Canadian companies, leads to that result. If their construction be accepted, Canadian railroads, not under bonds for the purpose, may transport dutiable merchandise from seaports in Canada to places within the United States, with only nominal customs supervision, while our own railroads can not carry like merchandise from Atlantic and Pacific ports, in the United States, to points wholly within our own territory, except under heavy bond and strict customs control.

It is also urged with much earnestness and force that the combined effect of the interstate-commerce act, and Treasury regulations, operate greatly to the disadvantage of our own transportation interests in competition with Canadian lines. Those who make these complaints insist that the conduct of the Dominion Government towards our transportation and other interests, both on the land and water, does not suggest any ground for the extension of favors on our part, and they protest against such acts of international courtesy at the expense of the very interests which Canadian policy has persistently sought to destroy. Several hearings have been given to persons interested in this subject, which will receive careful consideration with a view to removing, as far as proper and practicable, any just cause of complaint against the action of this Department.

NAVIGATION.

The entire documented tonnage of the United States is reported by the Bureau of Navigation to be as follows:

Documented vessels.

	1890.	
	No.	Tons.
Registered.....	1,527	946,695.69
Enrolled and licensed.....	21,940	3,477,801.75
Total.....	23,467	4,424,497.44

The registered tonnage of the United States has decreased 74,899 tons in the last year, and the enrolled and licensed tonnage in the same period has increased 191,921 tons.

Our sailing tonnage has increased 10,235 tons, and our steam tonnage has increased 93,537 tons during the last year.

The vessels built during the last fiscal year were as follows :

Class.	1890.	
	No.	Tons.
Sailing vessels.....	505	102,873.03
Steam vessels.....	410	159,045.68
Canal boats.....	40	4,346.03
Barges.....	96	27,858.02
Total.....	1,051	294,122.76

The following table shows the tonnage built, apportioned in respect to the several grand divisions of the country :

Grand divisions.	1887.		1888.		1889.		1890.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Atlantic and Gulf coasts..	540	73,921.17	604	83,168.43	657	93,912.24	663	156,755.99
Pacific coast.....	73	9,139.61	104	21,956.43	112	17,939.43	93	12,334.92
Northern lakes.....	152	56,488.32	222	101,102.87	225	107,080.30	191	108,525.87
Western rivers.....	79	10,900.93	84	11,859.15	83	12,202.36	104	16,505.98
Total.....	844	150,450.03	1,014	218,086.88	1,077	231,134.33	1,051	294,122.76

The iron vessels built in 1890 amounted to 80,378 tons. During the fiscal year there were built at the lake ports 23 iron vessels, with a tonnage of 38,602 tons, and on the Atlantic coast, 41,776 tons. The documented iron tonnage on the lakes is 29,327 tons, and on the sea-coast, 494,004 tons. The tonnage on the Northern lakes June 30, 1890, was 1,063,064 tons; on the Western rivers, 294,446 tons; on the Pacific coast, 428,392 tons; and on the Atlantic and Gulf coasts, 2,638,595 tons.

The foreign-going tonnage, exclusive of that engaged in the whale fisheries, is 928,062 tons, of which 193,706 tons are steam vessels, and 734,356 tons are sailing vessels.

Of our total documented tonnage, 1,859,088 tons are steam, and 2,565,409 tons are other than steam.

The registered vessels include the documented tonnage above mentioned, in the foreign sea-going trade, and 18,633 tons in the whale fishery. The enrolled or licensed vessels include 3,409,434 tons documented under the federal laws, and engaged in the "coasting trade" along the sea-coasts, the rivers, and the great lakes of the United States, and 68,367 tons licensed for the fisheries.

Besides the coasting vessels, there is a large number of inferior craft, not required by law to be documented, consisting of barges and flat-boats, which represent a tonnage of several hundred thousand, and there is also a very considerable tonnage consisting of canal-boats, har-

bor-boats, lighters, and small craft of various sorts, unenumerated under the laws of the United States, except once in ten years.

The aggregate of all these vessels, documented and undocumented, constitutes an immense fleet, which, while not so great as that of the United Kingdom, is second thereto, and equal to a large portion of the residue of the world's tonnage. It gives employment directly and indirectly to many persons, and keeps in existence a hardy set of men, more or less inured to life upon the water, and who would undoubtedly be of service in case of war between the United States and a foreign naval power. It represents no small portion of the nation's wealth. The building, equipping, and navigating of the vessels, sailing and steam, forms a flourishing industry, which would hardly be in existence, were it not for the protection afforded by the federal laws, reserving the business to citizens of the United States. But for the beneficent effect of these laws, the ships of aliens would speedily monopolize this trade, as they have already the unprotected foreign trade.

Values of the imports and exports of merchandise of the United States carried, respectively, in cars and other land vehicles, in American vessels, and in foreign vessels, during each fiscal year from 1857 to 1890, inclusive, with the percentage carried in American vessels (coin and bullion included from 1857 to 1879, inclusive, as method of transportation can not be stated).

Year ending June 30—	Imports and exports—				Percentage carried in American vessels.
	In cars and other land vehicles.	In American vessels.	In foreign vessels.	Total.	
1857.....		\$510,331,027	\$213,519,796	\$723,850,823	70.5
1858.....		447,191,304	160,066,267	607,257,571	73.7
1859.....		465,741,381	229,816,211	695,557,592	66.9
1860.....		507,247,757	255,040,793	762,288,550	66.5
1861.....		381,516,788	203,478,278	584,995,066	65.2
1862.....		217,695,418	218,015,296	435,710,714	50.0
1863.....		241,872,471	343,056,031	584,928,502	41.4
1864.....		184,061,486	485,793,548	669,855,034	27.5
1865.....		167,402,872	437,010,124	604,412,996	27.7
1866.....		325,711,861	685,226,691	1,010,938,552	32.2
1867.....		297,834,904	581,330,403	879,165,307	33.9
1868.....		297,981,573	550,546,074	848,527,647	35.1
1869.....		289,956,772	586,492,012	876,448,784	33.1
1870.....		352,969,401	638,927,488	991,896,889	35.6
1871.....	\$22,985,510	353,664,172	755,822,576	1,132,472,258	31.2
1872.....	27,650,770	345,331,101	839,346,362	1,212,328,233	28.5
1873.....	27,869,978	346,306,592	366,723,651	1,340,899,221	25.8
1874.....	23,022,540	350,451,994	939,206,106	1,312,680,640	26.7
1875.....	20,388,235	314,257,792	884,788,517	1,219,434,544	25.5
1876.....	18,473,154	311,076,171	813,354,987	1,142,904,312	27.2
1877.....	17,464,810	316,660,281	859,920,536	1,194,045,627	26.5
1878.....	20,477,364	313,050,906	876,991,129	1,210,519,399	25.9
1879.....	19,423,685	272,015,692	911,269,232	1,202,708,609	22.6
1880.....	20,981,393	258,346,577	1,224,265,434	1,503,593,404	17.18
1881.....	25,452,521	250,586,470	1,269,002,983	1,545,041,974	16.22
1882.....	34,973,317	227,229,745	1,212,978,769	1,475,181,831	15.40
1883.....	48,092,892	240,420,500	1,258,506,924	1,547,020,316	15.54
1884.....	46,714,068	233,699,035	1,127,798,199	1,408,211,302	16.60
1885.....	45,332,775	194,805,743	1,079,518,566	1,319,717,084	14.76
1886.....	43,700,350	197,349,503	1,073,911,113	1,314,960,966	15.01
1887.....	48,951,725	194,356,746	1,165,194,508	1,408,502,979	13.80
1888.....	54,356,827	190,857,473	1,174,597,321	1,419,911,621	13.44
1889.....	66,664,378	203,805,108	1,217,063,541	1,487,533,027	13.70
1890.....	73,561,263	202,451,886	1,371,116,744	1,647,139,093	12.29

It is impossible to present a stronger argument than is contained in the above figures for vigorous and efficient measures in behalf of our rapidly vanishing foreign merchant marine. They show that the relative decline in our foreign carrying trade has been constant and alarming. This decline has averaged $1\frac{1}{4}$ per cent. per annum since 1857, until in 1890 the percentage of imports and exports carried in American vessels was less than in any year since the formation of the government. These figures appeal alike to our national pride and our national interests. The folly and the danger of depending upon our competitors for the means of access to foreign markets need not be stated. The humiliation of witnessing the disappearance of our flag from the high seas, without one effort to restore it to its former proud position, can not be expressed. Surely no subject is of greater importance than the enlargement of our foreign markets, and nothing will contribute more to that end than the command of ample facilities for reaching them. Aid to our merchant marine is not aid to a class, but to the farmer, the manufacturer, and the merchant, as well as to the ship-builder and ship-owner. No interest is more thoroughly interwoven with all others, or more worthy of the fostering care and protection of the nation. None has been so vigorously and effectively assailed by foreign Governments, nor so persistently ignored and neglected by our own. The reasons for our present humiliating position are well known. The remedy is plain and easily within our power. In the Secretary's annual report for 1889 are stated somewhat in detail the causes of present conditions, and the practical remedy for them. These recommendations are now renewed and respectfully urged upon the prompt and favorable consideration of Congress.

LIGHT-HOUSE SERVICE.

The number of light-stations was increased from 733 to 833. Three new light-ships are nearly ready for service, and designs are being prepared for four others, several of which are to show electric, revolving, or other distinctive lights.

The number of buoys, spindles, and day beacons was decreased from 4,693 to 4,651, owing to the paucity of the appropriation for the expenses of buoyage. The other appropriations for the support of the Light-House Establishment have proved inadequate for its needs. Appropriations for new works have been increased out of proportion to the appropriations for the maintenance of existing structures.

A contract has been made for the establishment of a light-house on Diamond Shoal, off Cape Hatteras, for which the contractor is to have

no pay until the light is erected, when he is to receive \$485,000 for this most difficult and dangerous feat of sub-marine engineering.

The wording of several of the general appropriations for the support of the Light-House Establishment, which were formulated in its early days, appears to need revision, as the advances made in the arts and sciences have somewhat affected the service. The need of these changes is fully set out in the Board's annual report.

During the last fiscal year there were some 5,000 miles on 25 rivers lighted by about 1,600 post-lights, at an average cost per year of \$160 each. No expenditure made by the Government has given more satisfaction than that spent in the lighting of rivers. It has revolutionized steamboat navigation, making it nearly as safe to run by night as by day. River navigation is increasing in consequence, and the Board is unable to keep up with the reasonable demands for more lights, because of insufficient appropriations for their establishment and maintenance. The estimate of the Light-House Board for an increase of the appropriation for lighting rivers should receive attention.

The Light-House Board, which is charged by statute with the responsibility of having bridges over navigable rivers properly lighted, states in its annual report that it can not enforce the law, as no penalty is prescribed for its infraction.

The exhibition of private lights should be prohibited, and the Board should be empowered to temporarily show inexpensive lights to meet emergencies, the continuance of which should be subject to the action of Congress. The reasons for this are cogently set out in the report of the Light-House Board.

LIFE-SAVING SERVICE.

The operations of this service have been attended during the year with the usual beneficent results.

The number of stations in commission at the close of the year was 233. The number of disasters to documented vessels reported by the district officers is 384. The number of persons on board these vessels was 3,197, of whom 3,159 were saved, and 38 lost. The value of the property involved is estimated at \$7,555,908, of which \$5,451,843 was saved, and \$2,104,065 lost. The number of vessels totally lost was 76.

There were besides 145 disasters to smaller craft (sail-boats, row-boats, etc.), on which were 299 persons, 289 of whom were saved, and 10 lost. The value of property involved in these minor disasters was \$61,527, of which \$59,102 was saved, and \$2,425 lost.

In addition to the persons saved from vessels as above stated, 27 others were rescued, who had fallen into the water from piers, wharves,

etc., and would probably have perished but for the timely aid of the life-saving crews.

Assistance was rendered in saving vessels and their cargoes in 464 instances by the life-saving crews, in working them off when stranded, repairing them when damaged, piloting them out of dangerous places, etc. There were 227 instances besides in which vessels were warned off by the signals of the patrolmen when in danger of stranding.

The cost of the maintenance of the service during the year was \$913,786.47.

Since the date of the last report stations have been established and put in operation at Wallis Sands, New Hampshire; Point Allerton and Cuttyhunk, Massachusetts; Oak Island, North Carolina; South Chicago, Illinois; Point Adams, Oregon; and Point Reyes and Fort Point, California. There are besides stations in process of construction at Knobb's Beach and Great Neck (Nantucket Island), Massachusetts; Marquette and Bois Blanc Island, Michigan; and Umpquah River, Coos Bay, and Coquille River, Oregon.

The station at Humboldt Bay, California, has been rebuilt and enlarged, and new station-houses at Rye Beach, New Hampshire, and Plum Island, Massachusetts, are approaching completion. Extensive repairs and improvements have also been made to several stations on various portions of the coast.

The telephone line on Long Island, in process of construction at the date of the last report, has been completed, and a line has been extended from station to station, along the coast of Cape Cod.

The insufficiency of the compensation of surfmen, referred to in the last report, continues to embarrass the service in securing and retaining the best ability, especially on the Great Lakes, where, during the past year, over 30 per cent. of the force have left the stations to accept more lucrative employment. The service is thus compelled at the approach of winter to rely in a great degree upon raw recruits for the dangerous work which attends the closing of navigation in this region, when training and experience in the methods of the service are most needed. Similar trouble, though to a somewhat less extent, is experienced on portions of the ocean coast. The hope is again expressed that appropriate action to remedy this difficulty, which is liable to occasion serious results, may not be delayed.

STEAMBOAT-INSPECTION SERVICE.

There were upward of 7,000 inspections of steam-vessels during the last fiscal year, and more than 33,000 officers of such vessels were

licensed. There was a moderate increase of inspections and licenses, and a decrease of more than one-fifth in the number of lives lost. Of an estimated number of 500,000,000 passengers carried in the inspected vessels during the year 65 lost their lives. There were 256 inspections of foreign steam-vessels during the fiscal year.

The record of the service for the past twenty years exhibits a steady progression in the number of vessels and passengers, and a constant decline in the ratio of disasters and in the average cost of inspections per vessel.

REVENUE-MARINE SERVICE.

In the Revenue-Marine Service thirty-six vessels have been in commission during the year. One new vessel has been constructed and assigned to duty at Charleston, S. C., and two vessels are under construction, one for duty at New Berne, N. C., and the other at Galveston, Tex. The record of the vessels in commission during the year shows nautical miles cruised, 288,112; vessels boarded and examined, 23,161, of which number 915 were found violating the law, by which they incurred fines and penalties to the amount of \$396,616. Eighty distressed vessels were assisted, of the value, including their cargoes, of upward of \$2,500,000. Forty-three persons were rescued from drowning.

The revenue cutters during the year also rendered valuable aid to the Life-Saving Service, cruising, while on that duty, a distance of 9,883 miles.

The revenue steamer *Manhattan* was assigned to the enforcement of the anchorage regulations prescribed for the bay and harbor of New York. During the year 1,750 vessels were found improperly anchored; of this number 1,365 were assisted to a proper anchorage, and the remainder moved upon notice to do so.

During the summer the revenue steamer *Bear*, in her annual cruise to the Arctic, rendered assistance to the whaling fleet in that region, gave medical attendance and furnished medicines to more than 140 whites and natives of Northern Alaska, and conveyed to Point Barrow fuel, provisions, outfits, etc., for the refuge station at that place. The officers of the *Bear* inspected the accounts and property of the station, and the crew assisted in the erection of a small new building to be used as a store-house. The *Bear* also visited the coasts of Siberia and distributed to the Esquimaux natives the presents purchased by act of Congress of April 2, 1888, for acts of humanity to the crew of the wrecked whaling bark *Napoleon*.

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The commanding officer of the *Bear* was appointed an agent for taking the census in Northwestern Alaska, and for that purpose visited native villages that could not otherwise have been readily reached.

Transportation was given to representatives of the geographical society, and also to the Commissioner of Education for Alaska, and assistance rendered him by the officers and crew in the erection of Government school-houses at Cape Prince of Wales and at Point Hope.

The revenue steamer *Rush* cruised from July 9 to September 11 in the vicinity of the seal islands, for the protection of the interests of the Government on and around those islands and the sea-otter hunting grounds. It also conveyed the United States commissioner with several prisoners from Western Alaska to Sitka for trial.

The *Manhattan* is not able to efficiently perform the service required of her at New York, and should be replaced by a larger and more powerful vessel.

The increased work required of the revenue cutters in Alaskan waters demands the immediate construction of a new vessel for duty on the Pacific coast.

The expenditures on account of the service for the year have been \$937,033.67, of which \$17,272.81 was spent in enforcing the law regulating the anchorage of vessels in the bay and harbor of New York.

The personnel of the service remains the same as last year—220 commissioned officers, 27 pilots, and 815 seamen.

MARINE-HOSPITAL SERVICE.

This Service is annually growing in importance and in the general scope of its operations. The Surgeon-General reports that during the last year there were 50,671 sailors treated in the various marine hospitals and dispensaries; that there were 1,245 pilots examined for color-blindness, of whom 41 were rejected; that there were 1,133 surfmen examined physically for the Life-Saving Service, of whom 72 were rejected for disease or disability; 536 seamen of the Revenue-Cutter Service were examined, of whom 37 were rejected; 22 light-house keepers were examined, of whom 2 were rejected.

Seven quarantine stations have been maintained during the year and two hygienic laboratories. There were 2,059 vessels inspected at the national quarantines, of which 80 have been detained for fumigation. There were 970 immigrants treated in the barge office, of whom 483 were treated in hospital.

The total receipts of the Service from the tonnage tax, including repayments, were \$574,697.53. There have been expended from this source \$566,848.31.

For the prevention of epidemic diseases there have been expended \$38,103.28, and for the quarantine service \$41,806.54.

The report of the Supervising Surgeon-General, besides an exhibit of the general operations of the Service, contains interesting information concerning foreign hospitals visited by him while under detail as a delegate to the tenth International Medical Congress. He also submits a special report on Immigration, as the result of his observations abroad, and the experience of the Marine-Hospital Service in the examination of immigrants at the port of New York, and recommendations are submitted for the more effective exclusion of undesirable immigrants.

No general epidemic from preventable diseases has occurred during the year, although several cases of yellow fever have been detained at the several quarantines. The new quarantine station at San Francisco is now under construction.

A circular for the prevention of the introduction of lepers into the United States was prepared by the Supervising Surgeon-General, and approved by me December 23, 1889.

COAST AND GEODETIC SURVEY.

The report of the Superintendent of the Coast and Geodetic Survey supplies many interesting and important details of the field, magnetic, and hydrographic work of the highly accomplished corps under his direction. An officer of the corps formed a part of the scientific company attached to the Eclipse Expedition to the west coast of Africa, and brought home valuable results within his own sphere of investigation.

Publications of the Survey continue to grow in number and circulation, a fact which emphasizes the recommendations heretofore made for increasing the office accommodations of the service.

It would be to the public advantage if statutory provision were made for ascertaining and fixing a proper line of division between the hydrographic work of the Survey and that performed under the direction of the Navy Department. Better results might naturally be expected if each service had the means of knowing the limits of its own field.

Standard weights and measures have been supplied to the recently admitted States of the Union. Much service has been rendered in verifying weights and measures used as standards in various parts of the country. I recommend the conferring of statutory authority upon the Executive to prescribe and regulate the manner of safely keeping the metric standards furnished to the Government of the United States

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from the International Bureau of Weights and Measures at Paris under the provisions of the international treaty of 1875. These prototypes are of extraordinary accuracy and finish, and are probably destined at no distant day to become of very great practical importance to our people.

The metric system of weights and measures was optionally established by law in 1866. Since that time it has become obligatory among nearly all civilized peoples, and its use in this country was strongly urged by the International American Conference lately in session at Washington. Upon consideration of the matter, it is recommended that the metric system be made obligatory in transactions at our custom-houses from and after the first day of the calendar year 1895. A statutory provision to that effect would doubtless lead to the general adoption of the system by the public, unaccompanied by serious inconvenience.

RECOMMENDATIONS OF UNITED STATES DELEGATES TO THE INTERNATIONAL MARINE CONFERENCE.

Pursuant to resolution of Congress, the Secretary has examined the report and recommendations made by the delegates to the United States International Marine Conference, dated February 20, 1890, so far as they apply to subjects under the jurisdiction of this Department, and, as required by said resolution, has prepared and will submit bills to Congress for the carrying of said recommendations into effect.

IMMIGRATION.

The contract existing since 1882 between this Department and the Board of State Emigration Commissioners at the port of New York was terminated last April, because of a want of harmony between the officers of this Department and the Commissioners, and because it was believed that the Department could administer the service with greater economy and efficiency through agencies under its own control.

These expectations have been fully realized. A temporary immigrant depot was established at the barge office, which, though not entirely satisfactory, has met the immediate requirements of the service. Vigilance and economy have been exercised, and the expense for care and maintenance of immigrants under the present management has been only one-third of the cost for the corresponding period of the preceding year. From April 19 to October 1, 1890, \$13,497.50 were expended, while calculated by a yearly average the same service would have cost under the State board \$38,256.12.

The immigrant fund, made up from the head tax, was reduced during the period from July 1, 1889, to April 19, 1890, when the Department's own officers took charge, from \$106,086.03 to \$77,961.59, a decrease of over \$28,000, while during the much shorter time intervening to the 1st of November the fund has been increased to \$119,863.06, an increment of nearly \$43,000. In the course of a few months the permanent depot at Ellis Island, in the harbor of New York, will be ready for use. At the ports of Portland, Boston, Philadelphia, Baltimore, Key West, New Orleans, Galveston, and San Francisco, the contracts with the State authorities for the conduct of the immigrant business remain in force.

The noticeable feature of our immigration in recent years has been a change in the character of many of the immigrants, who do not readily assimilate with our people, and are not in sympathy with our institutions.

So long as undesirable immigration was a matter of rare occurrence and desirable immigration the rule, the rational policy was pursued of permitting all to come to our shores who desired to do so. The conditions are now materially changed, and the tendency of Congress, as shown by the Alien Contract, Pauper and Chinese Exclusion Acts, has been to limit and restrict immigration.

It is a matter of public knowledge that transportation from any part of Europe to our Atlantic ports is so cheap and easy as practically to exclude none, and the consequence is that our asylums for the poor, the sick, and the insane, and our prisons are crowded with strangers, whose charge upon the public may be said to have begun with their landing.

Further legislation is needed to exclude persons unfit for citizenship, and it is therefore recommended that all immigrants be required, as a condition precedent to their landing, to produce evidence attested by our consular officers of their moral, mental, and physical qualifications to become good citizens.

Our country owes too much in greatness and prosperity to its naturalized citizens to wish to impede the natural movement of such valuable members of society to our shores, and it is an additional argument in behalf of the proposed plan of certification, that it would lend encouragement to the continuance of such additions to our population.

Alien Contract-Labor Law.

With the administration, at New York, of the immigration laws entirely within the control of the Department, a more satisfactory and effective enforcement has been possible of the laws against the intro-

duction into the United States of laborers who come under contract. The inspectors appointed by the Department work under the direction of, and in sympathy with, the superintendent of immigration, and in a unity of interest to this end the object of the law is more surely obtained. From April 19, 1890, to October 1, 1890, one hundred and twenty-three imported aliens were detected and returned, while during the longer period, from March 1, 1889, to April 19, 1890, but forty such persons were sent back. From all the ports less than fifty alien contract laborers were returned during the four years preceding March 1, 1889, while since that date two hundred have been so deported.

The defense of our wage workers against unfair competition is so essential a part of the industrial protective system of the country, that nothing should be left undone in legislation or administration to make it effective. The law should, however, be amended, as suggested in my last report, so as to relieve clergymen, teachers, and scientists from its prohibitive features.

Chinese Exclusion.

The Department has not relaxed its efforts to secure a strict enforcement of the Chinese Exclusion Act. Organized attempts have been made by Chinese laborers to force their way into the United States by way of Mexico, British Columbia, and Canada. These movements have been efficiently met, and the unlawful immigration not only checked, but in most instances wholly arrested.

A large number of prohibited Chinese that have found illegal entry into the United States have been returned to China, as "the country from whence they came," rather than to the contiguous foreign territory through which they passed on their way hither, as was formerly the practice, and which resulted in their ultimately finding a way to re-enter the country in some other quarter.

This policy, coupled with the refusal of the Department to allow the transshipment, in our ports, of Chinese for British Columbia and Mexico, has had a salutary effect, and will be continued, if a sufficient appropriation is made for that purpose.

ALASKA.

There is an urgent necessity for legislation creating new ports of delivery in the Territory of Alaska.

The industrial development of the Territory has continued with all the vigor and enterprise indicated in my last Annual Report.

It is impracticable, even if it were advisable, to wholly arrest this wholesome and natural progress of that section of the country until ar-

rears of legislation can be brought up, and the consequence is that a revenue and navigation system is in operation which is less the creation of statute than of the necessities of the situation, and is open to most, if not all, of the objections which belong to the grafting of improper methods upon a settled and comprehensive system. These conditions, involving violations to a greater or less extent, will continue in the absence of needed legislation.

Lease of the Seal Islands.

The lease of the Seal Islands, in Behring Sea, to the Alaska Commercial Company, for a term of twenty years, having expired during the year, a new lease was made, pursuant to law, with the North American Commercial Company for a like term of twenty years, after a public competition wherein that company proved to be the highest and the best bidder. The pecuniary conditions of the lease are the payment of an annual rental to the United States of \$60,000, a revenue tax of \$2, and royalty of \$7.62½ for each fur-seal skin taken and shipped from the islands of St. Paul and St. George, and 50 cents for each gallon of oil taken from seals killed and sold.

The covenants for the maintenance, care, and improvement of the native inhabitants of the leased islands are also much more extensive and liberal than in the preceding lease. The contract, as a whole, is well adapted to promoting the public and native interests that the law prescribes as primary objects of solicitude.

The Secretary may deem it advisable to communicate further on this subject during the present session of Congress.

PUBLIC BUILDINGS.

During the past year there were under the control of this Department, and receiving the attention of the office of the Supervising Architect—

In course of construction, including extensions and repairs specially appropriated for, 69 public buildings. Of which number, there were completed during the year 21 public buildings.

There were previously completed and subject to repairs, etc., 229 public buildings.

Not yet commenced, 26 public buildings.

Congress during its present session has authorized the acquisition of sites for and the erection of 27 public buildings.

At this date there are completed and occupied 250 public buildings.

LXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

There are in course of construction, extensions, for which sites have been or are being selected, or which have not yet been commenced, 100 public buildings.

The following statement shows the aggregate amount of money expended on public buildings during the past year :

For sites and in the construction of new public buildings	\$3, 691, 341 34
For repairs and preservation of public buildings.....	224, 394 12
For heating apparatus for new public buildings.....	18, 410 44
For heating apparatus for (completed) public buildings.....	91, 972 31
For vaults, safes, and locks for public buildings.....	48, 929 78
For photographic duplication of plans for public buildings	4, 014 54
For vaults for storage of silver, New Orleans, La., and San Francisco, Cal.....	25, 676 54
Total expenditure.....	4, 104, 739 07

The following recommendations of the Supervising Architect of this Department are concurred in :

First. The desirability of Congress, at this session, making the balances of the appropriations under the limits of cost which have been prescribed by legislation, and which amounts have been asked in each case in the "Estimates of Appropriations, 1891-1892," the same being necessary to enable an uninterrupted progress of the buildings, and secure expedition and economy by avoiding delays, and the consequent additional expenses.

Second. The suggestion that an economical regard for the public interests involved in the proper preservation of structures erected for the needs of the Government service makes it advisable that Congress should do one of two things: either to make specific appropriations requested for special repairs to particular public buildings, or to materially increase the amount of the general appropriation for "Repairs and preservation of public buildings."

Third. The advisability of Congress making the full amount of the appropriation in the act authorizing the acquisition of a site and the erection of a public building, when the limit of cost is an amount not exceeding \$300,000, in order that immediate action may be taken in selecting the site, and the best business methods adopted in making contracts under such guarantees as will secure the continued prosecution of the work of erecting the building until its completion.

Fourth. The advance in lighting buildings by electricity has so thoroughly established the superiority and convenience of electric light that a modern structure is incomplete without the system, and it therefore becomes a necessary equipment in the completion of a public building; and it is deemed advisable that an appropriation be made specific for

the purpose of placing electric wires in buildings. Serious delays have resulted in the prosecution of work on new buildings in consequence of the inability to proceed at the proper time to provide electric wiring. The appropriation for "Fuel, lights, and water" is found insufficient to meet the demands upon it, and can not always provide for this expenditure. As no provision has heretofore been made by estimate in the general appropriations, it is therefore recommended that a separate and distinct appropriation of \$125,000 be made for electric wiring to be used in connection with the appropriations heretofore made for the construction of the new public buildings.

Fifth. That a system of competitive designs for public buildings be tried.

Sixth. That the appropriation for "Plans for public buildings" be increased to \$5,000 for the fiscal year ending June 30, 1892.

Seventh. That the appropriation for "Repairs and preservation of public buildings" be increased to \$300,000 for the fiscal year ending June 30, 1892.

Eighth. That the appropriation for "Vaults, safes, and locks for public buildings" be increased to \$75,000 for the fiscal year ending June 30, 1892.

Ninth. That a specific appropriation of \$10,000 be made for "Heating and ventilating apparatus, marine hospitals and quarantine stations," for the fiscal year ending June 30, 1892.

Tenth. That a specific appropriation of \$20,000 for "Repairs and preservation of marine hospitals and quarantine stations" be made for the fiscal year ending June 30, 1892.

RECORD OF REAL PROPERTY BELONGING TO THE UNITED STATES.

Your attention is invited to the need of some legislation for securing a record of titles to real estate now owned or hereafter to be acquired by the United States, and for providing suitable means for examining such titles, perfecting those which are defective, and for the recovery of property wrongfully withheld from the United States.

THE WORLD'S COLUMBIAN EXPOSITION.

Under the provision of the act of Congress, approved April 25, 1890, entitled "An act to provide for celebrating the four-hundredth anniversary of the discovery of America by Christopher Columbus by holding an international exhibition of arts, industries, manufactures, and the products of the soil, mine, and sea, in the city of Chicago, in the State of Illinois," the Secretary of the Treasury is charged with certain duties.

Section 12 appropriates \$20,000, to be expended under the direction of the Secretary of the Treasury, during a period ending June 30, 1891, "for purposes connected with the admission of foreign goods to said Exhibition." In pursuance thereof, the World's Columbian Commission have been authorized to employ such agents or agencies as they may deem necessary, subject to the Secretary's approval as to expenditures.

Plans for the building authorized by Congress are now in course of preparation. It is intended to be of such dimensions as to provide about 200,000 square feet of floor space, at a cost not to exceed the sum named in the act.

In accordance with the provisions of section 18 of said act, there have been approved, up to November 14, vouchers for contingent expenses of the Commission amounting to \$6,539.66, and for the Departmental Board authorized by section 16 amounting to \$294.85.

The total expenditures for all purposes, to November 15, 1890, are as follows:

Traveling expenses.....	\$11,366 91
Subsistence.....	14,181 25
Contingent expenses.....	6,539 66
Expenses Departmental Board.....	294 85
Salaries.....	8,128 73
Total.....	<u>40,511 40</u>

A large number of the Commissioners who have attended the meetings of the Commission have failed to submit any accounts. It is estimated that such accounts will aggregate \$5,000. The total expenditures and liabilities to November 15 will be about \$47,000.

Section 6 of the act authorizes and requires the Commission to appoint a board of lady managers, of such number, and to perform such duties, as may be prescribed by the Commission. In compliance with said section, the Commission appointed a board of lady managers consisting of two from each State and Territory and the District of Columbia; one to be appointed by each of the commissioners-at-large, also nine from the city of Chicago, and a like number of alternates.

The principals of the board number 115 and the alternates the same. No special provision is made by the law for the payment of the expenses of traveling or subsistence for the members of said board, but as their appointment was authorized by law, the Secretary has, upon the recommendation of the Commission, authorized the president of the Commission to notify the members of the board that they will be allowed the usual expenses of transportation, and \$6 per day in lieu of subsistence, while necessarily absent from home engaged in duties which may be pre-

scribed by the Commission. Some definite provision should be made by law for the expenses of said board which will make it unnecessary to treat such disbursements as a "contingent expense."

The salaries of the officers of the Commission were fixed by a unanimous vote of the Commission, and for that reason they were approved.

OFFICIAL FILES OF THE GOVERNMENT.

For years past the crowded condition of the files in the Treasury Department has been a matter of earnest consideration, and various methods have been, from time to time, suggested for their relief.

The First Auditor, early last spring, called my attention to the want of uniformity that existed in the sizes of the blank forms which appear in the accounts rendered to his office, and suggested that valuable filing space might be saved, and the papers be better preserved, if they were reduced to a uniform standard. A committee of experienced officers of the Department was accordingly appointed to investigate the matter, with instructions to report to me the result of their inquiries. The investigation of the committee, which was intelligent and thorough, covered a period of more than four months, and the facts ascertained were both interesting and valuable.

The standards of sizes recommended by the committee were approved by me, and a circular was recently issued instructing the officers and employés of the Department to conform to them.

It is believed that with the promised co-operation of the other Executive Departments, and by careful watching on the part of the clerks in the accounting offices, the adopted standards may be maintained so far as the blanks entering into the accounts filed in this Department are concerned; but it would seem advisable to apply the system, as far as practicable, to all branches of the public service. Legislation by Congress requiring all Departments of the Government to adopt the Treasury or some other uniform practical filing standard is recommended.

SALE OF USELESS PAPERS.

In accordance with the provisions of the act of Congress approved February 16, 1889, about 400 tons of useless official papers have been sold, from the files of the Treasury Department, at prices ranging from \$8.20 to \$37.20 per ton. The total amount derived from such sale, amounting to \$8,070.76, has been covered into the Treasury. The files space gained by the removal of said papers is of great value to the Department, but files are accumulating so rapidly that it seems the

LXXXII REPORT OF THE SECRETARY OF THE TREASURY.

only feasible plan for permanent relief, in connection with files space, will be the erection of a building devoted exclusively to the storage of papers which it is deemed necessary to preserve, but which are seldom referred to.

The space to be gained by the removal of such files can be profitably utilized for the accommodation of clerks in this Department, who have not now the proper rooms for the transaction of the public business.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1890 were \$5,677,419.52. The revenues deposited in the Treasury on this account, for the same period, were \$2,809,130.93.

There have been issued during the fiscal year 1890 \$28,450 of the 3.65 per cent. bonds, in satisfaction of judgments of Court of Claims against the District. There have been retired by the operations of the sinking-fund during the same period \$389,450 of the bonded indebtedness of the District, making a net reduction of \$361,000, and reducing the annual interest charge \$23,200.

When the duties of the late commissioners of the sinking-fund were assumed by the Treasurer of the United States, on July 1, 1878, the bonded debt amounted to \$22,106,650, which has since been increased \$945,950 by the issue of 3.65 per cent. bonds in exchange for certificates of the board of audit and in payment for judgments of the Court of Claims. There have also been issued \$1,092,300 twenty-year 5 per cent. funding bonds, to replace maturing bonded indebtedness. The bonds retired during the same period amounted to \$4,363,850. The bonded debt July 1, 1890, was \$19,781,050, showing a net reduction of \$2,325,600, and a reduction in the annual interest charge of \$160,357.72.

Of the bonded indebtedness of the District \$3,010,850 will be payable in 1891, and \$920,300 in 1892. As all of these maturing bonds bear 6 or 7 per cent. interest, provision should be made to refund them at a lower rate of interest, and attention is invited to the plan submitted in the Treasurer's annual report on the sinking-fund.

The amount realized from the sale of bonds in which the retentions from contractors with the District of Columbia were invested exceeds the sum necessary to pay the amounts originally withheld. The net surplus at the close of the fiscal year 1890 was \$30,676.18, and has been deposited in the Treasury as a miscellaneous receipt to the credit of the United States and District of Columbia in equal parts, as required by the act of February 25, 1885.

Detailed information in regard to the affairs of the District of Columbia will be found in the report to be submitted by the District Commissioners and by the Treasurer of the United States, *ex-officio* commissioner of the sinking-fund of the District.

CIVIL SERVICE.

The past year's experience of the excellent working of the civil service law, supplemented as it is in this Department by a thorough system of departmental examinations for promotions, adopted twenty years ago, leads me to emphasize what was said on this subject in my last annual report.

Inasmuch as the current year has included an active political canvass in all the States, it is deemed not inappropriate to say that so far as this Department is concerned, there has been entire and uniform compliance with the requirements of law respecting the collection of money for political purposes from Government employés. All such employés, regardless of political preferences, have been, and have apparently felt, quite as much at liberty as other citizens to contribute or refrain from contributing for the benefit of the political party of their choice. Attention is invited to the accompanying report of the Board of Examiners of this Department.*

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

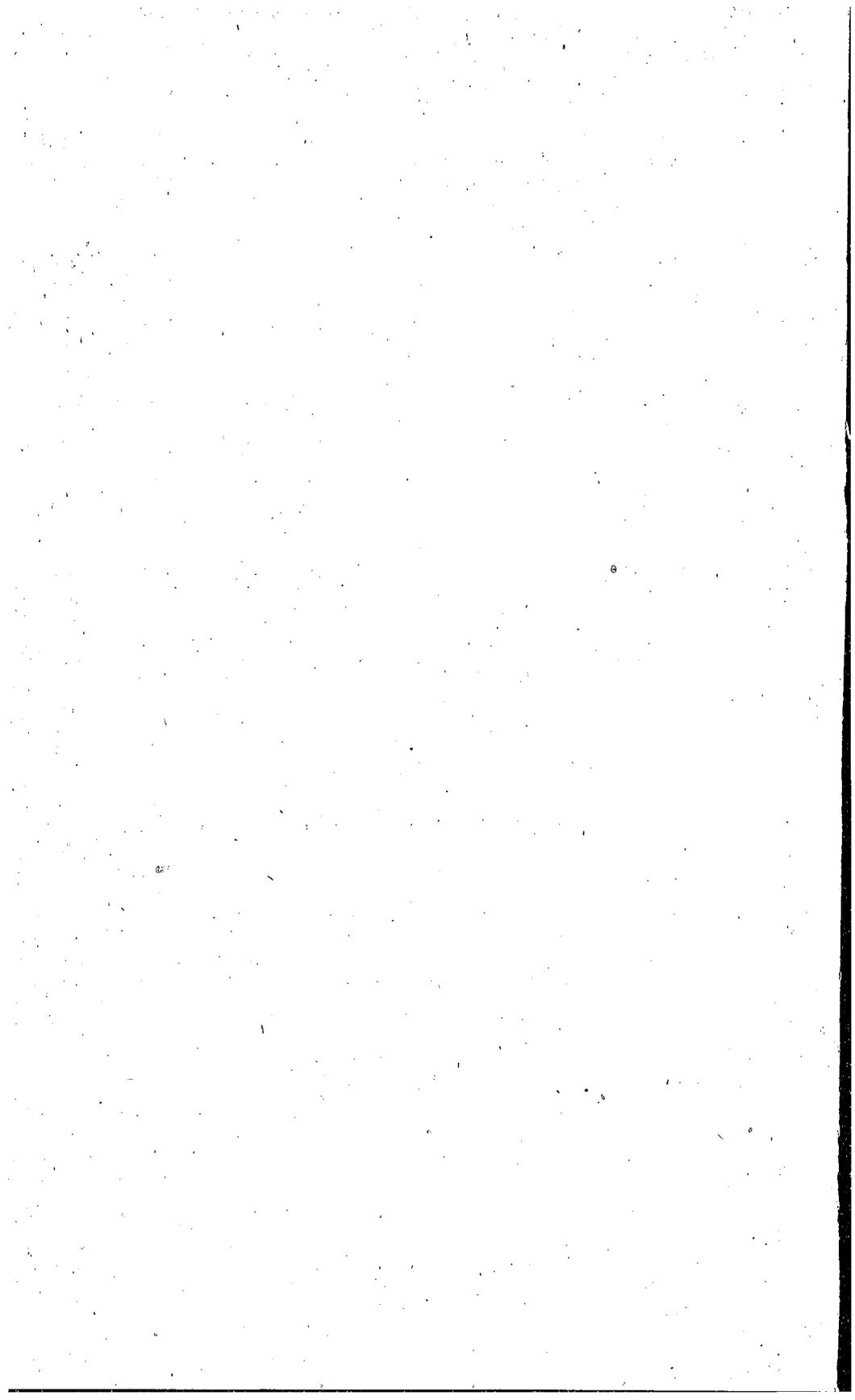
WILLIAM WINDOM,
Secretary of the Treasury.

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

* See Appendix, page 790.

† See Appendix, page 3, etc.



TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

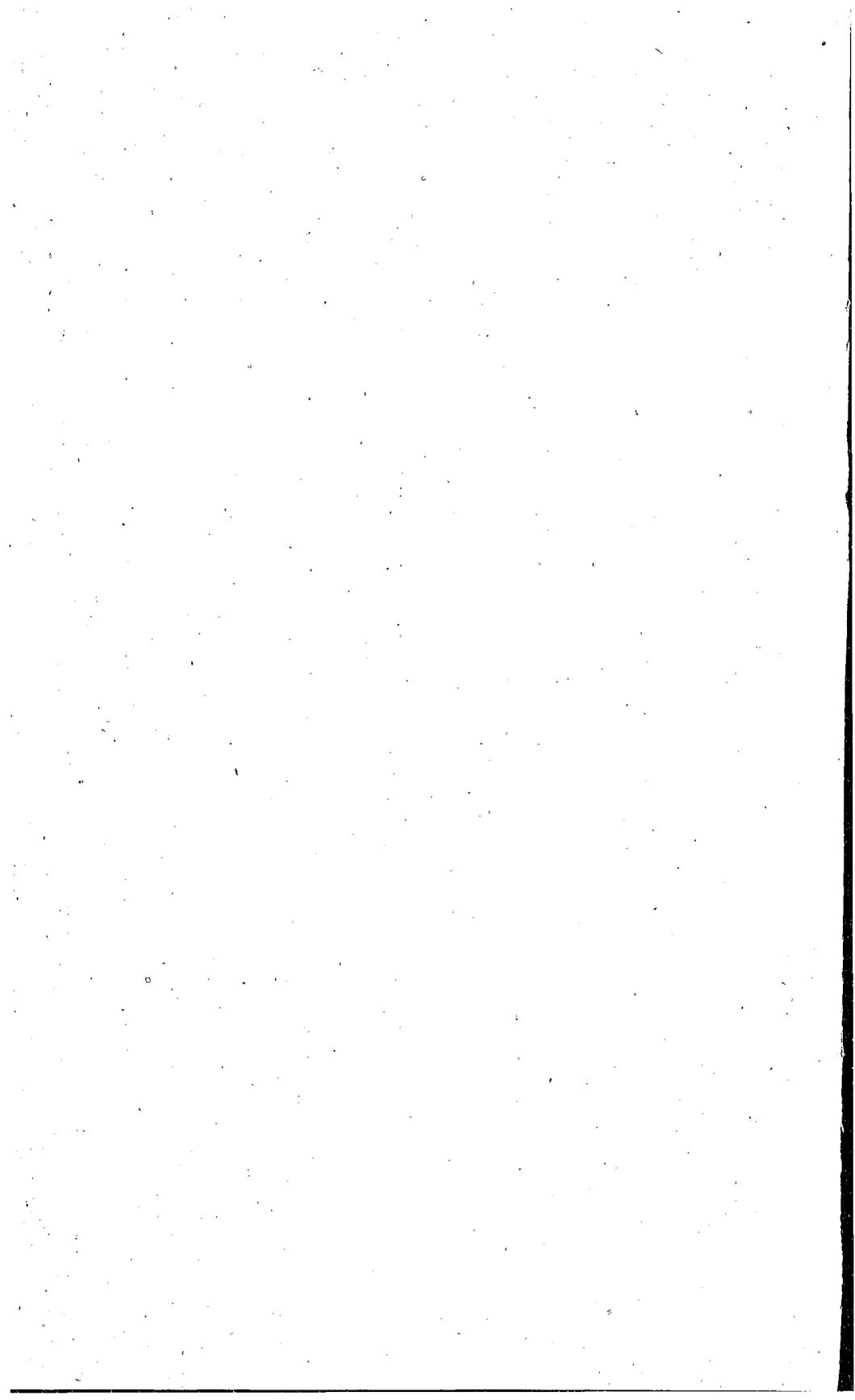


TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1890.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	.....	On demand ...	5 and 6 per cent.	.....	Indefinite .....	.....	\$151,920.26
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{2}$ of 1 to 6 per cent.	Par.....	\$51,000,000.00	\$47,002,900.00	(^c)
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39)	1 year	1 year from date.	$\frac{1}{2}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par.....	10,000,000.00	7,687,800.00	(^c)
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94)	5 years.....	5 years from date.	5 per cent....	Par.....	320,000.00	303,573.92	(^c)
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	1 and 2 years	1 and 2 years from date.	5 $\frac{1}{2}$ and 6 per cent.	Par.....	23,000,000.00	†26,122,100.00	(^c)
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257)	1 year	1 year from date.	3 to 6 per cent.	Par.....	Indefinite.....	52,778,900.00	(^c)
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125)	Indefinite ..	At the pleasure of the Government.	6 per cent ..	Par.....	Indefinite.....	233,075.00	(^c)
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	20 years	Jan. 1, 1868....	6 per cent....	1 $\frac{1}{2}$ to 2 percent, prem'm.	23,000,000.00	123,230,350.00	1,250.00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447)	14 years	Jan. 1, 1865....	5 per cent....	Par.....	10,000,000.00	5,000,000.00	20,000.00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365)	15 years	Jan. 1, 1874....	5 per cent....	Average prem'm of 3 $\frac{1}{2}$ %.	20,000,000.00	20,000,000.00	2,000.00

* Included in "old debt."

† Including re-issues.

‡ Including conversion of Treasury notes.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79)	10 years	Jan. 1, 1871	5 per cent. ...	Par to $1\frac{1}{8}$ per ct. pr'm.	\$21,000,000.00	\$7,022,000.00	\$10,000.00
LOAN OF FEBRUARY, 1861 (1881s).							
Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880	6 per cent. ...	(Av.) 89.03	25,000,000.00	18,415,000.00	6,000.00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent. ...	Par to $1\frac{3}{8}$ per ct. pr'm.	Indefinite.....	35,364,450.00	2,500.00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198)	20 years.....	July 1, 1881	6 per cent. ...	Par.....	2,800,000.00	1,090,850.00	2,550.00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861.	20 years.....	After June 30, 1881.	6 per cent. ...	Par.....	250,000,000.00	189,321,350.00	82,900.00
LOAN OF JULY AND AUGUST, 1861.							
Continued at $3\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	$3\frac{1}{2}$ per cent. ...	Par.....	.....	.....	36,250.00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand ...	None	Par.....	60,000,000.00	*60,030,000.00	56,032.50

SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259)	3 years.....	Aug. 19 and Oct. 1, 1864.	7 ¹ / ₂ per cent.	Av. pre. of 1000 465	Indefinite	139,999,750.00	10,800.00
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FIVE-TWENTIES OF 1862.

Act of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867....	6 per cent...	Av. pre. of 1000 355	515,000,000.00	514,771,600.00	251,850.00
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LEGAL-TENDER NOTES.

The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which the Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand ...	None	Par....	450,000,000.00	346,681,016.00
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TEMPORARY LOAN.

Acts of February 25, 1862 (12 Statutes, 346); March 17, 1862 (12 Statutes, 370); July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par.....	150,000,000.00	*716,099,247.16	2,960.00
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CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352); May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year.....	1 year after date.	6 per cent...	Par.....	No limit	561,753,241.65	4,000.00
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FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592); March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presentation.	None	Par.....	50,000,000.00	*368,720,079.51	6,911,510.97
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* Including re-issues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1863.							
The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority, except as to the \$75,000,000 of bonds already advertised for.	17 years	July 1, 1881	6 per cent.	Average premium of 4.55%	\$75,000,000.00	\$75,000,000.00	\$11,800.00
Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite	At the pleasure of the Government.	3½ per cent.	Par			1,450.00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year	1 year after date.	5 per cent.	Par	400,000,000.00	44,520,000.00	33,965.00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years	2 years after date.	5 per cent.	Par	400,000,000.00	166,480,000.00	28,400.00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711)	Indefinite	On demand	None	Par	Indefinite		167,542,979.00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years	3 years from date.	6 per cent. compound.	Par	400,000,000.00	266,595,440.00	182,460.00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years	March 1, 1874	5 per cent.	Par to 7 per cent. prem.	200,000,000.00	196,118,300.00	56,600.00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years	Nov. 1, 1869	6 per cent.	Av. prem. of 2.75%	400,000,000.00	125,561,300.00	44,050.00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218); January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 408).	3 years	{ Aug. 15, 1867 June 15, 1868 July 15, 1868 }	7½ per cent.	{ Av. prem. of 2.75% }	800,000,000.00	*829,992,500.00	*130,200.00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of	Indefinite	Indefinite	8 per cent.	Par	Indefinite	14,000,000.00	14,000,000.00

the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 370), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.

FIVE-TWENTIES OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	Nov. 1, 1870...	6 per cent...	Av. prem. of $2\frac{547}{1000}$	Indefinite.....	203,327,250.00	24,150.00
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CONSOLS OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1870...	6 per cent...	Av. prem. of $3\frac{233}{1000}$	Indefinite.....	332,998,950.00	142,900.00
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CONSOLS OF 1867.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1872...	6 per cent...	Av. prem. of $1\frac{133}{1000}$	Indefinite.....	379,618,000.00	247,550.00
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CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1873...	6 per cent...	Av. prem. of $1\frac{133}{1000}$	Indefinite.....	42,539,350.00	66,700.00
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THREE-PER-CENT. CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).

Indefinite...	On demand...	3 per cent...	Par.....	75,000,000.00	*85,155,000.00	6,000.00
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FIVE-PER-CENT. LOAN OF 1881.

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads, or his legal representatives, in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

*Including re-issues.

TABLE A—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.</p> <p>The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.</p> <p>FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)</p>	10 years....	May 1, 1881 ...	5 per cent...	Par....		\$517,994,150.00	\$45,150.00
					\$1,500,000,000.00		
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.</p> <p>FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)</p>	15 years.....	Sept. 1, 1891 ...	4½ per cent..	Par....		185,000,000.00	44,015,750.00
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard</p>	30 years.....	July 1, 1907 ...	4 per cent...	Par to one-half		710,313,600.00	571,693,500.00

value, at the pleasure of the United States Government, after thirty years: these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 10.

FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000, which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances, at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

			per cent. premi- um.			
15 years.....	Sept. 1, 1891...	4½ per cent..	Par to one and one-half per cent. premium.	Indefinite.....	65,000,000.00	65,000,000.00
30 years.....	July 1, 1907...	4 per cent...	Par.....	Indefinite.....	30,500,000.00	30,500,000.00
Indefinite...	On demand...	None	Par.....	No limit	64,780,000.00	12,280,000.00

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be re-issued.	Indefinite...	On demand....	None	Par	No limit		\$301,539,751.00
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at anytime, with accrued interest, into the four-per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent...	Par	No limit	\$40,012,750.00	103,860.00
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five-per-cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent..	Par			29,450.00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3 per cent...	Par			181,000.00
							*1,552,140,204.73

*Exclusive of \$64,623,512 bonds issued to Pacific railroads.

OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT. XCV

TABLE B.—STATEMENT OF OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES ON THE 1ST OF JANUARY OF EACH YEAR FROM 1791 TO 1843, INCLUSIVE, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1890, INCLUSIVE.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476.52	Jan. 1, 1841.....	\$5,250,875.54
1792.....	77,227,924.66	1842.....	13,594,480.78
1793.....	80,358,634.04	1843.....	20,601,226.28
1794.....	78,427,404.77	July 1, 1843.....	32,742,922.00
1795.....	80,747,587.39	1844.....	23,461,652.50
1796.....	83,762,172.07	1845.....	15,925,303.01
1797.....	82,064,479.33	1846.....	15,550,202.97
1798.....	79,228,529.12	1847.....	38,826,594.77
1799.....	73,408,669.77	1848.....	47,044,862.23
1800.....	82,976,294.35	1849.....	63,061,858.69
1801.....	83,038,050.80	1850.....	63,452,773.55
1802.....	80,712,632.25	1851.....	68,304,796.02
1803.....	77,054,686.30	1852.....	66,199,341.71
1804.....	86,427,120.88	1853.....	59,803,117.70
1805.....	82,312,150.50	1854.....	42,242,222.42
1806.....	75,723,270.66	1855.....	35,586,956.56
1807.....	69,218,398.64	1856.....	31,972,537.90
1808.....	65,196,317.97	1857.....	28,699,831.85
1809.....	57,023,192.09	1858.....	44,911,861.03
1810.....	53,173,217.52	1859.....	58,496,837.88
1811.....	48,005,587.76	1860.....	64,842,287.88
1812.....	45,209,737.90	1861.....	90,580,873.72
1813.....	55,962,827.57	1862.....	524,176,412.13
1814.....	81,487,846.24	1863.....	1,119,772,138.63
1815.....	99,833,660.15	1864.....	1,815,784,370.57
1816.....	127,334,933.74	1865.....	2,680,647,869.74
1817.....	123,491,965.16	1866.....	2,773,236,173.69
1818.....	103,466,633.83	1867.....	2,678,126,103.87
1819.....	95,529,648.28	1868.....	2,611,687,851.19
1820.....	91,015,566.15	1869.....	2,588,432,213.94
1821.....	89,987,427.66	1870.....	2,480,672,427.81
1822.....	93,546,676.98	1871.....	2,353,211,332.32
1823.....	90,875,877.28	1872.....	2,253,251,328.78
1824.....	90,269,777.77	1873.....	*2,234,482,993.20
1825.....	83,788,432.71	1874.....	*2,251,690,468.43
1826.....	81,054,059.99	1875.....	*2,232,284,531.95
1827.....	73,987,357.26	1876.....	*2,180,395,067.15
1828.....	67,475,043.87	1877.....	*2,205,301,392.10
1829.....	58,421,413.67	1878.....	*2,256,205,892.53
1830.....	48,565,406.50	1879.....	*2,349,567,482.04
1831.....	39,123,191.68	1880.....	*2,120,415,370.63
1832.....	24,322,235.18	1881.....	*2,069,013,569.58
1833.....	7,001,698.83	1882.....	*1,918,312,994.03
1834.....	4,760,082.08	1883.....	*1,884,171,728.07
1835.....	37,733.05	1884.....	*1,830,528,923.57
1836.....	37,513.05	1885.....	†1,876,424,275.14
1837.....	336,957.83	1886.....	†1,756,445,205.78
1838.....	3,308,124.07	1887.....	†1,688,229,591.63
1839.....	10,434,221.14	1888.....	†1,705,992,320.58
1840.....	3,573,343.82	1889.....	†1,640,673,340.23
		1890.....	†1,585,821,048.73

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

† Exclusive of gold, silver, and currency certificates held in the Treasury's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1856, TO JULY 1, 1890.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ per cents.	Total interest-bearing debt.
1856					\$3,632,000.00	\$23,130,761.77		\$31,762,761.77
1857					3,489,000.00	24,971,958.93		28,460,958.93
1858					23,538,000.00	21,162,838.11		44,700,838.11
1859					37,127,800.00	21,162,938.11		58,290,738.11
1860					43,476,300.00	21,164,538.11		64,640,838.11
1861					33,022,200.00	57,358,673.95		90,380,873.95
1862			\$57,926,116.57		30,483,000.00	154,313,225.01	\$122,582,485.34	365,304,826.92
1863			105,629,385.30		30,483,000.00	431,444,813.83	139,974,435.34	707,531,634.47
1864			77,547,696.07		300,213,480.00	842,882,652.09	139,286,935.34	1,359,930,763.50
1865			90,496,930.74		245,709,420.63	1,213,495,169.90	671,610,397.02	2,221,311,918.29
1865—August 31			618,127.98		269,175,727.65	1,281,736,439.33	830,000,000.00	2,381,530,294.96
1866			121,341,879.62		201,982,665.01	1,195,546,041.02	813,460,621.95	2,332,331,207.60
1867			17,737,025.68		198,533,435.01	1,543,452,080.02	488,344,846.95	2,248,067,387.66
1868	\$64,000,000.00		801,361.23		221,586,185.01	1,878,303,984.50	37,397,196.95	2,202,088,727.69
1869	66,125,000.00				221,588,300.00	1,874,347,222.39		2,162,060,522.39
1870	59,650,000.00				221,588,300.00	1,765,317,422.39		2,046,455,722.39
1871	45,885,000.00		678,000.00		274,236,450.00	1,613,897,300.00		1,934,696,750.00
1872	24,665,000.00		678,000.00		414,567,300.00	1,374,883,800.00		1,814,794,100.00
1873	14,000,000.00		678,000.00		414,567,300.00	1,281,238,650.00		1,710,483,950.00
1874	14,000,000.00		678,000.00		510,628,050.00	1,213,624,700.00		1,738,920,750.00
1875	14,000,000.00		678,000.00		607,132,750.00	1,100,865,550.00		1,722,676,300.00
1876	14,000,000.00				711,685,800.00	984,999,650.00		1,710,685,450.00
1877	14,000,000.00			\$140,000,000.00	703,266,650.00	854,621,850.00		1,711,888,500.00
1878	14,000,000.00		98,850,000.00	240,000,000.00	703,266,650.00	738,619,000.00		1,794,735,650.00
1879	14,000,000.00		741,522,000.00	250,000,000.00	508,440,350.00	283,681,350.00		1,797,643,700.00
1880	14,000,000.00		739,347,800.00	250,000,000.00	484,864,900.00	235,780,400.00		1,723,993,100.00
1881	14,000,000.00		739,347,800.00	250,000,000.00	439,841,350.00	196,378,600.00		1,639,567,750.00
1882	14,000,000.00	\$460,461,050.00	739,349,350.00	250,000,000.00				1,463,810,400.00
1883	318,204,350.00	32,082,600.00	737,942,200.00	250,000,000.00				1,338,229,150.00
1884	238,612,150.00		737,951,700.00	250,000,000.00				1,226,563,850.00
1885	208,190,500.00		737,960,450.00	250,000,000.00				1,196,150,950.00
1886	158,046,600.00		737,967,500.00	250,000,000.00				1,146,014,100.00
1887	33,716,500.00		737,976,850.00	250,000,000.00				1,021,692,850.00
1888	14,000,000.00		714,315,450.00	222,207,050.00				950,522,500.00
1889	14,000,000.00		676,214,990.00	139,639,000.00				829,853,990.00
1890	14,000,000.00		602,297,360.00	109,015,750.00				725,313,110.00

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—Continued.

FI 90 VII

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	\$209,776.13	.....	\$31,972,537.90	\$21,066,564.89	\$10,965,953.01	\$1,869,445.70
1857	238,872.92	.....	28,699,831.85	18,701,210.09	9,998,621.76	1,672,767.53
1858	211,042.92	.....	44,911,881.03	7,011,689.31	37,900,191.72	2,446,670.28
1859	206,099.77	.....	58,496,837.88	5,091,603.69	53,405,234.19	3,126,166.28
1860	201,449.77	.....	64,842,287.88	4,877,885.87	59,964,402.01	3,443,667.29
1861	199,999.77	.....	90,580,873.72	2,862,212.92	87,718,660.80	5,092,930.43
1862	280,195.21	\$158,591,390.00	524,176,412.13	18,863,659.96	505,312,752.17	22,048,509.59
1863	473,048.16	511,767,456.00	1,119,772,138.63	8,421,401.22	1,111,350,737.41	41,854,148.01
1864	416,335.86	455,437,271.21	1,815,784,370.57	106,332,093.53	1,709,452,277.04	78,853,467.24
1865	1,245,771.20	458,090,180.25	2,680,647,869.74	5,832,012.98	2,674,815,856.76	137,742,617.43
1865—August 31	1,503,020.09	461,616,311.51	2,844,649,626.56	88,218,055.13	2,756,431,571.43	150,977,697.87
1866—July 1	1,935,092.95	439,969,874.04	2,773,236,173.69	137,200,009.85	2,636,036,163.84	146,068,196.29
1867	1,840,615.01	428,218,101.20	2,678,126,103.87	169,974,892.18	2,508,151,211.69	138,892,451.39
1868	1,197,340.89	408,401,782.61	2,511,687,851.19	130,834,437.96	2,480,853,413.23	128,459,598.14
1869	5,260,181.00	421,131,510.55	2,588,452,213.94	155,680,340.85	2,432,771,873.09	125,523,998.34
1870	3,708,641.00	430,508,064.42	2,480,672,427.81	149,502,471.60	2,331,169,956.21	118,784,960.34
1871	1,948,902.26	416,565,680.06	2,353,211,332.32	106,217,263.65	2,246,994,068.67	111,949,330.50
1872	7,926,797.26	430,530,431.52	2,253,251,328.78	103,470,798.43	2,149,780,530.35	103,958,463.00
1873	51,929,710.26	472,069,332.94	2,234,482,993.20	129,020,932.45	2,105,462,060.75	98,049,804.00
1874	3,216,590.26	509,543,128.17	2,251,690,468.43	147,541,414.74	2,104,149,053.69	98,796,004.50
1875	11,425,820.26	498,182,411.69	2,232,284,531.95	142,243,361.82	2,090,041,170.13	96,855,690.50
1876	3,902,420.26	465,807,196.89	2,180,395,067.15	119,469,626.70	2,060,925,340.45	95,104,269.00
1877	16,648,860.26	476,764,031.84	2,205,301,392.10	186,025,960.73	2,019,275,431.37	93,160,643.50
1878	5,594,560.26	455,875,682.27	2,256,205,892.53	256,382,612.08	1,999,823,280.45	94,654,472.50
1879	37,015,630.26	410,835,741.78	2,245,495,072.04	249,080,167.01	1,996,414,905.03	83,773,778.50
1880	7,621,455.26	388,800,815.37	2,120,415,370.63	201,088,622.88	1,919,326,747.75	79,633,981.00
1881	6,723,865.26	422,721,954.32	2,069,013,569.58	249,363,415.35	1,819,650,154.23	75,018,695.50
1882	16,260,805.26	438,244,783.77	1,918,312,994.03	243,289,519.78	1,675,023,474.25	67,360,110.75
1883	7,851,415.26	538,111,162.81	1,884,171,726.07	345,389,902.92	1,538,781,825.15	51,426,709.50
1884	10,656,205.26	584,308,868.31	1,830,528,923.57	391,985,928.18	1,438,542,995.39	47,928,432.50
1885	4,100,995.26	663,712,927.88	1,863,964,873.14	488,612,429.23	1,375,352,443.91	47,014,133.00
1886	9,704,445.26	619,344,468.52	1,775,063,013.78	492,917,179.34	1,282,145,834.44	45,510,098.00
1887	6,115,165.26	629,795,077.37	1,657,662,592.69	482,433,917.21	1,175,228,675.48	41,780,529.00
1888	2,496,095.26	739,840,389.32	1,892,856,984.58	629,854,089.85	1,263,002,894.73	38,991,995.25
1889	1,911,485.26	787,287,446.97	1,619,052,922.23	643,113,172.01	975,939,750.22	33,752,374.60
1890	1,815,805.26	825,011,289.47	1,552,140,204.73	661,355,834.20	890,784,370.53	29,417,603.15

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

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

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

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

ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT. XCIV

XCVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of July and Aug. 1861, acts of July 17 and Aug. 5, 1861.....		7,400.00		7,400.00
Old demand notes, acts July 17 and Aug. 5, 1861, and Feb. 12, 1862.....		410.00		410.00
Five-twenties of 1862, act of Feb. 25, 1862.....		1,850.00		1,850.00
Five-twenties of 1864, act of June 30, 1864.....		50.00		50.00
Five-twenties of 1865, act of Mar. 3, 1865.....		3,200.00		3,200.00
Legal-tender notes, acts of Feb. 25 and July 11, 1862, Jan. 7, and Mar. 3, 1863.....	78,132,000.00	78,132,000.00		
Gold certificates, acts of Mar. 3, 1863, and July 12, 1882.....	49,070,000.00	45,555,573.00	3,514,427.00	
One-year notes of 1863, act of Mar. 3, 1863.....		490.00		490.00
Two-year notes of 1863, act of Mar. 3, 1863.....		100.00		100.00
Compound interest notes, acts of Mar. 3, 1863, and June 30, 1864.....		3,290.00		3,290.00
Loan of 1863, acts of Mar. 3, 1863, and June 30, 1864.....		4,000.00		4,000.00
Ten-forties of 1864, act of Mar. 3, 1864.....		3,000.00		3,000.00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and Mar. 3, 1865.....		300.00		300.00
Consols of 1865, act of Mar. 3, 1865.....		2,750.00		2,750.00
Consols of 1867, act of Mar. 3, 1865.....		11,450.00		11,450.00
Funded loan of 1881, acts of July 14, 1870, and Jan. 20, 1871, and Jan. 14, 1875.....		10,000.00		10,000.00
Certificates of deposit, act of June 8, 1872.....	23,590,000.00	28,285,000.00		4,695,000.00
Silver certificates, act of Feb. 28, 1878.....	94,480,000.00	55,569,995.00	38,910,005.00	
Refunding certificates, act of Feb. 28, 1879.....		15,780.00		15,780.00
Loan of 1882, act of July 12, 1882.....		47,800.00		47,800.00
Fractional currency, acts of July 17, 1862, Mar. 3, 1863, and June 30, 1864.....		5,179.50		5,179.50
Funded loan of 1891, acts July 14, 1870, Jan. 24, 1871, and Jan. 14, 1875.....		30,623,250.00		30,623,250.00
Funded loan of 1907, acts July 14, 1870, Jan. 20, 1871, and Jan. 14, 1875.....	21,650.00	73,923,500.00		73,901,850.00
Total.....	245,293,650.00	312,206,367.50	42,424,432.00	109,337,149.50
Excess of issues.....				42,424,432.00
Excess of redemptions.....				109,337,149.50
Net excess of redemptions charged in receipts and expenditures.....				66,912,717.50

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1890.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000.00	\$253,822.84	\$1,874,822.84	\$1,349,970.02	\$16,210.00	\$7,384.60	\$8,825.40
Five-twenties of March, 1864.....	70,000.00	11,725.00	81,725.00	87,552.82	700.00	218.63	481.37
Five-twenties of June, 1864.....	1,051,000.00	161,946.45	1,212,946.45	873,205.61	10,500.00	1,470.42	9,039.58
Five-twenties of 1865.....	465,000.00	74,969.00	539,969.00	387,566.28	4,650.00	2,683.54	1,966.46
Consols, 1865.....	461,000.00	73,736.80	534,736.80	387,903.26	13,830.00	429.04	13,400.96
Consols, 1867.....	4,718,000.00	749,208.08	5,467,208.08	3,948,586.11	141,540.00	116,032.35	25,507.65
Consols, 1868.....	305,000.00	49,442.50	354,442.50	256,653.20	9,150.00	8,173.98	976.02
Total.....	8,691,000.00	1,374,850.67	10,065,850.67	7,261,437.30	196,590.00	136,392.56	60,197.44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050.00	493,479.42	4,035,529.42	3,263,099.51	160,919.50	45,994.49	114,325.01
Five-twenties of March, 1864.....	85,000.00	15,742.87	100,742.87	75,658.54	5,350.00	1,080.99	4,269.01
Five-twenties of June, 1864.....	3,971,400.00	506,189.91	4,477,589.91	3,647,628.29	165,834.00	49,946.00	115,888.00
Five-twenties of 1865.....	2,790,250.00	361,735.43	3,151,985.43	2,606,636.20	105,257.50	37,113.53	68,143.97
Consols, 1865.....	11,532,150.00	1,454,778.37	12,986,928.37	10,080,736.97	495,421.50	145,518.29	349,903.21
Consols, 1867.....	5,882,550.00	861,703.73	6,744,253.73	5,309,800.90	302,734.50	66,111.51	236,622.99
Consols, 1868.....	348,500.00	53,363.95	401,863.95	308,573.16	19,380.00	5,238.73	14,141.27
Total.....	28,151,900.00	3,747,053.68	31,898,953.68	25,893,143.57	1,254,897.00	351,003.54	903,893.46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950.00	227,607.56	3,020,557.56	2,680,209.05	145,975.00	86,657.80	109,317.20
Five-twenties of March, 1864.....	29,500.00	2,277.20	31,777.20	28,590.88	1,240.00	388.35	851.65
Five-twenties of June, 1864.....	3,967,350.00	340,509.63	4,307,879.63	3,847,182.42	201,375.00	51,703.46	149,671.54
Five-twenties of 1865.....	6,768,600.00	574,923.00	7,343,523.00	6,525,231.42	331,933.50	92,259.58	239,675.92
Consols, 1865.....	10,222,200.00	850,949.79	11,073,149.79	9,762,387.78	522,117.00	109,455.28	412,661.72
Consols, 1867.....	6,103,050.00	541,559.41	6,644,609.41	5,800,618.37	351,528.00	76,745.93	274,782.07
Consols, 1868.....	52,600.00	4,784.61	57,384.61	49,797.81	3,096.00	672.13	2,512.87
Total.....	29,936,250.00	2,542,631.20	32,478,881.20	28,694,017.73	1,557,264.50	367,782.53	1,189,481.97

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6,417,850.00	\$764,055.21	\$7,181,905.21	\$6,345,391.98	\$427,849.00	\$75,179.43	\$352,669.57
Five-twenties of March, 1864.....	127,100.00	14,959.03	142,059.03	126,123.46	8,894.00	1,338.70	7,555.30
Five-twenties of June, 1864.....	3,604,650.00	428,656.16	4,043,306.16	3,573,223.63	246,801.50	57,449.80	188,351.70
Five-twenties of 1865.....	3,635,200.00	436,838.70	4,072,038.70	3,594,747.85	246,562.00	37,817.37	208,744.63
Consols, 1865.....	11,788,900.00	1,436,989.46	13,225,889.46	11,660,785.89	707,334.00	149,248.21	558,085.79
Consols, 1867.....	6,958,900.00	833,600.15	7,792,500.15	6,863,777.39	417,534.00	108,487.92	309,046.08
Consols, 1868.....	85,850.00	9,951.63	95,801.63	84,595.02	5,151.00	1,386.95	3,764.05
Total.....	32,618,450.00	3,935,050.34	36,553,500.34	32,248,645.22	2,059,325.50	430,908.38	1,628,417.12
JUNE 30, 1873.							
Five-twenties of 1862.....	7,137,100.00	925,783.87	8,062,883.87	7,089,542.58	431,450.50	101,980.57	329,489.93
Five-twenties of March, 1864.....	50,000.00	7,372.50	57,372.50	49,780.91	3,500.00	813.70	2,686.30
Five-twenties of June, 1864.....	3,741,150.00	480,684.37	4,221,834.37	3,715,211.22	223,270.50	42,216.46	181,054.04
Five-twenties of 1865.....	1,959,850.00	250,635.93	2,210,485.93	1,943,488.93	120,266.50	23,744.47	96,522.03
Consols, 1865.....	10,768,250.00	1,371,187.17	12,139,437.17	10,668,617.09	646,095.00	145,069.34	501,025.66
Consols, 1867.....	4,402,100.00	553,610.89	4,955,710.89	4,373,781.76	264,126.00	69,632.51	194,493.49
Consols, 1868.....	619,550.00	81,983.44	701,533.44	617,140.34	37,173.00	8,948.40	28,224.60
Total.....	23,678,000.00	3,671,258.17	32,349,258.17	28,457,562.83	1,725,881.50	392,385.45	1,333,496.05
JUNE 30, 1874.							
Five-twenties of 1862.....	1,421,700.00	161,219.79	1,582,919.79	1,415,391.05	99,519.00	31,743.95	67,775.05
Five-twenties of June, 1864.....	2,020,550.00	218,437.39	2,239,007.39	2,012,051.32	141,438.50	48,013.46	93,425.04
Five-twenties of 1865.....	1,247,250.00	135,577.95	1,382,827.95	1,241,571.69	87,307.50	29,348.19	57,959.31
Consols, 1865.....	3,393,650.00	360,964.62	3,754,614.62	3,374,934.42	203,619.00	46,489.33	157,129.67
Consols, 1867.....	4,051,000.00	432,348.18	4,483,348.18	4,029,975.86	243,060.00	55,976.97	187,083.03
Consols, 1868.....	802,300.00	86,505.02	888,805.02	798,326.40	48,138.00	11,014.38	37,123.62
Total.....	12,936,450.00	1,395,073.55	14,331,523.55	12,872,850.74	823,082.00	222,586.28	600,495.72
JUNE 30, 1875.							
Five-twenties of 1862.....	25,170,400.00			25,170,400.00	541,973.50	353,061.56	188,911.94
JUNE 30, 1876.							
Five-twenties of 1862.....	5,785,200.00			5,785,200.00	404,964.00	54,745.72	350,218.28
Five-twenties of June, 1864.....	10,867,600.00			10,869,600.00	760,872.00	171,966.33	588,905.67
Five-twenties of 1865.....	1,789,250.00			1,789,250.00	125,247.50	30,805.86	94,441.64
Total.....	18,444,050.00			18,444,050.00	1,291,083.50	257,517.91	1,033,565.59

REPORT OF THE SECRETARY OF THE TREASURY.

JUNE 30, 1877.							
Five-twenties of 1862	81,200.00			81,200.00	4,352.25	1,181.67	8,170.58
Five-twenties of June, 1864	178,900.00			178,900.00	9,943.50	1,323.60	8,619.90
Five-twenties of 1865	180,350.00			180,350.00	9,519.00	3,141.08	6,877.92
Consols, 1865	6,050.00			6,050.00	181.50	108.97	72.53
Consols, 1867	1,000.00			1,000.00	30.00	21.20	8.80
Total	447,500.00			447,500.00	24,026.25	5,776.52	18,249.73

JUNE 30, 1878.							
Five-twenties of 1862	17,900.00			17,900.00	966.00	192.65	773.35
Five-twenties of June, 1864	15,900.00			15,900.00	834.00	78.41	755.59
Five-twenties of 1865	2,350.00			2,350.00	129.00	40.92	88.08
Consols, 1865	23,600.00			23,600.00	1,416.00	273.35	1,142.65
Consols, 1867	5,700.00			5,700.00	342.00	134.76	207.24
Consols, 1868	8,500.00			8,500.00	510.00	89.83	420.17
Total	73,950.00			73,950.00	4,197.00	809.92	3,387.08

JUNE 30, 1879.							
Five-twenties of 1862	2,650.00			2,650.00	165.75	40.85	125.40
Five-twenties of June, 1864	3,150.00			3,150.00	94.50	18.53	75.97
Five-twenties of 1865	1,850.00			1,850.00	85.50	41.23	44.28
Consols, 1865	1,700.00			1,700.00	102.00	41.49	60.51
Consols, 1867	9,050.00			9,050.00	543.00	166.62	378.38
Consols, 1868	100.00			100.00	6.00	56.00	5.44
Total	18,500.00			18,500.00	996.75	308.77	687.98

JUNE 30, 1880.							
Five-twenties of 1862	100.00			100.00	4.00	.67	3.33
Five-twenties of June, 1864	100.00			100.00	4.00	.49	3.51
Five-twenties of 1865	250.00			250.00	14.50	5.85	8.65
Ten-forties of 1864	676,050.00			676,050.00	28,168.75	12,672.65	15,296.10
Loan of February, 1861	2,837,000.00	74,161.95		2,911,161.95	85,110.00	47,540.20	37,569.80
Loan of July and August, 1861	32,064,250.00	1,376,085.04		33,440,335.04	1,165,807.50	518,148.79	647,658.61
Loan of March, 1863	13,797,150.00	549,035.13		13,346,185.13	484,747.50	213,179.29	271,568.21
Oregon war debt	202,550.00	8,273.02		210,823.02	9,787.50	3,602.56	6,124.94
Funded loan of 1881	23,575,450.00	662,206.97		24,237,656.97	415,162.70	130,349.86	284,813.34
Funded loan of 1907	1,500,000.00	123,558.26		1,623,558.26	15,000.00	10,191.74	4,808.26
Total	73,652,900.00	2,795,320.42		76,448,220.42	2,203,806.45	935,951.60	1,267,854.85

JUNE 30, 1881.							
Five-twenties of 1862	3,000.00			3,000.00	210.00	80.22	129.78
Five-twenties of June, 1864	50.00			50.00	3.50	.25	3.25
Five-twenties of 1865	100.00			100.00	7.00	1.74	5.26
Loan of February, 1861	7,775,000.00	51,277.58		7,826,277.58	462,390.00	160,072.88	302,317.12
Loan of July and August, 1861	16,712,450.00	488,876.11		17,201,326.11	1,002,747.00	200,043.95	802,703.05

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1881—Continued.							
Loan of March, 1863.....	\$7,057,100.00	\$199,514.62	.....	\$7,256,614.62	\$361,315.50	\$83,330.51	\$277,984.99
Oregon war debt.....	54,250.00	1,408.65	.....	55,658.65	2,584.50	551.11	2,033.39
Funded loan of 1881.....	42,769,400.00	320,171.82	.....	43,089,571.82	1,106,474.15	263,342.94	843,130.21
Total.....	74,371,350.00	1,061,248.78	.....	75,432,598.78	2,935,731.65	707,423.60	2,228,308.06
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent.....	55,215,850.00	.....	.....	55,215,850.00	1,368,894.64	579,493.12	789,401.50
Loan of March, 1863, continued at 3½ per cent.....	2,637,850.00	.....	.....	2,637,850.00	91,701.75	25,771.80	65,929.95
Funded loan of 1881, continued at 3½ per cent.....	1,000.00	.....	.....	1,000.00	23.33	2.78	20.55
Funded loan of 1881.....	2,224,450.00	.....	.....	2,224,450.00	115,717.53	6,771.83	108,945.70
Total.....	60,079,150.00	.....	.....	60,079,150.00	1,576,337.23	612,039.53	964,297.70
JUNE 30, 1883.							
Five-twenties of 1862.....	100.00	.....	.....	100.00	5.50	14.18	8.68
Funded loan of 1881.....	41,300.00	.....	.....	41,300.00	1,716.66	138.13	1,578.53
Loan of July and August, 1861, continued at 3½ per cent.....	661,750.00	.....	.....	661,750.00	20,760.25	5,293.40	15,466.85
Loan of March, 1863, continued at 3½ per cent.....	34,128,100.00	.....	.....	34,128,150.00	1,171,024.37	186,913.66	984,120.71
Funded loan of 1881, continued at 3½ per cent.....	10,019,400.00	.....	.....	10,019,400.00	233,862.12	137,402.11	96,460.01
Total.....	44,850,700.00	.....	.....	44,850,700.00	1,427,378.90	329,761.48	1,097,617.42
JUNE 30, 1884.							
Five-twenties of 1862.....	200.00	.....	.....	200.00	9.50	13.35	3.85
Funded loan of 1881.....	5,200.00	.....	.....	5,200.00	137.08	164.24	22.84
Loan of March, 1863, continued at 3½ per cent.....	422,550.00	.....	.....	422,550.00	14,789.25	2,823.94	11,965.31
Loan of July and August, 1861, continued at 3½ per cent.....	566,250.00	.....	.....	566,250.00	19,818.75	7,669.86	12,748.89
Funded loan of 1881, continued at 3½ per cent.....	33,221,450.00	.....	.....	33,221,450.00	1,018,176.97	276,923.93	741,253.04
Loan of July 12, 1882.....	12,553,950.00	.....	.....	12,553,950.00	240,130.13	31,884.61	208,245.52
Total.....	46,769,600.00	.....	.....	46,769,600.00	1,293,111.68	318,879.93	974,231.75

JUNE 30, 1885.						
Five-twenties of 1862	4,000.00		4,000.00	80.00	701.96	616.96
Five-twenties of 1864	100.00		100.00	4.00	.49	3.51
Funded loan of 1881	1,100.00		1,100.00	36.67	50.51	13.84
Loan of July and August, 1861, continued at 3½ per cent	52,250.00		52,250.00	1,269.62	588.85	680.77
Loan of March, 1863, continued at 3½ per cent	18,000.00		18,000.00	499.62	87.92	411.70
Funded loan of 1881, continued at 3½ per cent	230,500.00		230,500.00	5,347.70	1,416.28	3,931.42
Loan of July 12, 1882	45,282,200.00		45,282,200.00	1,153,460.88	268,821.31	884,639.57
Total	45,588,150.00		45,588,150.00	1,100,703.49	271,667.32	889,036.17
JUNE 30, 1886.						
Oregon war debt	100.00		100.00	1.50	18.00	16.50
Loan of July and August, 1861	2,500.00		2,500.00	53.25	99.00	45.75
Loan of 1863	1,100.00		1,100.00	81.50	33.00	1.50
Five-twenties of 1862	67,500.00		67,500.00	1,425.00	14,399.00	12,974.00
Five-twenties of 1864	4,300.00		4,300.00	85.25	31.14	54.11
Five-twenties of 1865	300.00		300.00	6.00	2.02	3.98
Ten-forties of 1864	14,250.00		14,250.00	356.25	273.80	77.45
Consols of 1865	15,900.00		15,900.00	419.25	842.29	423.04
Consols of 1867	26,950.00		26,950.00	662.25	2,070.75	1,408.50
Consols of 1869	12,250.00		12,250.00	203.25	570.04	366.79
Funded loan of 1881	49,800.00		49,800.00	826.50	868.55	42.05
Loan of 1882	44,044,800.00		44,044,800.00	435,942.00	220,617.44	215,324.57
Loan of 1863, continued at 3½ per cent	4,100.00		4,100.00	123.00	31.32	91.68
Loan of July and August, 1861, continued at 3½ per cent	96,750.00		96,750.00	2,848.50	1,560.76	1,287.74
Funded loan of 1881, continued at 3½ per cent	190,750.00		190,750.00	4,704.13	1,065.34	3,638.79
Total	44,531,350.00		44,531,350.00	447,687.64	242,487.45	205,200.19
JUNE 30, 1887.						
Loan of 1882	47,748,750.00		47,748,750.00	1,375,653.00	223,676.38	1,151,976.62
Ten-forties of 1864	1,300.00		1,300.00	84.17	119.50	35.33
Funded loan of 1881	3,100.00		3,100.00	110.83	166.80	55.97
Loan of July and August, 1861	28,700.00		28,700.00	1,722.00	861.00	861.00
Five-twenties of 1862	650.00		650.00	45.50	58.12	12.62
Five-twenties of 1865	8,000.00		8,000.00	560.00	473.92	86.08
Loan of February, 1861	2,000.00		2,000.00	120.00	60.00	60.00
Loan of 1863	13,400.00		13,400.00	804.00	402.00	402.00
Consols of 1865	18,200.00		18,200.00	1,092.00	2,147.16	1,055.16
Consols of 1867	34,000.00		34,000.00	2,040.00	3,333.60	1,293.69
Consols of 1869	500.00		500.00	30.00	270.25	240.25
Loan of July and August, 1861, continued at 3½ per cent	1,500.00		1,500.00	52.50	22.58	29.92
Loan of 1863, continued at 3½ per cent	8,500.00		8,500.00	297.50	60.31	237.19
Funded loan of 1881, continued at 3½ per cent	25,600.00		25,600.00	926.33	213.17	713.16
Total	47,894,200.00		47,894,200.00	1,383,537.83	231,864.88	1,151,672.95

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING-FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1888.							
Loan of 1882.....	\$18,880,500.00			\$18,880,500.00	\$660,630.00	\$94,660.88	\$565,969.12
Funded loan of 1891.....	19,455,400.00	\$1,555,966.17		21,011,366.17	794,247.00	95,098.43	699,148.57
Funded loan of 1907.....	5,389,250.00	1,296,049.71		6,685,299.71	203,293.00	43,817.79	159,475.21
Total.....	43,725,150.00	2,852,015.88		46,577,165.88	1,658,170.00	233,577.10	1,424,592.90
JUNE 30, 1889.							
Oregon war debt.....	1,150.00			1,150.00	69.00	39.00	30.00
Loan of July and August, 1861.....	500.00			500.00	30.00	15.00	15.00
Loan of 1882.....	57,900.00			57,900.00	1,709.25	354.94	1,354.31
Loan of July and August, 1861, continued at 3½ per cent.....	3,000.00			3,000.00	105.00	20.42	84.53
Loan of 1863, continued at 3½ per cent.....	100.00			100.00	3.50	.91	2.59
Funded loan of 1891.....	12,153,850.00	844,918.01		12,998,768.01	480,076.12	39,397.68	440,678.44
Funded loan of 1907.....	26,839,650.00	7,672,222.29		34,511,872.29	1,011,368.00	180,452.69	830,915.31
Total.....	39,056,150.00	8,517,140.30		47,573,290.30	1,493,360.87	220,280.64	1,273,080.23
JUNE 30, 1890.							
Loan of 1882.....	4,050.00			4,050.00	119.25	11.39	107.86
Loan of July and August, 1861, continued at 3½ per cent.....	1,000.00			1,000.00	35.00	16.88	18.12
Funded loan of 1881.....	3,000.00			3,000.00	137.50	109.14	28.36
Funded loan of 1891.....	12,136,750.00	710,666.79		12,847,416.79	537,523.68	69,588.99	467,934.69
Funded loan of 1907.....	27,695,600.00	7,536,058.37		35,231,658.37	1,045,804.50	156,655.13	889,149.37
Total.....	39,840,400.00	8,246,725.16		48,087,125.16	1,583,619.93	226,381.53	1,357,238.40
Grand total.....	745,525,550.00	40,138,368.15	157,677,967.61	763,413,607.93	26,642,763.17	6,848,848.48	19,793,914.69

TABLE F.—SINKING-FUND ACCOUNT FOR FISCAL YEAR 1890.

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[NOTE.—The annual report of the Secretary of the Treasury for the fiscal year 1885 contains a statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1885.]

July 1, 1889	To 1 per cent. on the principal of the public debt on June 30, 1889, less coin and currency certificates held in cash and cash available for reduction of the debt, viz, \$1,137,402,112.51	\$11,374,021.12	June 30, 1890	By balance from last year	\$21.94
June 30, 1890	To interest on redemptions prior to fiscal year 1890	35,363,042.49		By principal of bonded debt redeemed in 1890	39,840,400.00
	To interest on \$39,847,839.50, amount of debt "paid" during fiscal year 1890	1,584,064.15		By accrued interest thereon	226,381.53
	To balance	239.74		By premium on bonds purchased	8,246,725.16
				By fractional currency and notes redeemed in 1890	7,439.50
				By accrued interest thereon	399.37
		48,321,367.50			
					48,321,867.50

SINKING FUND ACCOUNT.

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TABLE G.—STATEMENT OF THIRTY-YEAR 6 PER CENT. BONDS (INTEREST PAYABLE JANUARY AND JULY) ISSUED TO THE SEVERAL PACIFIC RAILWAY COMPANIES UNDER THE ACTS OF JULY 1, 1862 (12 STATUTES, 492), AND JULY 2, 1864 (13 STATUTES, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, etc.	Balance due the United States on interest account, deducting repayments.
January 1, 1890:						
Central Pacific	\$25,885,120.00	\$32,771,198.47	\$776,553.60	\$33,547,752.07	\$5,959,039.37	\$27,588,712.70
Kansas Pacific	6,303,000.00	8,398,413.09	189,090.00	8,587,503.09	3,751,289.73	4,836,213.36
Union Pacific	27,236,512.00	34,762,994.73	817,095.36	35,580,090.09	12,181,682.06	23,398,408.03
Central Branch Union Pacific	1,600,000.00	2,125,808.26	48,000.00	2,173,808.26	405,418.73	1,768,389.53
Western Pacific	1,970,560.00	1,377,650.54	59,116.80	2,436,767.34	9,367.00	2,427,400.34
Sioux City and Pacific	1,628,320.00	2,050,492.69	48,849.60	2,099,342.29	159,523.19	1,939,819.10
	64,623,512.00	82,486,557.78	1,938,705.36	84,425,263.14	22,466,320.08	61,958,943.06
July 1, 1890:						
Central Pacific	25,885,120.00	33,547,752.07	776,553.60	34,324,305.67	6,066,301.54	28,258,004.13
Kansas Pacific	6,303,000.00	8,587,503.09	189,090.00	8,776,593.09	3,797,091.37	4,979,501.72
Union Pacific	27,236,512.00	35,580,090.09	817,095.36	36,397,185.45	12,346,359.22	24,050,826.23
Central Branch Union Pacific	1,600,000.00	2,173,808.26	48,000.00	2,221,808.26	426,777.77	1,795,030.49
Western Pacific	1,970,560.00	2,436,767.34	59,116.80	2,495,884.14	9,367.00	2,486,517.14
Sioux City and Pacific	1,628,320.00	2,099,342.29	48,849.60	2,148,191.89	165,047.16	1,983,144.73
	64,623,512.00	84,425,263.14	1,938,705.36	86,363,968.50	22,810,944.06	63,553,024.44

CHANGES IN INTEREST-BEARING DEBT.

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TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1890.

Title of loan.	Rate of interest.	Outstanding Nov. 1, 1889.	Increase during the year.	Decrease during the year.	Outstanding Nov. 1, 1890.
	<i>Per cent.</i>				
Funded loan of 1891.....	4½	\$126,609,350		\$62,029,500	\$63,979,850
Funded loan of 1907.....	4	647,288,850	* \$18,850	79,103,850	568,203,850
Refunding certificates.....	4	113,460		13,770	99,690
Total.....		774,011,660	18,850	141,747,120	632,283,390

* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

Since November 1, 1889, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds as follows:

Principal.....	\$13,770.00
Accrued interest due thereon.....	5,040.30
Total.....	19,810.30

For which settlement was made as follows:

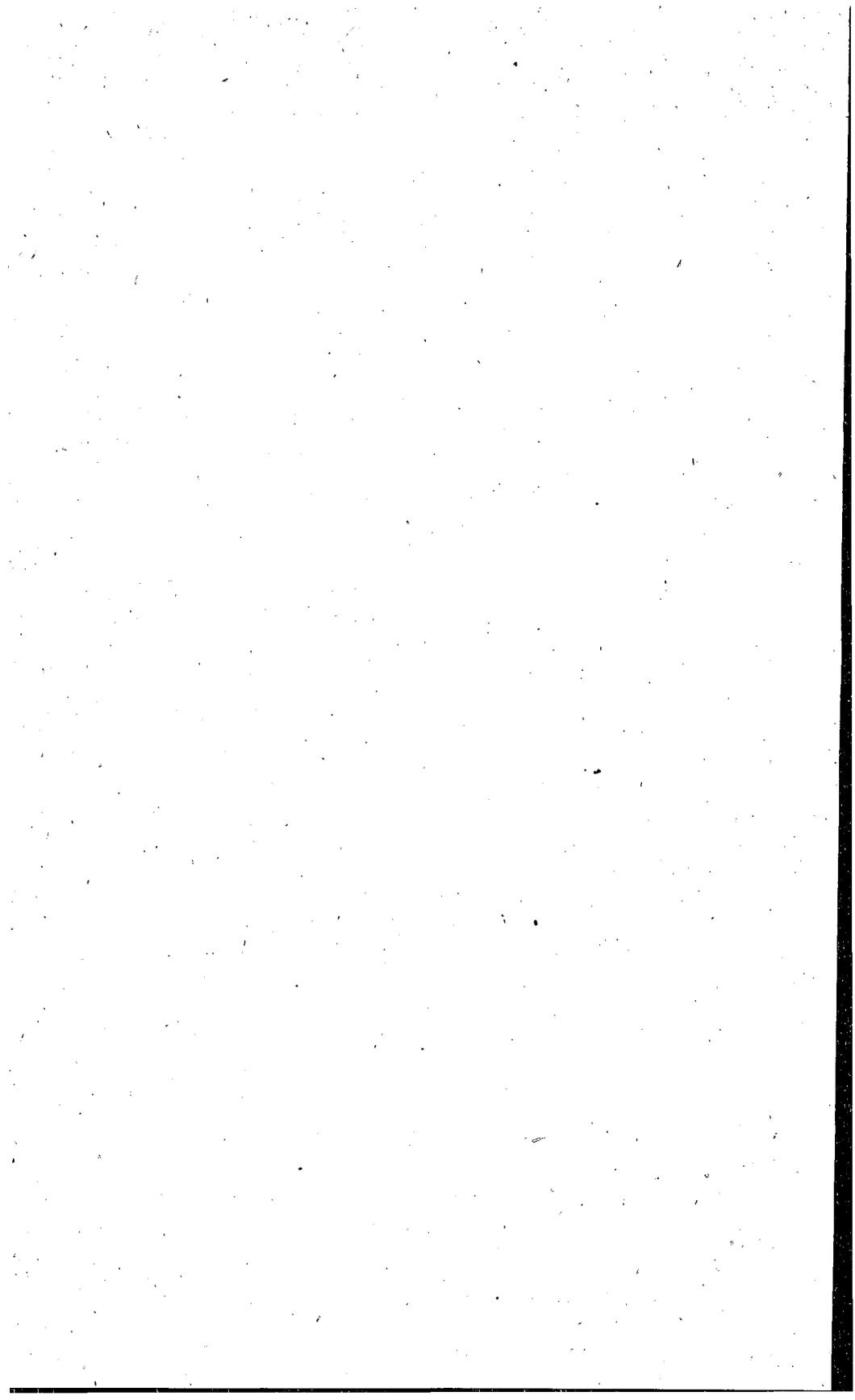
Four per cent. bonds issued on account of principal.....	\$13,770.00
Four per cent. bonds issued on account of accrued interest.....	5,080.00
Interest paid in cash.....	960.30
Total.....	19,810.30

The certificates still outstanding amount to \$99,690.

The reduction in the annual interest charge, by reason of the changes during the year ended October 31, 1890, is as follows:

On bonds redeemed by purchase.....	\$5,981,481.50
Deduct the interest on \$5,080 4 per cent. bonds issued.....	203.20
Net reduction.....	5,981,278.30

In addition to the purchases and redemptions of United States 4 per cent. and 4½ per cent. bonds during the year ended October 31, 1890, indicated in the foregoing table and described more fully in the Secretary's report under the heading of "Purchases of United States bonds," there were redeemed \$175,100 United States bonds and seven-thirty notes upon which interest had ceased. The total net reduction of the bonded indebtedness of the United States during the twelve months in question was, therefore, \$141,908,450.



SILVER COIN AND BULLION IN THE TREASURY. CIX

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION, AND SUBSIDIARY SILVER COIN IN THE TREASURY AT THE END OF EACH MONTH FROM DECEMBER 31, 1877, TO JUNE 30, 1890.

	Standard silver dollars:	Silver bullion.	Subsidiary silver coin.	Total.
1877—December 31.....		\$1, 736, 984. 89	\$5, 532, 283. 95	\$7, 269, 268. 84
1878—January 31.....		2, 827, 368. 07	5, 626, 541. 22	8, 453, 909. 29
February 28.....		2, 956, 577. 65	6, 261, 437. 76	9, 217, 015. 41
March 30.....	8810, 561	3, 534, 480. 53	7, 139, 637. 34	11, 484, 678. 87
April 30.....	3, 169, 681	7, 350, 710. 68	7, 029, 306. 77	17, 549, 698. 45
May 31.....	5, 950, 451	5, 891, 204. 95	8, 103, 228. 02	19, 944, 883. 97
June 29.....	7, 718, 357	7, 341, 470. 84	6, 860, 505. 97	21, 920, 933. 81
July 31.....	9, 550, 236	7, 665, 760. 19	7, 079, 667. 36	24, 295, 663. 55
August 31.....	11, 292, 849	8, 982, 239. 07	6, 478, 642. 22	26, 753, 730. 29
September 30.....	12, 155, 205	9, 634, 034. 48	6, 143, 903. 02	27, 933, 142. 50
October 31.....	13, 397, 571	8, 352, 042. 21	6, 323, 132. 31	28, 072, 745. 52
November 30.....	14, 843, 219	10, 159, 491. 41	6, 009, 834. 43	31, 012, 544. 84
December 31.....	16, 704, 829	9, 439, 461. 25	6, 031, 804. 52	32, 176, 094. 77
1879—January 31.....	17, 874, 457	10, 347, 889. 50	6, 143, 449. 13	34, 365, 795. 63
February 28.....	19, 505, 767	9, 837, 402. 62	6, 278, 490. 66	35, 621, 660. 28
March 31.....	21, 558, 894	8, 688, 260. 74	6, 428, 185. 06	36, 675, 339. 80
April 30.....	23, 694, 563	6, 949, 046. 43	6, 621, 940. 39	37, 265, 549. 82
May 31.....	26, 181, 045	5, 672, 655. 55	6, 813, 589. 32	38, 667, 289. 87
June 30.....	28, 147, 351	5, 092, 565. 91	8, 903, 401. 36	42, 143, 318. 27
July 31.....	29, 151, 801	5, 112, 223. 82	12, 731, 765. 97	46, 995, 790. 79
August 31.....	30, 678, 464	4, 904, 611. 89	15, 236, 724. 48	50, 819, 800. 37
September 30.....	31, 559, 870	4, 557, 504. 31	16, 814, 308. 94	52, 931, 683. 25
October 31.....	32, 322, 634	3, 537, 224. 31	17, 755, 986. 76	53, 615, 845. 07
November 30.....	32, 839, 207	4, 323, 097. 69	18, 432, 478. 13	55, 594, 782. 82
December 31.....	33, 168, 064	4, 492, 421. 19	18, 881, 629. 15	56, 542, 114. 34
1880—January 31.....	34, 961, 611	4, 888, 035. 97	20, 204, 809. 83	60, 054, 456. 80
February 28.....	36, 072, 093	4, 525, 306. 25	21, 179, 312. 32	62, 676, 711. 57
March 31.....	38, 780, 342	4, 036, 839. 53	21, 989, 814. 48	64, 856, 996. 06
April 30.....	40, 411, 673	5, 007, 331. 04	22, 767, 672. 05	68, 186, 676. 99
May 31.....	42, 779, 190	4, 853, 587. 99	23, 577, 091. 99	71, 208, 869. 98
June 30.....	44, 425, 315	5, 124, 536. 42	24, 350, 481. 80	73, 900, 333. 22
July 31.....	46, 102, 791	6, 081, 647. 91	24, 975, 713. 52	77, 250, 152. 43
August 31.....	47, 495, 063	6, 330, 258. 40	25, 152, 971. 59	79, 028, 293. 55
September 30.....	47, 654, 675	5, 557, 759. 74	24, 799, 925. 40	78, 012, 360. 14
October 31.....	47, 084, 459	6, 045, 367. 37	24, 629, 489. 59	77, 757, 316. 26
November 30.....	47, 997, 453	6, 255, 389. 81	24, 653, 530. 37	78, 306, 373. 18
December 31.....	48, 190, 518	6, 133, 224. 05	24, 769, 057. 32	79, 142, 793. 37
1881—January 31.....	50, 235, 102	6, 704, 197. 36	25, 490, 914. 88	82, 430, 214. 24
February 28.....	52, 939, 460	5, 356, 308. 00	25, 813, 058. 08	84, 108, 826. 08
March 31.....	55, 176, 158	4, 017, 770. 08	26, 233, 891. 96	85, 477, 820. 04
April 30.....	58, 044, 826	3, 863, 582. 74	26, 493, 612. 56	88, 402, 021. 30
May 31.....	60, 518, 273	3, 457, 192. 85	26, 841, 956. 74	90, 817, 422. 59
June 30.....	62, 544, 722	3, 309, 949. 10	27, 247, 696. 93	93, 102, 368. 03
July 31.....	64, 246, 302	2, 962, 277. 52	27, 295, 486. 63	94, 504, 066. 15
August 31.....	65, 948, 344	2, 732, 862. 69	27, 042, 806. 63	95, 724, 013. 32
September 30.....	66, 092, 667	2, 632, 184. 67	26, 313, 113. 63	95, 037, 965. 30
October 31.....	66, 576, 378	3, 424, 575. 15	25, 984, 687. 00	95, 985, 640. 91
November 30.....	68, 017, 452	3, 088, 709. 63	25, 918, 252. 06	97, 024, 413. 63
December 31.....	69, 589, 937	3, 607, 829. 86	25, 965, 641. 48	99, 161, 408. 34
1882—January 31.....	72, 421, 584	3, 258, 926. 18	26, 567, 873. 37	102, 248, 383. 55
February 28.....	75, 138, 957	2, 806, 143. 12	26, 869, 905. 26	104, 815, 006. 38
March 31.....	78, 178, 583	4, 440, 661. 97	27, 187, 680. 67	109, 806, 925. 64
April 30.....	81, 595, 056	3, 239, 033. 43	27, 439, 183. 93	112, 273, 273. 36
May 31.....	84, 606, 043	3, 793, 664. 11	27, 755, 923. 33	116, 155, 630. 44
June 30.....	87, 153, 816	3, 236, 908. 36	28, 048, 630. 58	118, 433, 354. 94
July 31.....	88, 940, 899	2, 816, 269. 83	28, 153, 956. 16	119, 811, 124. 90
August 31.....	91, 166, 249	2, 730, 716. 27	27, 990, 387. 75	121, 887, 353. 02
September 30.....	92, 228, 649	3, 343, 565. 26	27, 426, 139. 93	122, 998, 354. 19
October 31.....	92, 414, 977	4, 012, 503. 27	26, 749, 432. 45	123, 176, 912. 72
November 30.....	92, 940, 582	3, 769, 219. 77	26, 544, 544. 20	123, 254, 346. 20
December 31.....	94, 016, 842	4, 468, 193. 10	26, 521, 692. 20	125, 006, 727. 30
1883—January 31.....	97, 590, 969	3, 761, 058. 12	27, 135, 244. 74	128, 428, 171. 86
February 28.....	100, 261, 444	3, 974, 114. 04	27, 507, 275. 73	131, 742, 833. 82
March 31.....	103, 482, 305	3, 943, 467. 30	27, 865, 993. 79	135, 291, 766. 09
April 30.....	106, 366, 348	3, 478, 750. 15	28, 068, 628. 88	137, 913, 727. 03
May 31.....	108, 898, 977	4, 157, 217. 76	28, 303, 136. 20	141, 359, 899. 36
June 30.....	111, 914, 019	4, 482, 216. 29	28, 486, 001. 05	144, 882, 236. 34
July 31.....	113, 057, 052	4, 436, 638. 23	28, 058, 141. 07	145, 601, 831. 90
August 31.....	114, 320, 197	4, 694, 559. 45	27, 819, 711. 13	146, 834, 468. 15
September 29.....	114, 587, 372	5, 107, 911. 29	26, 750, 161. 70	146, 445, 444. 42
October 31.....	116, 036, 450	4, 936, 364. 86	26, 712, 424. 15	147, 685, 239. 01
November 30.....	117, 768, 966	4, 624, 279. 34	26, 969, 014. 40	149, 362, 859. 74
December 31.....	119, 449, 885	4, 534, 372. 93	27, 224, 126. 33	151, 207, 884. 26
1884—January 31.....	123, 474, 748	4, 674, 432. 92	28, 014, 414. 76	156, 163, 595. 68
February 29.....	126, 822, 399	4, 919, 912. 85	28, 490, 906. 91	160, 233, 218. 76
March 31.....	129, 066, 101	5, 043, 824. 61	28, 866, 456. 33	162, 916, 481. 94

TABLE J.—STATEMENT OF THE STANDARD SILVER DOLLARS, SILVER BULLION, AND SUBSIDIARY SILVER COIN.—Continued.

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1884—April 30	\$130,314,065	\$5,150,842.97	\$29,158,480.47	\$164,623,388.44
May 31	132,626,753	4,623,158.03	29,377,206.41	166,627,117.44
June 30	135,560,916	4,055,498.27	29,600,720.05	169,217,134.32
July 31	137,692,119	4,003,609.95	29,797,485.76	172,093,214.71
August 30	140,615,722	4,723,420.00	29,659,003.38	174,998,145.38
September 30	142,058,787	4,934,404.86	29,474,100.89	176,467,352.75
October 31	142,926,725	4,646,496.89	29,346,757.24	176,919,979.13
November 29	144,745,075	4,778,848.90	29,143,283.48	178,667,207.38
December 31	146,502,865	4,716,055.33	29,194,355.52	180,413,275.85
1885—January 31	150,632,154	4,613,582.23	29,901,104.54	185,146,840.77
February 28	153,561,007	3,991,129.93	30,244,386.12	187,796,973.05
March 31	156,698,482	3,887,493.52	30,632,326.20	191,218,301.72
April 30	159,441,034	4,042,186.86	30,944,048.81	194,427,269.67
May 29	162,244,855	4,098,143.86	31,694,364.80	198,037,363.66
June 30	165,413,112	4,038,885.52	31,236,899.49	200,688,897.01
July 31	166,499,948	3,944,837.32	25,355,020.23	195,799,865.55
August 30	166,854,215	3,766,196.12	24,724,287.43	195,344,698.55
September 30	165,483,721	3,916,122.84	23,641,893.79	193,041,737.63
October 31	163,817,342	3,840,536.45	22,965,535.70	190,623,414.15
November 30	165,568,018	3,583,956.42	27,920,309.44	197,072,283.86
December 31	165,718,190	3,797,040.84	27,796,430.88	197,311,661.72
1886—January 30	169,083,385	3,658,783.44	29,013,993.71	201,756,162.15
February 27	171,805,906	2,612,968.08	28,811,037.49	203,229,911.57
March 31	174,700,985	2,271,104.42	28,822,637.63	205,794,727.05
April 30	175,928,502	2,556,522.03	28,864,432.89	207,349,506.92
May 29	178,252,045	1,947,761.61	28,912,277.14	209,112,085.75
June 30	181,253,566	3,092,198.45	28,904,681.66	213,250,446.11
July 31	181,523,924	3,786,069.56	28,584,624.69	213,894,618.25
August 31	181,769,457	3,268,940.39	27,956,991.95	212,995,389.34
September 30	181,262,593	3,758,393.89	26,899,745.20	211,920,732.09
October 30	182,931,231	3,807,948.52	26,300,385.88	213,039,515.40
November 30	184,911,938	4,091,383.17	25,808,067.32	214,811,388.49
December 31	188,506,238	4,739,376.81	25,660,935.44	218,906,550.25
1887—January 31	193,963,783	4,877,039.10	26,323,524.61	225,164,346.71
February 28	198,112,760	4,700,182.85	26,482,472.31	229,295,415.16
March 31	201,672,372	4,779,858.28	26,601,613.74	233,053,844.02
April 30	205,788,822	4,171,926.35	26,801,076.57	236,861,824.92
May 31	209,052,567	3,248,351.93	27,064,742.87	239,365,661.80
June 30	211,483,970	3,882,472.43	26,977,493.79	242,443,936.22
July 30	211,528,891	5,092,355.94	26,691,105.74	245,312,352.68
August 31	213,212,448	5,024,420.16	26,148,531.34	244,385,399.50
September 30	213,043,796	4,910,872.64	24,984,219.17	242,938,887.81
October 31	214,175,532	4,721,996.19	24,468,135.17	243,365,663.36
November 30	215,882,443	4,026,770.01	24,158,003.77	244,067,216.78
December 31	218,917,539	3,232,656.66	24,327,528.62	246,477,704.28
1888—January 31	223,918,380	3,559,522.81	25,019,973.04	252,497,875.85
February 29	227,947,493	3,656,130.37	25,355,431.80	256,959,055.17
March 31	232,037,274	3,375,953.09	25,566,279.65	260,979,506.74
April 30	236,156,394	3,324,419.45	25,750,228.33	265,231,041.78
May 31	240,587,970	2,802,018.13	25,878,872.04	269,268,860.17
June 30	243,879,457	4,142,731.54	26,051,741.19	274,073,959.73
July 31	245,798,765	4,579,760.25	26,034,462.25	276,412,987.50
August 31	247,859,402	4,572,910.18	25,746,758.95	278,179,071.13
September 30	248,791,534	4,284,730.17	24,738,695.68	277,811,959.85
October 31	249,978,440	4,369,971.76	24,088,768.91	278,438,180.67
November 30	251,975,505	4,553,379.50	23,801,676.04	280,330,560.54
December 31	254,406,869	4,774,441.16	23,655,458.45	282,836,768.61
1889—January 31	259,811,329	4,522,881.35	24,449,597.49	288,783,807.84
February 28	263,514,586	4,679,332.62	24,715,021.38	292,908,940.00
March 31	267,286,176	4,718,131.24	24,921,003.84	296,925,311.08
April 30	271,326,743	4,671,544.23	24,975,567.45	300,973,854.68
May 31	275,484,223	4,208,323.47	25,125,295.22	304,817,841.69
June 30	279,084,683	4,520,153.80	25,129,738.17	308,734,569.97
July 31	280,382,395	5,776,745.25	25,012,876.50	311,172,016.84
August 31	282,583,864	5,259,602.20	24,766,455.36	312,609,921.56
September 30	282,983,550	5,203,290.79	23,864,840.68	312,051,681.47
October 31	283,539,521	4,834,693.61	22,737,899.90	311,112,054.51
November 30	286,101,364	*10,322,869.50	22,133,430.09	318,557,663.59
December 31	288,585,500	*10,729,078.00	21,927,927.73	321,192,505.73
1890—January 31	293,229,364	*11,557,759.93	22,506,503.76	327,293,627.69
February 28	297,575,621	*11,156,951.75	22,758,529.68	331,491,102.43
March 31	302,036,610	*10,709,438.87	22,814,564.75	335,560,613.62
April 30	306,429,289	*9,432,626.74	22,980,474.29	338,851,390.03
May 31	309,988,092	*8,955,254.40	22,902,557.92	341,845,904.32
June 30	313,259,910	*10,649,449.76	22,805,225.99	346,714,585.75

* Including trade-dollar bullion.

TABLE K.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1883 TO 1891, INCLUSIVE.

	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress. Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.	1st session 49th Congress. Fiscal year 1887.	2d session 49th Congress. Fiscal year 1888.	1st session 50th Congress. Fiscal year 1889.	2d session 50th Congress. Fiscal year 1890.	1st session 51st Congress. Fiscal year 1891.
To supply deficiencies for the service of the various branches of the Government.....	\$9,853,869.30	\$2,832,680.04	\$4,385,836.10	*\$3,332,717.30	\$13,572,882.61	\$137,000.00	\$21,190,995.61	\$14,230,179.71	\$34,137,737.96
For legislative, executive, and judicial expenses of the Government.....	20,322,907.65	20,763,842.55	21,556,901.65	21,495,660.70	20,809,781.46	20,772,720.67	20,924,492.42	20,865,219.93	21,073,137.47
For sundry civil expenses of the Government.....	25,425,479.45	23,713,404.22	22,346,749.74	25,961,904.13	22,650,658.49	22,369,840.96	26,316,529.85	25,527,641.65	29,760,054.47
For support of the Army.....	27,032,099.18	24,681,250.00	24,454,450.00	24,014,052.50	23,753,057.21	23,724,718.69	24,474,710.97	24,316,615.73	24,206,471.79
For the naval service.....	14,903,558.98	15,954,247.23	18,931,856.12	21,280,766.93	16,489,556.72	25,786,847.79	19,938,281.05	21,075,374.98	23,136,035.53
For the Indian service.....	5,219,603.91	5,388,655.91	5,903,151.26	5,773,328.56	5,561,202.84	5,234,397.66	5,401,330.51	8,077,453.39	7,236,758.27
For rivers and harbors.....	18,988,875.00		14,948,300.00		14,464,900.00		22,397,616.90		25,136,295.00
For forts and fortifications.....	375,000.00	670,000.00	700,000.00	725,000.00	59,876.69		3,972,000.00	1,233,594.00	4,232,935.00
For support of Military Academy.....	335,557.04	318,657.50	314,563.50	309,902.14	297,805.00	419,936.93	315,043.81	902,766.69	435,296.11
For service of Post-Office Department.....	1,902,177.90	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.
For invalid and other pensions, including deficiencies.....	116,000,000.00	\$86,575,000.00	20,810,000.00	60,000,000.00	76,075,200.00	83,152,500.00	81,758,700.00	81,758,700.00	98,457,461.00
For consular and diplomatic service.....	1,256,655.00	1,296,255.00	1,225,140.00	1,242,925.00	1,364,065.00	1,429,942.44	1,428,465.00	1,980,025.00	1,710,725.96
For service of Agricultural Department.....	427,280.00	405,640.00	480,190.00	580,790.00	654,715.00	1,028,730.00	1,715,826.14	1,669,770.00	1,796,502.85
For expenses of the District of Columbia.....	3,496,060.47	3,505,494.97	3,594,255.54	3,622,683.20	3,721,950.99	4,284,590.66	5,056,678.98	5,682,409.91	5,762,236.75
For miscellaneous.....	5,888,993.69	1,806,438.75	7,800,003.86	2,268,383.15	10,184,570.90	4,694,635.33	10,129,501.65	10,186,688.81	10,620,840.80
Totals.....	251,428,117.57	187,911,566.17	137,451,397.77	170,608,113.00	209,658,382.91	193,035,861.13	245,020,172.89	218,115,439.80	287,722,488.96

* Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.

† For six months ending December 31, 1884.

‡ Includes \$6,150,061.98 for six months ending June 30, 1885.

§ And reappropriation of unexpended balances, estimated at \$38,000,000.

|| And reappropriation of unexpended balances, estimated at \$66,000,000.

ANNUAL APPROPRIATIONS.

CXI

CXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

<i>Customs :</i>			
Quarter ended September 30, 1889	.....	\$58, 274, 697. 04	
Quarter ended December 31, 1889	.....	51, 826, 114. 09	
Quarter ended March 31, 1890	.....	60, 960, 891. 37	
Quarter ended June 30, 1890	.....	58, 606, 882. 07	
			\$229, 668, 584. 57
<i>Internal revenue :</i>			
Quarter ended September 30, 1889	.....	34, 733, 244. 96	
Quarter ended December 31, 1889	.....	34, 434, 856. 71	
Quarter ended March 31, 1890	.....	31, 834, 715. 29	
Quarter ended June 30, 1890	.....	41, 603, 888. 85	
			142, 606, 705. 81
<i>Sales of public lands :</i>			
Quarter ended September 30, 1889	.....	1, 957, 706. 51	
Quarter ended December 31, 1889	.....	2, 080, 267. 63	
Quarter ended March 31, 1890	.....	1, 167, 726. 07	
Quarter ended June 30, 1890	.....	1, 151, 972. 30	
			6, 358, 272. 51
<i>Tax on circulation of national banks :</i>			
Quarter ended September 30, 1889	.....	661, 392. 98	
Quarter ended December 31, 1889	.....	5, 964. 51	
Quarter ended March 31, 1890	.....	629, 294. 76	
Quarter ended June 30, 1890	.....	4, 674. 33	
			1, 301, 326. 58
<i>Repayment of interest by Pacific railroads :</i>			
Quarter ended September 30, 1889	.....	173, 821. 83	
Quarter ended December 31, 1889	.....	187, 245. 71	
Quarter ended March 31, 1890	.....	173, 579. 55	
Quarter ended June 30, 1890	.....	171, 044. 43	
			705, 691. 52
<i>Customs fees, fines, penalties, and forfeitures :</i>			
Quarter ended September 30, 1889	.....	292, 323. 39	
Quarter ended December 31, 1889	.....	404, 035. 82	
Quarter ended March 31, 1890	.....	282, 974. 59	
Quarter ended June 30, 1890	.....	319, 990. 72	
			1, 299, 324. 52
<i>Fees—consular, letters patent, and lands :</i>			
Quarter ended September 30, 1889	.....	868, 920. 46	
Quarter ended December 31, 1889	.....	721, 043. 27	
Quarter ended March 31, 1890	.....	760, 278. 74	
Quarter ended June 30, 1890	.....	796, 449. 85	
			3, 146, 692. 32
<i>Proceeds of sales of Government property :</i>			
Quarter ended September 30, 1889	.....	40, 070. 41	
Quarter ended December 31, 1889	.....	41, 256. 60	
Quarter ended March 31, 1890	.....	63, 083. 83	
Quarter ended June 30, 1890	.....	47, 713. 15	
			192, 123. 99
<i>Profits on coinage :</i>			
Quarter ended September 30, 1889	.....	1, 473, 940. 83	
Quarter ended December 31, 1889	.....	2, 743, 412. 72	
Quarter ended March 31, 1890	.....	2, 870, 448. 24	
Quarter ended June 30, 1890	.....	3, 129, 442. 46	
			10, 217, 244. 25
<i>Revenues of District of Columbia :</i>			
Quarter ended September 30, 1889	.....	295, 145. 61	
Quarter ended December 31, 1889	.....	1, 185, 785. 71	
Quarter ended March 31, 1890	.....	231, 471. 88	
Quarter ended June 30, 1890	.....	1, 096, 727. 73	
			2, 809, 130. 93
<i>Miscellaneous :</i>			
Quarter ended September 30, 1889	.....	1, 322, 064. 66	
Quarter ended December 31, 1889	.....	1, 203, 638. 82	
Quarter ended March 31, 1890	.....	1, 174, 380. 33	
Quarter ended June 30, 1890	.....	1, 075, 801. 82	
			4, 775, 885. 63
Total ordinary receipts, exclusive of loans	.....	403, 080, 982. 63	
Receipts from loans, certificates, and notes	.....	245, 293, 650. 00	
Receipts from "unavailable"	.....	731. 11	
Total receipts	.....	648, 375, 363. 74	
Balance in Treasury June 30, 1889	673, 399, 118. 18	
Grand total	1, 321, 774, 481. 92	

NET DISBURSEMENTS, 1890.

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TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

CIVIL.	
Congress.....	\$6,498,052.70
Executive.....	11,293,860.28
Judiciary.....	4,349,692.06
Government in the Territories.....	278,181.62
Sub-treasuries.....	390,071.77
Public land offices.....	626,477.90
Mints and assay offices.....	202,490.29
Total civil.....	\$23,638,826.62
FOREIGN INTERCOURSE.	
Diplomatic salaries.....	327,042.41
Consular salaries.....	622,875.30
Contingent expenses of foreign missions.....	73,995.58
Contingencies of consulates.....	170,431.77
Spanish indemnity.....	29,302.34
Relief, protection, and rescuing shipwrecked American seamen.....	42,622.49
International exhibitions.....	81,239.82
Conference with South and Central American States.....	122,400.00
International marine conference.....	44,500.00
Emergencies arising in the diplomatic and consular service.....	21,656.27
Miscellaneous items.....	112,150.61
Total foreign intercourse.....	1,648,276.59
MISCELLANEOUS.	
Mint establishment.....	1,144,152.46
Life-saving service.....	993,050.72
Revenue-cutter service.....	931,619.46
Steamboat-inspection service.....	259,992.77
Engraving and printing.....	993,364.84
Coast and Geodetic survey.....	449,603.09
Light-house establishment.....	2,905,337.88
Marine-hospital establishment.....	618,882.33
Custom-houses, court-houses, post-offices, etc.....	4,377,949.92
Pay of assistant custodians and janitors for public buildings.....	499,416.32
Fuel, lights, and water for public buildings.....	632,107.37
Furniture and heating apparatus for public buildings.....	357,404.98
Vanits, safes, locks and plans for public buildings.....	58,720.07
Collecting revenue from customs:	
For the year 1890.....	\$6,556,142.81
For prior years.....	303,843.28
Detection and prevention of frauds upon the customs revenue.....	12,573.93
Refunding excess of deposit, etc.....	6,872,560.02
Debitures and drawbacks under customs laws.....	3,971,308.37
Compensation in lieu of moieties.....	2,942,337.16
Expenses of regulating immigration.....	28,878.14
Salaries, shipping service.....	241,362.52
Services to American vessels.....	59,781.10
Enforcement contract labor law.....	23,788.70
Chinese exclusion act.....	32,693.59
Revenue vessels.....	21,000.00
Interstate Commerce Commission.....	29,000.00
Expenses, seal fisheries in Alaska.....	169,918.71
Assessing and collecting internal-revenue.....	10,747.71
Paper for internal-revenue stamps.....	3,781,788.70
Redemption of internal-revenue stamps.....	31,842.16
Punishing violations of internal-revenue laws.....	26,800.25
Refunds, reliefs, etc., under internal-revenue laws.....	25,534.16
Allowance or drawback under internal-revenue laws.....	15,460.35
Payment of judgments, Court of Claims.....	47,680.98
Preventing the spread of epidemic diseases.....	536,871.03
Distinctive paper for United States securities.....	51,720.45
Suppressing counterfeiting and other crimes.....	39,887.14
Transportation and recoinage of silver coin.....	63,730.94
Propagation, etc., food-fishes.....	71,813.52
Expenses under Smithsonian Institution.....	310,927.59
Contingent expenses, independent treasury.....	95,757.37
Sinking funds, Pacific railroads.....	49,629.53
Mail transportation, Pacific railroads.....	1,841,847.02
District of Columbia:	
Expenses, 50 per cent. payable by the United States.....	\$5,390,552.63
Water department, payable from the water fund.....	214,330.52
Special trust funds.....	72,536.37
	5,677,419.52

CXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

MISCELLANEOUS—Continued.

Buildings and grounds in Washington under Chief Engineer.....	\$155,659.40	
Fuel, light, etc., State, War, and Navy Department building	42,498.91	
Completion, maintenance, etc., of Washington Monument	20,441.77	
Support and treatment of destitute patients	17,000.00	
Increasing water supply, Washington, D. C	425,028.88	
Department of Agriculture	1,612,786.12	
Deficiency in the postal revenues	6,875,036.91	
Capitol building and grounds	156,397.97	
Building for Library of Congress	530,950.39	
Interior Department building	8,500.00	
Government Hospital for the Insane	269,261.17	
Columbia Institution for the Deaf and Dumb	55,000.00	
Freedmen's Hospital and Asylum	51,807.43	
Howard University	23,000.00	
National Museum	180,132.30	
Surveying public and private lands	50,451.90	
Contingent expenses land offices	173,960.94	
Geological Survey	714,731.40	
Expenses Eleventh Census	1,004,644.20	
Hot Springs Reservation, Arkansas	5,220.35	
Deposits by individuals for surveying public lands	84,874.77	
Repayment for lands erroneously sold	57,632.48	
Swamp lands and swamp-land indemnity	24,187.63	
Depredations on public timber	71,653.34	
Protecting public lands	103,800.57	
Five, two, and three per cent. funds to States	353,859.48	
Photolithographing for the Patent Office	106,284.54	
Official Gazette, Patent Office	59,997.70	
Miscellaneous items	343,572.92	
Total miscellaneous		\$56,116,153.28

INTERIOR DEPARTMENT.

Indians	6,708,046.67	
Pensions	106,936,855.07	
Total Interior Department		113,644,901.74

MILITARY ESTABLISHMENT.

Pay Department	12,910,902.05	
Pay Department, bounty and miscellaneous	785,143.70	
Commissary Department	1,482,093.25	
Quartermaster's Department	8,161,814.04	
Building for cavalry and artillery school, Fort Riley, Kans.	100,000.00	
Wharf at Fortress Monroe	48,000.00	
Medical Department	512,948.97	
Ordnance Department	1,858,017.86	
Armories and arsenals	815,966.45	
Military Academy	233,106.35	
Improving rivers and harbors	11,737,437.83	
Fortifications	467,785.39	
Construction of military posts, roads, etc.	747,507.67	
National cemeteries, roads, etc.	280,677.72	
Expenses of recruiting	100,206.37	
Contingencies of the Army	13,864.95	
Signal Service	575,957.93	
Expenses of military convicts	3,987.50	
Publication of official records of the war of the rebellion	100,765.97	
Support of National Homes for Disabled Volunteer Soldiers	2,533,841.72	
Support of Soldiers' Home	305,708.05	
Soldiers' Home permanent fund and interest account	262,066.91	
Support of military prison, Fort Leavenworth, Kans.	85,949.99	
Yellowstone National Park	50,000.00	
Claims, re-imbursments, reliefs, etc	357,333.03	
Miscellaneous items	53,674.38	
Total military establishment		44,582,838.08

NET DISBURSEMENTS, 1890.

CXV

TABLE M.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

NAVAL ESTABLISHMENT.

Pay, etc., of the Navy	\$8,378,659.44	
Contingent, Navy	8,742.83	
Marine Corps	959,564.91	
Naval Academy	214,066.78	
Navigation	251,578.70	
Ordnance	318,482.67	
Equipment and Recruiting	509,818.34	
Yards and Docks	1,513,406.45	
Medicine and Surgery	203,225.66	
Provisions and Clothing	1,801,769.21	
Construction and Repair	1,004,395.85	
Steam Engineering	661,468.17	
Increase of the Navy	6,831,803.03	
Extra pay to officers and men who served in the Mexican war (Navy)	11,250.00	
Commissions on new navy-yards	1,488.58	
Relief of sufferers by wreck of United States steamers at Apia	69,171.96	
Miscellaneous items and reliefs	36,841.95	
Total	22,775,734.53	
Less repayments on account of advances	769,528.29	
Total naval establishment		\$22,006,206.24
Interest on the public debt		36,099,284.05
Premium on purchase of bonds		20,304,224.06
Total net ordinary expenditures		318,040,710.66
Redemption of the public debt		312,206,367.50
Total expenditures		630,247,078.16
Balance in Treasury June 30, 1890		691,527,403.76
Grand total		1,321,774,481.92

TABLE N.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS) FOR THE QUARTER ENDED SEPTEMBER 30, 1890.

RECEIPTS.

Customs	\$67,973,907.09
Internal revenue	37,916,314.14
Sales of public lands	1,023,621.48
Tax on national banks	615,178.79
Repayment of interest by Pacific railroads	183,805.14
Customs, fees, fines, penalties, and forfeitures	236,105.00
Fees—consular, letters patent, and lands	868,581.97
Proceeds of sales of Government property	53,247.71
Profits on coinage, etc.	1,102,112.98
Miscellaneous	1,952,859.85
Total net ordinary receipts	111,925,834.15
Issues of public debt in excess of redemption	90,329,225.25
Balance in the Treasury June 30, 1890	691,527,403.76
Total	893,782,463.16

DISBURSEMENTS.

Customs	6,704,611.34
Internal revenue	951,797.86
Diplomatic	754,614.46
Treasury	10,464,571.18
Judiciary	1,029,150.43
Interior civil	3,374,925.67
Total civil and miscellaneous	23,279,670.94
Indians	985,963.56
Pensions	33,739,818.43
Military establishment	11,164,820.00
Naval establishment	5,259,419.26
Interest on the public debt	21,513,488.59
Premium on bonds purchased	3,308,419.90
Total net ordinary expenditures	104,251,601.58
Redemption of public debt in excess of issues	77,799,860.00
Balance in the Treasury September 30, 1890	711,731,001.58
Total	893,782,463.16

TABLE O.—STATEMENT OF RECEIPTS OF THE UNITED STATES FROM MARCH 4, 1789, 30) FROM

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473.09				\$10,478.10
1792	\$973,905.75	3,443,070.85	\$208,942.81			9,918.65
1793	753,444.51	4,255,306.56	337,705.70			21,410.88
1794	753,661.69	4,301,065.28	274,089.62			63,277.97
1795	1,151,914.17	5,588,461.26	337,755.36			28,317.97
1796	516,442.61	6,567,987.94	475,289.00		\$4,836.13	1,169,415.98
1797	888,995.42	7,549,640.65	575,491.45		83,540.60	399,139.29
1798	1,021,890.04	7,106,601.93	644,857.95		11,963.11	58,192.81
1799	617,451.43	6,610,449.31	779,136.44			86,127.56
1800	2,161,867.77	9,080,932.73	809,396.55	\$734,233.97	443.75	152,712.10
1801	2,623,311.99	10,750,778.93	1,048,033.43	534,343.38	187,726.06	345,649.15
1802	3,295,391.00	12,438,235.74	621,898.89	206,565.44	188,628.02	1,500,505.86
1803	5,020,697.64	10,478,417.61	215,170.69	71,879.20	165,675.69	131,945.44
1804	4,825,811.60	11,098,565.39	50,941.29	50,198.44	487,526.79	139,075.53
1805	4,037,005.26	12,936,487.04	21,747.15	21,882.91	540,193.80	40,382.30
1806	3,999,388.99	14,667,698.17	20,101.45	55,763.86	765,245.73	51,121.86
1807	4,538,123.80	15,845,521.61	13,051.40	34,732.56	466,163.27	38,550.42
1808	9,643,850.07	16,363,550.58	8,190.23	8,190.23	647,939.06	21,822.85
1809	9,941,809.96	7,257,506.62	4,034.29	7,517.81	442,252.33	62,162.57
1810	3,846,056.78	8,563,309.31	7,430.63	12,448.68	696,548.82	84,476.84
1811	2,670,276.57	13,313,222.73	2,295.55	7,666.66	1,040,237.53	59,211.22
1812	3,502,305.80	8,958,777.53	4,903.06	859.22	710,427.78	126,165.17
1813	3,862,217.41	13,224,623.25	4,755.04	8,805.52	835,655.14	271,571.00
1814	5,196,542.00	5,998,772.08	1,662,984.82	2,219,497.26	1,135,971.09	164,398.81
1815	1,727,848.63	7,282,942.22	4,678,059.07	2,162,673.41	1,287,959.23	283,282.84
1816	13,106,592.88	36,306,874.88	5,124,708.31	4,253,635.09	1,717,985.03	273,782.35
1817	22,033,519.10	26,233,348.19	2,678,100.77	1,824,187.04	1,991,226.06	109,761.03
1818	14,989,465.48	17,176,638.00	955,270.20	264,333.96	2,606,564.77	57,617.71
1819	1,478,526.74	20,283,608.76	229,593.63	83,650.78	3,274,422.78	57,098.42
1820	2,078,992.38	15,005,612.15	106,200.53	31,586.82	1,635,871.61	61,338.44
1821	1,198,461.21	13,004,447.15	69,027.63	29,349.05	1,212,966.46	152,589.43
1822	1,631,592.24	17,589,761.94	67,665.71	20,961.56	1,893,581.54	452,957.19
1823	4,237,427.55	19,068,433.44	34,242.17	10,337.71	916,523.10	141,129.84
1824	9,463,927.11	17,878,325.71	34,663.87	6,201.96	984,418.15	127,603.60
1825	1,946,597.13	20,098,713.45	25,771.35	2,330.85	1,216,090.58	130,451.81
1826	5,201,650.43	23,341,331.77	21,689.93	6,638.78	1,393,785.09	40,588.66
1827	6,358,686.18	19,712,283.29	19,885.68	2,626.00	1,495,845.26	1,315,722.83
1828	6,608,286.10	23,205,523.64	17,451.54	2,218.81	1,018,308.26	65,126.49
1829	5,972,432.81	22,681,965.91	14,502.74	11,335.05	1,517,175.13	112,648.55
1830	5,765,704.79	21,922,391.39	12,160.62	16,980.59	2,329,356.14	73,227.77
1831	6,014,539.75	24,224,441.77	6,933.81	10,506.01	3,210,815.48	584,124.05
1832	4,502,914.45	28,465,237.24	11,630.65	6,791.13	2,623,331.03	270,410.61
1833	2,011,777.55	29,032,508.91	2,759.00	394.12	3,967,632.55	470,066.67
1834	11,702,905.31	16,214,957.15	4,196.09	19.80	4,887,600.69	480,812.32
1835	8,829,858.42	19,391,310.59	10,459.48	4,263.33	14,757,000.75	759,972.13
1836	26,749,805.96	23,409,940.53	370.00	728.79	24,877,179.86	2,245,902.23
1837	46,708,436.00	11,169,290.39	5,493.84	1,687.70	6,776,236.52	7,001,444.59
1838	37,327,232.69	16,158,860.36	2,467.27		3,730,945.66	6,410,348.45
1839	36,891,196.94	23,137,924.81	2,553.32	755.22	7,361,576.40	979,939.86
1840	33,157,503.68	13,499,502.17	1,682.25		3,411,818.63	2,567,112.28
1841	29,963,163.46	14,487,216.74	3,261.36		1,365,627.42	1,004,054.75
1842	28,685,111.08	18,187,908.76	495.00		1,335,797.52	451,935.97
1843	30,521,979.44	7,046,843.91	103.25		898,158.18	285,895.92
1844	39,186,284.74	26,183,570.94	1,777.34		2,059,939.80	1,075,419.70
1845	36,742,829.62	27,528,112.70	3,517.12		2,077,022.30	861,453.68
1846	36,194,274.81	26,712,667.87	2,897.26		2,694,452.48	289,590.13
1847	33,261,959.65	23,747,864.66	375.00		2,498,355.20	220,803.30
1848	33,079,276.43	31,757,070.96	375.00		3,328,642.56	612,610.69
1849	29,416,612.45	28,346,738.82			1,688,959.55	685,379.13
1850	32,827,082.69	39,668,686.42			1,859,894.25	2,064,308.21
1851	35,871,753.31	49,017,567.92			2,352,305.30	1,185,166.11
1852	40,158,353.25	47,339,326.62			2,043,239.58	464,249.40
1853	43,338,860.02	58,931,865.52			1,667,084.99	983,081.17
1854	50,261,901.09	64,224,190.27			8,470,798.39	1,105,352.74
1855	48,591,073.41	53,025,794.21			11,497,049.07	1,827,731.40
1856	47,677,672.13	64,022,863.50			8,917,644.93	1,116,190.81
1857	49,108,229.80	63,875,905.05			3,829,486.64	1,259,920.88
1858	46,802,855.00	41,789,620.96			3,513,715.87	1,362,029.13
1859	35,113,334.22	49,565,824.38			1,756,687.30	1,454,596.24
1860	33,193,248.60	53,187,511.87			1,778,557.71	1,083,530.25
1861	32,979,530.78	39,582,125.64			870,638.54	1,023,515.81
1862	30,963,857.83	49,056,397.62		1,795,331.73	152,203.77	915,327.97
1863	46,965,304.87	69,059,642.40	37,640,787.95	1,455,103.61	167,617.17	3,741,794.38
1864	36,523,046.13	102,316,152.99	109,741,134.10	4,75,648.96	588,333.29	30,291,701.86
1865	134,433,738.44	84,928,260.60	209,464,215.25	1,200,573.03	996,553.31	25,441,556.00

*For the half-year from Jan.

RECEIPTS, 1789-1890

CXVII

TO JUNE 30, 1890, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951.19			\$361,891.34	\$4,771,842.53	
1792	\$8,028.00	3,669,960.31			5,102,498.45	8,772,458.76	
1793	38,600.00	4,652,293.14			1,797,272.01	6,450,195.15	
1794	303,472.00	5,431,904.87			4,007,950.78	9,439,855.65	
1795	160,000.00	6,114,534.59	\$4,800.00		3,396,424.00	9,515,758.59	
1796	160,000.00	8,377,529.65	42,800.00		320,000.00	8,740,329.65	
1797	80,960.00	8,688,780.99			70,000.00	8,758,780.99	
1798	79,920.00	7,900,495.80	78,675.00		200,000.00	8,179,170.80	
1799	71,040.00	7,546,813.31			5,000,000.00	12,546,813.31	
1800	71,040.00	10,848,749.10			1,565,229.24	12,413,978.34	
1801	88,800.00	12,935,330.95	10,125.00			12,945,455.95	
1802	39,960.00	14,995,793.95				14,995,793.95	
1803		11,064,097.63				11,064,097.63	
1804		11,826,307.38				11,826,307.38	
1805		13,560,693.20				13,560,693.20	
1806		15,559,931.07				15,559,931.07	
1807		16,398,019.26				16,398,019.26	
1808		17,060,661.93				17,060,661.93	
1809		7,773,473.12				7,773,473.12	
1810		9,384,214.28			2,750,000.00	12,134,214.28	
1811		14,422,634.09				14,422,634.09	
1812		9,801,132.76			12,837,900.00	22,639,032.76	
1813		14,340,409.95	300.00		26,184,135.00	40,524,844.95	
1814		11,181,625.16	85.79		23,377,826.00	34,559,536.95	
1815		15,696,916.82	11,541.74	\$32,107.64	35,220,671.40	50,961,237.60	
1816		47,676,985.66	68,665.16	686.09	9,425,084.91	57,171,421.82	
1817	202,426.30	33,099,049.74	267,819.14		466,723.45	33,833,592.33	
1818	525,000.00	21,585,171.04	412.62		8,353.00	21,593,936.66	
1819	675,000.00	24,603,374.37			2,291.00	24,605,665.37	
1820	1,000,000.00	17,840,669.55		40,000.00	3,000,824.13	20,881,493.68	
1821	105,000.00	14,573,379.72			5,000,324.00	19,573,703.72	
1822	297,500.00	20,232,427.94				20,232,427.94	
1823	350,000.00	20,540,666.26				20,540,666.26	
1824	350,000.00	19,381,212.79			5,000,000.00	24,381,212.79	
1825	367,500.00	21,840,858.02			5,000,000.00	26,840,858.02	
1826	402,500.00	25,260,434.21				25,260,434.21	
1827	420,000.00	22,966,363.96				22,966,363.96	
1828	455,000.00	24,763,629.23				24,763,629.23	
1829	490,000.00	24,827,627.38				24,827,627.38	
1830	490,000.00	24,844,116.51				24,844,116.51	
1831	490,000.00	28,526,820.82				28,526,820.82	
1832	490,000.00	31,867,450.66				31,867,450.66	\$1,889.50
1833	474,935.00	63,948,426.25				63,948,426.25	
1834	234,349.50	21,791,935.55				21,791,935.55	
1835	506,480.82	35,430,087.10				35,430,087.10	
1836	292,674.67	50,826,796.08				50,826,796.08	
1837		24,954,153.04			2,992,989.15	27,947,142.19	63,288.35
1838		26,302,561.74			12,716,820.86	39,019,382.60	
1839		31,482,749.61			3,887,276.21	35,340,025.82	1,458,782.93
1840		19,480,115.33			5,589,547.51	25,069,662.84	37,469.25
1841		16,860,160.27			13,659,317.38	30,519,477.65	
1842		19,976,197.25			14,808,735.64	34,784,932.89	11,188.00
1843		8,231,001.26			71,700.83	12,479,708.36	
1844		29,320,707.72			666.60	1,877,181.35	
1845		29,970,105.80				29,970,105.80	28,251.80
1846		29,699,967.74				29,699,967.74	
1847		26,467,403.16			28,365.91	28,872,399.45	30,000.00
1848		85,698,699.21			37,080.00	21,256,700.00	
1849		30,721,077.50			487,065.48	28,588,750.60	
1850		43,592,888.88			10,550.00	4,045,950.00	
1851		52,585,039.33			4,264.92	203,400.00	
1852		49,846,815.60				46,300.00	
1853		61,587,031.68			22.50	16,350.00	
1854		73,800,341.40				2,001.67	
1855		65,350,574.68				800.00	
1856		74,056,699.24				200.00	
1857		68,965,312.57				3,900.00	
1858		46,655,365.96				23,717,300.00	
1859		52,777,107.92			709,357.72	28,287,500.00	
1860		56,054,599.83			10,008.00	20,776,800.00	
1861		41,476,299.49			33,630.90	41,861,709.74	
1862		51,919,261.09			68,400.00	529,692,460.50	581,680,121.59
1863		112,094,945.61			602,345.44	776,682,361.57	889,379,652.52
1864		243,412,971.20			21,174,101.01	1,128,873,945.36	1,393,461,017.57
1865		322,031,158.19			11,683,446.89	1,472,224,740.85	1,605,939,345.98
							6,095.11

uary 1 to June 30, 1843.

CXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF THE RECEIPTS OF THE UNITED

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657.89	\$179,046,651.58	\$309,226,813.42	\$1,974,754.12	\$665,031.03	\$29,036,314.23
1867	160,817,099.73	176,417,810.88	266,027,537.43	4,200,233.70	1,163,575.76	15,037,522.15
1868	198,076,437.09	164,464,599.56	191,087,529.41	1,788,145.85	1,349,715.41	17,745,403.59
1869	158,936,032.87	180,048,426.63	158,356,460.86	765,685.61	4,020,344.34	13,997,338.65
1870	183,781,985.76	194,538,374.44	184,899,756.49	229,102.68	3,350,481.76	12,942,118.30
1871	177,604,116.51	206,270,408.05	143,098,153.63	580,355.37	2,388,646.68	22,093,541.21
1872	138,019,122.15	216,370,286.77	130,642,177.72	.....	2,575,714.19	15,106,051.23
1873	134,666,001.85	188,089,522.70	113,729,314.14	315,254.51	2,882,312.38	17,161,270.05
1874	159,293,673.41	163,103,833.69	102,409,784.90	.....	1,852,428.93	32,575,043.32
1875	178,833,339.54	157,167,722.35	110,007,493.58	.....	1,413,640.17	15,431,915.31
1876	172,804,061.32	148,071,984.61	116,700,732.03	93,798.80	1,129,466.95	24,070,602.31
1877	149,909,377.21	130,956,493.07	118,630,407.83	.....	976,253.68	30,437,487.42
1878	214,887,645.88	130,170,680.20	110,581,624.74	.....	1,079,743.37	15,614,728.09
1879	286,591,453.88	137,250,047.70	113,561,610.58	.....	924,781.66	20,585,697.49
1880	386,832,588.65	186,522,064.60	124,009,373.92	30.85	1,016,506.60	21,978,525.01
1881	231,940,064.44	198,159,676.02	135,204,385.51	1,516.89	2,201,863.17	25,154,850.98
1882	280,607,668.37	220,410,730.25	146,497,595.45	160,141.69	4,753,140.37	31,703,642.52
1883	275,450,903.53	214,706,496.93	144,720,368.98	108,156.60	7,955,864.42	30,796,695.02
1884	374,189,081.98	195,067,489.76	121,586,072.51	70,720.75	9,810,705.01	21,984,881.89
1885	424,941,403.07	181,471,939.34	112,498,725.54	.....	5,705,986.44	24,014,055.06
1886	521,794,026.26	192,905,023.44	116,805,936.48	108,239.94	5,630,999.34	20,989,527.86
1887	526,848,755.46	217,286,893.13	118,823,391.22	32,892.05	9,254,286.42	26,005,814.84
1888	512,351,434.36	219,091,173.63	124,296,871.98	1,565.82	11,202,017.23	24,674,446.10
1889	659,449,099.94	223,832,741.69	180,881,513.82	.....	8,038,651.79	24,297,151.44
1890	673,399,118.18	229,668,584.57	142,606,705.81	.....	6,358,272.51	24,447,419.74
.....	.....	6,531,564,175.16	3,966,074,548.17	28,181,990.32	276,476,106.11	667,496,845.47

* Amount heretofore credited to the Treasurer as

RECEIPTS, 1789-1890.

CXIX

STATES FROM MARCH 4, 1789, TO JUNE 30, 1890, ETC.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866		\$519,949,564.38		\$38,083,055.68	\$712,851,553.05	\$1,270,884,173.11	\$172,094.29
1867		462,840,679.92		27,787,330.35	640,426,910.29	1,131,060,920.56	721,827.93
							2,675,918.19
1868		376,484,453.82		29,203,629.50	625,111,433.20	1,030,749,516.52	
1869		357,188,256.09		13,755,491.12	238,678,081.06	609,621,828.27	*2,070.73
1870		395,959,833.87		15,295,043.76	285,474,496.00	696,729,973.63	
1871		374,431,104.94		8,892,839.95	268,768,523.47	652,092,468.86	*3,396.18
1872		364,694,229.91		9,412,637.65	305,047,054.00	679,153,921.56	*18,228.35
1873		322,177,673.78		11,560,530.89	214,931,017.00	548,669,221.67	*3,047.80
1874		299,941,090.84		5,037,665.22	439,272,535.46	744,251,291.52	12,691.40
1875		284,020,771.41		3,979,279.69	387,971,556.00	675,971,607.10	
1876		290,066,584.70		4,029,280.58	397,455,808.00	691,551,673.28	
1877		281,000,642.00		405,776.58	848,871,749.00	630,278,167.58	
1878		257,446,776.40		317,102.30	404,581,201.00	662,345,079.70	
1879		272,322,136.83		1,505,047.63	792,807,643.00	1,066,634,827.46	
1880		333,626,500.98		110.00	211,814,103.00	545,340,713.98	
1881		360,782,292.57			113,750,534.00	474,532,826.57	
1882		403,525,250.28			120,945,724.00	524,470,974.28	
1883		398,287,581.95			555,942,564.00	954,230,145.95	
1884		348,519,869.92			206,877,886.00	555,397,755.92	*1,500.00
1885		323,890,708.38			245,196,363.00	568,887,009.38	47,097.65
1886		336,439,727.06			116,314,850.00	452,754,577.06	
1887		371,403,277.60			154,440,900.00	525,844,177.60	7,997.64
1888		379,268,074.76			285,016,650.00	664,284,724.76	
1889		387,050,058.84			245,111,750.00	632,161,408.84	
1890		403,080,982.63			245,293,650.00	648,374,632.63	*731.11
	\$9,720,136.29	11,479,463,801.52	\$485,224.45	204,259,220.83	12,886,184,118.84	24,570,392,365.64	2,714,730.71

unavailable and since recovered and charged to his account.

TABLE P.—STATEMENT OF EXPENDITURES OF THE UNITED STATES FROM MARCH 4, JUNE 30) FROM

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791.....	\$632,804.03	.....	\$27,000.00	\$175,813.88	\$1,083,971.61
1792.....	1,100,702.09	.....	13,648.85	109,243.15	4,672,664.38
1793.....	1,130,249.08	.....	27,282.83	80,087.81	511,451.01
1794.....	2,639,097.59	\$61,408.97	13,042.46	81,399.24	750,350.74
1795.....	2,480,910.13	410,562.03	23,475.68	68,673.22	1,378,920.66
1796.....	1,260,263.84	274,784.04	113,563.98	100,843.71	801,847.58
1797.....	1,039,402.46	382,631.89	62,396.58	92,256.97	1,259,422.62
1798.....	2,009,522.30	1,381,847.76	16,470.09	104,845.33	1,139,524.94
1799.....	2,466,946.98	2,858,081.84	20,302.19	95,444.03	1,039,391.68
1800.....	2,560,878.77	3,448,716.03	31.22	64,130.73	1,337,613.22
1801.....	1,672,944.08	2,111,424.00	9,000.00	73,533.37	1,114,768.45
1802.....	1,179,148.25	915,561.87	94,000.00	85,440.39	1,462,929.40
1803.....	822,055.85	1,215,230.53	60,000.00	62,902.10	1,842,635.76
1804.....	875,423.93	1,189,832.75	116,500.00	80,092.80	2,191,009.43
1805.....	712,781.28	1,597,500.00	196,500.00	81,854.59	3,768,598.75
1806.....	1,224,355.38	1,649,641.44	234,200.00	81,875.53	2,890,137.01
1807.....	1,288,085.91	1,722,064.47	205,425.00	70,500.00	1,697,897.51
1808.....	2,900,834.40	1,884,067.80	213,575.00	82,576.04	1,423,285.61
1809.....	3,345,772.17	2,427,758.80	337,503.84	87,833.54	1,215,803.79
1810.....	2,294,323.94	1,854,244.20	177,625.00	83,744.16	1,101,144.98
1811.....	2,032,828.19	1,965,566.39	151,875.00	75,043.88	1,367,291.40
1812.....	11,817,798.24	3,959,365.15	277,845.00	91,402.10	1,683,088.21
1813.....	19,652,013.02	6,446,600.10	167,358.28	86,989.91	1,729,435.61
1814.....	20,350,806.86	7,311,290.60	167,394.86	90,164.36	2,208,020.70
1815.....	14,794,294.22	8,660,000.25	580,750.00	69,656.06	2,898,870.47
1816.....	16,012,096.80	3,908,278.30	274,512.16	188,804.15	2,989,741.17
1817.....	8,094,236.53	3,314,598.49	319,463.71	297,374.43	3,518,936.76
1818.....	5,662,715.10	2,858,695.00	505,704.27	890,710.90	3,835,839.51
1819.....	6,506,300.37	3,847,640.42	463,181.39	2,415,939.85	3,067,211.41
1820.....	2,630,392.31	4,387,990.00	815,750.01	3,208,376.31	2,592,021.94
1821.....	4,461,291.78	3,319,248.06	477,005.44	242,817.25	2,232,121.54
1822.....	3,111,981.48	2,224,458.98	575,007.41	1,948,199.40	1,967,996.24
1823.....	3,096,924.43	2,603,765.83	380,781.82	1,780,588.52	2,022,093.99
1824.....	3,340,959.85	2,904,581.56	420,987.90	1,489,326.59	7,155,308.81
1825.....	3,659,914.18	3,049,083.86	724,106.44	1,308,810.57	2,748,544.89
1826.....	3,943,184.37	4,218,902.45	743,447.53	1,556,593.83	2,600,177.79
1827.....	3,948,977.88	4,263,877.45	750,624.88	976,158.86	2,713,476.58
1828.....	4,145,544.56	3,918,786.44	705,084.24	850,573.57	3,676,052.64
1829.....	4,724,291.07	3,308,745.47	576,844.74	949,594.47	3,082,234.65
1830.....	4,767,128.88	3,239,428.63	622,262.47	1,363,297.31	3,237,416.04
1831.....	4,841,835.55	3,856,183.07	930,738.04	1,170,665.14	3,064,646.10
1832.....	5,446,034.88	3,956,370.29	1,352,419.75	1,184,422.40	4,577,141.45
1833.....	6,704,019.10	3,901,356.75	1,802,980.93	4,589,152.40	5,716,245.93
1834.....	5,696,189.38	3,956,260.42	1,003,953.20	3,364,285.30	4,404,728.95
1835.....	5,759,156.89	3,864,939.06	1,706,444.48	1,954,711.32	4,229,698.53
1836.....	11,747,345.25	5,807,718.23	5,037,022.88	2,882,797.96	5,393,279.72
1837.....	13,682,730.80	6,646,914.53	4,348,036.19	2,672,162.45	9,883,370.27
1838.....	12,897,224.16	6,131,580.53	5,504,191.34	2,156,057.29	7,160,664.76
1839.....	8,916,995.80	6,182,294.25	2,528,917.28	3,142,750.51	5,725,990.89
1840.....	7,095,267.23	6,113,896.89	2,331,794.86	2,603,562.17	5,995,398.96
1841.....	8,801,610.24	6,001,076.97	2,514,837.12	2,388,434.51	6,490,881.45
1842.....	6,610,438.02	8,397,242.99	1,199,089.68	1,378,931.33	6,775,624.61
1843*.....	2,908,671.95	3,727,711.53	578,371.00	839,041.12	3,202,713.00
1844.....	5,218,183.66	6,498,199.11	1,256,532.39	2,032,008.99	5,645,183.86
1845.....	5,746,291.28	6,297,177.89	1,539,351.35	2,400,738.11	5,911,760.98
1846.....	10,413,370.58	6,455,013.92	1,027,693.64	1,811,097.56	6,711,283.89
1847.....	35,840,030.33	7,900,635.76	1,430,411.30	1,744,883.63	6,885,608.35
1848.....	27,688,334.21	9,405,476.02	1,252,296.81	1,227,496.48	5,650,851.25
1849.....	14,558,473.26	9,786,705.92	1,374,161.55	1,328,867.64	12,885,334.24
1850.....	9,687,024.58	7,904,724.66	1,663,591.47	1,866,886.02	16,043,763.30
1851.....	12,161,965.11	8,880,581.38	2,829,801.77	2,293,377.22	17,888,992.18
1852.....	8,521,506.19	8,918,842.10	3,043,576.04	2,401,858.78	17,504,171.45
1853.....	9,910,498.49	11,067,789.53	3,880,494.12	1,756,306.20	17,463,068.01
1854.....	11,722,282.87	10,790,096.32	1,550,339.55	1,232,665.00	26,672,144.68
1855.....	14,648,074.07	13,327,095.11	2,772,990.78	1,477,612.33	24,090,425.43
1856.....	19,963,160.51	14,074,834.64	2,644,263.97	1,296,229.65	31,794,038.87
1857.....	16,159,150.87	12,651,694.61	4,354,418.87	1,310,380.58	28,565,498.77
1858.....	25,679,121.63	14,053,264.64	4,978,266.18	1,219,768.30	26,400,016.42
1859.....	23,154,720.53	14,690,927.90	3,490,534.53	1,232,222.71	23,797,544.40
1860.....	16,472,202.72	11,514,649.83	2,991,121.54	1,100,802.32	27,977,978.30
1861.....	23,001,530.67	12,387,156.52	2,865,481.17	1,034,599.73	23,327,287.69
1862.....	389,173,562.29	42,640,353.09	2,327,948.37	852,170.47	21,385,862.59
1863.....	603,314,411.82	63,261,235.31	3,152,032.70	1,078,513.36	23,198,362.37
1864.....	690,391,048.66	85,704,963.74	2,629,975.97	4,985,473.90	27,572,216.87

* For the half year from Jan

EXPENDITURES, 1789-1890.

CXXI

1789, TO JUNE 30, 1890, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED THAT TIME.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,919,589.52		\$1,177,863.03	\$699,984.23	\$3,797,436.78	\$973,905.75
1792	5,896,258.47		2,373,611.28	693,050.25	8,962,920.00	783,444.51
1793	1,749,070.73		2,097,859.17	2,633,048.07	6,479,977.97	753,661.69
1794	3,545,299.00		2,752,523.04	2,743,771.13	9,041,593.17	1,151,924.17
1795	4,362,541.72		2,947,059.06	2,841,639.37	10,151,240.15	516,442.61
1796	2,551,303.15		3,239,347.68	2,577,126.01	8,367,776.84	888,925.42
1797	2,836,110.52		3,172,516.73	2,617,250.12	8,625,877.37	1,021,899.04
1798	4,651,710.42		2,955,875.90	976,082.09	8,583,618.41	617,451.43
1799	6,480,166.72		2,815,651.41	1,706,578.84	11,002,396.97	2,161,867.77
1800	7,411,369.97		3,402,601.04	1,138,563.11	11,952,534.12	2,623,311.99
1801	4,981,669.90		4,411,830.06	2,879,876.98	12,273,376.94	3,295,391.00
1802	3,737,079.91		4,239,172.16	5,294,235.24	13,270,487.31	5,020,697.64
1803	4,002,824.24		3,949,462.36	3,949,462.36	11,258,983.67	4,825,811.60
1804	4,452,858.91		4,185,048.74	3,977,206.07	12,615,113.72	4,037,005.26
1805	6,357,234.62		2,657,114.22	4,583,960.63	13,586,309.47	3,999,388.99
1806	6,080,209.36		3,368,968.26	5,72,018.64	15,021,196.26	4,538,123.80
1807	4,984,572.89		3,369,578.48	2,938,141.62	11,292,292.99	9,643,850.07
1808	6,504,338.85		2,557,074.23	7,701,288.96	16,762,702.04	9,941,809.96
1809	7,414,672.14		2,866,074.90	3,586,479.26	13,867,226.30	3,848,056.78
1810	5,311,082.28		3,163,671.09	4,835,241.12	13,909,994.49	2,672,276.57
1811	5,592,604.86		2,585,435.57	5,414,564.43	13,592,604.86	3,502,305.80
1812	17,829,498.70		2,451,272.57	1,998,349.88	22,279,121.35	3,862,217.41
1813	28,082,396.92		3,599,455.22	7,508,668.22	39,190,520.36	5,196,542.00
1814	30,127,686.38		4,593,239.04	3,307,304.90	38,028,230.32	1,727,848.63
1815	26,953,571.06		5,990,090.24	6,838,832.11	39,582,493.35	13,106,592.88
1816	23,373,432.58		7,822,923.34	17,048,139.59	48,244,495.51	22,033,519.19
1817	15,454,609.92		4,586,282.55	20,886,753.57	40,877,646.04	14,989,465.18
1818	13,808,673.78		6,209,954.03	15,086,247.59	35,104,875.40	1,478,526.74
1819	16,300,273.44		5,211,730.56	2,492,195.73	24,004,199.73	2,079,992.38
1820	13,134,530.57		5,151,004.32	3,477,489.90	21,763,024.85	1,198,461.21
1821	10,723,479.07		5,126,073.79	3,241,019.83	19,030,572.69	1,681,592.24
1822	9,827,643.51		5,172,788.79	2,676,160.33	17,676,592.63	4,237,427.55
1823	9,784,154.59		4,922,475.40	607,541.01	15,314,171.00	9,463,922.81
1824	15,330,144.71		4,943,557.93	11,624,835.83	31,898,538.47	1,946,597.13
1825	11,490,450.90		4,366,757.40	7,728,587.38	23,585,804.72	5,201,650.43
1826	13,062,316.27		3,975,542.95	6,065,539.24	24,103,398.46	6,353,686.18
1827	12,653,095.65		3,486,071.51	6,517,596.88	22,656,764.04	6,668,286.10
1828	13,296,041.45		3,098,800.60	9,064,637.47	25,459,479.52	5,972,435.81
1829	12,641,210.40		2,542,843.23	9,860,304.77	25,044,358.40	5,755,704.79
1830	13,229,533.33		1,912,574.93	9,443,173.29	24,585,281.55	6,014,539.75
1831	13,864,067.90		1,373,748.74	14,800,629.48	30,038,446.12	4,502,914.45
1832	16,516,388.77		772,561.50	17,067,747.79	34,356,698.06	2,011,777.55
1833	22,713,755.11		303,796.87	1,239,746.51	24,257,298.49	11,702,905.31
1834	18,425,417.25		202,152.98	5,974,412.21	24,601,982.44	8,892,858.42
1835	17,514,950.28		57,863.08	328.20	17,573,141.56	26,749,803.96
1836	30,868,164.64				30,868,164.04	46,708,436.00
1837	37,243,214.24			21,822.91	37,265,037.15	37,327,252.69
1838	33,849,718.08		14,996.48	5,590,723.79	39,455,438.35	36,891,196.94
1839	26,496,948.73		399,833.89	10,718,153.53	37,614,936.15	33,157,503.68
1840	24,139,920.11		174,598.08	3,912,015.62	28,226,533.81	29,963,163.46
1841	26,196,840.29		284,977.55	5,315,712.19	31,797,530.03	28,685,111.08
1842	24,361,336.59		773,549.85	7,801,990.09	32,936,876.53	30,521,979.44
1843	11,256,508.60		523,583.91	338,012.64	12,118,105.15	39,186,284.74
1844	20,660,108.01		1,833,452.13	11,158,450.71	33,642,010.85	36,742,829.62
1845	21,895,369.61	\$18,231.43	1,040,458.18	7,536,349.49	30,490,408.71	36,194,274.81
1846	26,418,459.59		842,723.27	371,100.04	27,632,282.90	38,261,959.65
1847	53,801,509.37		1,119,214.72	5,600,067.65	60,520,851.74	33,079,276.43
1848	45,227,454.77		2,390,765.88	13,036,922.54	60,655,143.19	29,416,612.45
1849	39,933,542.61	82,865.81	3,565,535.78	12,804,478.54	56,386,422.74	32,827,082.69
1850	37,165,990.09		3,782,393.03	3,656,335.14	44,604,718.26	35,871,753.31
1851	44,054,717.66	69,713.19	3,696,760.75	654,912.71	48,476,104.31	40,158,353.25
1852	40,389,954.56	170,063.42	4,000,297.80	2,152,293.05	46,712,608.83	43,338,860.02
1853	44,078,156.35	420,498.64	3,665,832.74	6,412,574.01	54,577,061.74	50,261,901.09
1854	51,967,528.42	2,877,818.69	3,070,926.69	17,556,896.95	75,473,170.75	48,591,073.41
1855	56,316,197.72	872,047.39	2,314,464.99	6,662,065.86	66,164,775.92	47,777,627.18
1856	66,772,527.64	385,372.90	1,953,822.37	3,614,618.66	72,726,341.57	49,108,229.80
1857	66,041,143.70	363,572.39	1,593,265.23	3,276,606.05	71,274,587.37	46,802,855.00
1858	72,330,437.17	574,443.08	1,652,055.67	7,505,250.82	82,062,186.74	35,113,334.22
1859	65,355,950.07		2,637,649.70	14,685,043.15	83,678,642.92	33,193,248.60
1860	60,056,754.71		3,144,120.94	13,854,250.10	77,055,125.65	32,979,500.78
1861	62,616,055.78		4,034,157.30	18,737,100.00	85,387,313.08	30,963,857.83
1862	456,379,896.81		13,190,344.84	96,097,322.09	565,667,563.74	46,965,304.87
1863	694,004,575.56		24,729,700.62	181,081,835.07	899,815,911.25	36,523,046.13
1864	811,283,676.14		53,685,421.69	430,572,014.03	295,541,114.86	134,433,738.44

uary 1 to June 30, 1843.

CXXII REPORT OF THE SECRETARY OF THE TREASURY

TABLE P.—STATEMENT OF THE EXPENDITURES OF THE UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400.06	\$122,617,434.07	\$5,059,360.71	\$16,347,621.34	\$42,989,383.10
1866.....	283,154,676.06	43,285,662.00	3,295,729.32	15,605,549.83	40,613,114.17
	3,568,638,312.28 *3,621,780.07	717,551,816.39 **77,992.17	103,369,211.42 *53,286.61	119,607,656.01 *9,737.87	643,604,554.33 *718,769.52
1867.....	3,572,260,092.35	717,629,808.56	103,422,498.03	119,617,393.88	644,323,323.85
1868.....	95,224,415.63	31,034,011.04	4,642,531.77	20,936,551.71	51,110,223.72
1869.....	123,246,643.62	25,775,502.72	4,100,632.32	23,782,336.78	53,009,867.67
1870.....	78,501,990.61	20,000,757.97	7,042,923.06	28,476,621.78	56,474,061.53
1871.....	57,655,675.40	21,780,229.87	3,407,938.15	28,340,202.17	53,237,461.56
1872.....	35,799,991.82	19,431,027.21	7,426,997.44	34,443,894.88	60,481,916.23
1873.....	35,372,157.20	21,249,809.99	7,061,728.82	28,533,402.76	60,984,757.42
1874.....	46,323,138.31	23,526,256.79	7,951,704.88	29,359,426.86	73,328,110.06
1875.....	42,313,927.22	30,932,587.42	6,692,462.09	29,038,414.66	85,141,593.61
1876.....	41,120,645.98	21,497,626.27	8,384,656.82	29,456,216.22	71,070,702.98
1877.....	38,070,888.64	18,963,309.82	5,966,558.17	28,257,395.69	73,599,661.04
1878.....	37,082,735.90	14,959,936.36	5,277,007.22	27,963,752.27	58,926,532.53
1879.....	32,154,147.85	17,365,301.37	4,629,280.23	27,137,019.08	58,177,703.57
1880.....	40,425,660.73	15,125,126.84	5,206,109.03	35,121,482.39	65,741,555.49
1881.....	38,116,916.22	13,536,984.74	5,945,457.09	56,777,174.44	54,713,528.76
1882.....	40,466,460.55	15,686,671.66	6,514,161.09	50,059,279.62	64,416,324.71
1883.....	43,570,494.19	15,032,046.26	9,736,747.40	61,345,193.95	57,218,750.98
1884.....	48,911,382.93	15,283,437.17	7,362,590.34	66,012,573.64	68,678,022.21
1885.....	39,429,603.36	17,292,601.44	6,475,999.29	55,429,228.06	70,920,433.70
1886.....	42,670,578.47	16,021,079.67	6,552,494.63	56,102,267.49	87,494,258.38
1887.....	34,324,152.74	13,907,887.74	6,099,158.17	63,404,864.03	74,166,929.85
1888.....	38,561,025.85	15,141,126.80	6,194,522.69	75,029,101.79	85,264,825.59
1889.....	38,522,436.11	16,926,437.65	6,249,307.87	80,288,508.77	72,952,260.80
1890.....	44,435,270.85	21,378,809.31	6,892,207.78	87,624,779.11	80,664,064.26
1890.....	44,582,838.08	22,006,206.24	6,708,046.67	106,936,855.07	81,403,256.49
Total.....	4,729,143,275.61	1,181,484,579.91	255,943,771.15	1,249,473,987.10	2,258,501,127.99

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The

EXPENDITURES, 1789-1890.

CXXIII

STATES FROM MARCH 4, 1789, TO JUNE 30, 1890, ETC.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,190.28	\$1,717,900.11	\$77,395,090.30	\$609,616,141.68	\$1,906,433,331.37	\$33,933,657.89
1866	383,954,731.43	58,476.51	133,067,624.91	620,263,249.10	1,139,344,081.95	165,301,654.76
	5,152,771,550.43	7,611,003.56	502,689,519.27	2,374,677,103.12	8,037,749,176.38	.....
	*4,481,566.24	.....	*2,888.48	*100.31	*4,484,555.03	*4,484,555.03
	5,157,253,116.67	7,611,003.56	502,692,407.75	2,374,677,203.43	8,042,233,731.41	160,817,099.73
1867	202,947,733.87	10,813,349.38	143,781,591.91	735,536,980.11	1,093,079,655.27	198,076,537.09
1868	229,915,083.11	7,001,151.04	140,424,045.71	692,549,685.88	1,069,889,970.74	158,936,082.87
1869	196,496,354.95	1,674,680.05	130,694,242.80	261,912,718.31	584,777,966.11	183,781,985.76
1870	164,421,507.15	15,996,555.60	129,235,498.00	393,254,282.18	702,907,842.88	177,604,116.51
1871	157,583,827.58	9,016,794.74	125,576,565.93	399,503,670.65	691,680,858.90	138,019,122.15
1872	153,201,856.19	6,958,206.76	117,357,839.72	405,007,307.54	682,525,270.21	134,666,001.85
1873	180,488,636.90	5,105,919.99	104,750,688.44	233,699,352.58	524,044,597.91	159,293,673.41
1874	194,118,985.00	1,395,073.55	107,119,815.21	422,065,060.28	724,698,933.99	178,833,339.54
1875	171,529,848.27	.....	103,093,544.57	407,377,492.48	682,698,885.82	172,804,061.32
1876	164,857,813.36	.....	100,243,271.23	449,345,272.80	714,446,357.39	149,909,377.21
1877	144,209,963.28	.....	97,124,511.57	323,965,424.05	565,299,898.91	214,887,645.88
1878	134,463,452.15	.....	102,500,874.65	353,676,944.90	590,641,271.70	286,501,453.88
1879	161,619,934.53	.....	105,327,949.00	699,445,809.16	966,393,693.69	386,832,588.65
1880	169,090,062.25	2,795,320.42	95,757,575.11	432,590,280.41	700,233,238.19	231,940,064.44
1881	177,142,897.63	1,061,248.78	82,508,741.18	165,152,335.05	428,865,222.64	280,607,668.37
1882	186,904,232.78	.....	71,077,206.79	271,646,299.55	529,627,739.12	275,450,903.53
1883	206,248,006.29	.....	59,160,131.25	590,083,829.96	855,491,967.50	374,189,081.98
1884	189,547,865.85	.....	54,578,378.48	260,520,090.50	504,646,934.83	424,941,403.07
1885	208,840,678.64	.....	51,386,256.47	211,760,353.43	471,987,288.54	521,794,026.26
1886	191,902,992.53	.....	50,580,145.97	205,216,700.36	447,699,847.86	526,848,755.46
1887	220,190,602.72	.....	47,741,577.25	271,901,321.15	539,833,501.12	512,851,434.56
1888	214,938,951.20	8,270,842.46	44,715,007.47	249,760,258.05	517,686,059.18	659,449,099.94
1889	240,995,131.31	17,292,362.65	41,001,484.29	318,922,412.35	618,211,390.60	673,399,118.18
1890	261,637,202.55	20,304,224.06	36,099,284.05	312,206,367.50	630,247,078.16	691,527,403.76
	9,674,546,741.76	115,296,793.04	2,644,528,634.81	11,441,778,061.56	23,876,150,231.17	.....

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date.

CXXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

BALTIMORE.

Balance June 30, 1889..... \$11, 658, 151.98

RECEIPTS.

On account of customs	\$2, 981, 191.37	
On account of internal revenue	13	
On account of gold certificates	1, 655, 000.00	
On account of certificates of deposit, act June 8, 1872	4, 900, 000.00	
On account of Post-Office Department	373, 395.36	
On account of transfers, Treasurer's general account	8, 193, 469.68	
On account of patent fees	6.00	
On account of disbursing officers	3, 407, 723.37	
On account of semi-annual duty	12, 111.74	
On account of the Secretary of the Treasury	1, 523.78	
On account of Treasurer's transfer account	572, 666.62	
On account of repayments	83, 862.41	
On account of redemption and exchange	7, 906, 964.00	
On account of miscellaneous	5, 962.52	
		30, 093, 881.98
		<u>41, 752, 033.96</u>

DISBURSEMENTS.

On account of Treasury drafts	3, 520, 072.87	
On account of Post-Office drafts	468, 424.48	
On account of disbursing officers	3, 378, 945.25	
On account of the Secretary of the Treasury	626.00	
On account of interest	503, 372.49	
On account of redemption and exchange	7, 903, 224.00	
On account of gold certificates	1, 460, 000.00	
On account of Treasurer's transfer account	1, 479, 277.20	
On account of transfers, Treasurer's general account	5, 365, 966.00	
On account of bonds purchased	715, 552.32	
On account of certificates of deposit, act of June 8, 1872	4, 410, 000.00	
On account of miscellaneous	3, 804.29	
		29, 209, 264.90
Balance June 30, 1890.....		<u>12, 542, 769.00</u>

BOSTON.

Balance June 30, 1889..... 17, 290, 965.92

RECEIPTS.

On account of customs	21, 050, 690.11	
On account of certificates of deposit, act June 8, 1872	1, 040, 000.00	
On account of Post-Office Department	2, 626, 127.60	
On account of transfers:		
Treasurer's	13, 484, 685.59	
Standard dollars	1, 981, 100.00	
On account of patent fees	9, 195.20	
On account of disbursing officers	21, 002, 653.05	
On account of semi-annual duty	127, 394.98	
On account of the Secretary of the Treasury	3, 507.60	
On account of redemption and exchange	7, 863, 315.75	
On account of miscellaneous	2, 178, 061.63	
		71, 376, 731.51
		<u>88, 667, 697.43</u>

DISBURSEMENTS.

On account of Treasury drafts	16, 281, 397.43	
On account of Post-Office drafts	2, 561, 908.01	
On account of disbursing officers	20, 498, 018.50	
On account of interest	3, 222, 311.00	
On account of redemption and exchange	10, 741, 409.84	
On account of the Secretary of the Treasury	3, 213.22	
On account of silver certificates	1, 338, 000.00	
On account of transfers	14, 271, 829.40	
On account of United States notes mutilated	939, 670.00	
On account of certificates of deposit, act of June 8, 1872	1, 040, 000.00	
On account of fractional currency (silver and minor coins) redeemed	1, 228, 580.75	
On account of miscellaneous	2, 669.76	
		72, 129, 608.81
Balance June 30, 1890.....		<u>16, 538, 088.62</u>

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CXXV

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

CHICAGO.

Balance June 30, 1889..... \$13,801,513.69

RECEIPTS.

On account of customs.....	\$6,188,018.73	
On account of internal revenue.....	914,132.50	
On account of sales of public lands.....	34,503.05	
On account of gold certificates.....	540,000.00	
On account of certificates of deposit, act June 8, 1872.....	920,000.00	
On account of Post-Office Department.....	6,805,297.99	
On account of Transfers:		
Treasurer's.....	27,501,845.74	
Standard dollars.....	4,145,575.00	
On account of patent fees.....	3,302.00	
On account of disbursing officers.....	14,973,296.43	
On account of semi-annual duty.....	21,817.56	
On account of the Secretary of the Treasury.....	34,777.52	
On account of repayments.....	130,345.69	
On account of redemption and exchange.....	4,717,366.65	
On account of miscellaneous.....	23,555.18	
		<u>67,048,434.04</u>

67,048,434.04

80,849,947.73

DISBURSEMENTS.

On account of Treasury drafts.....	15,607,597.19	
On account of Post-Office drafts.....	6,309,971.48	
On account of disbursing accounts.....	14,715,775.12	
On account of the Secretary of the Treasury.....	25,985.92	
On account of interest.....	716,882.74	
On account of redemption and exchange.....	4,708,331.65	
On account of gold certificates.....	1,294,000.00	
On account of silver certificates.....	2,449,000.00	
On account of transfers.....	14,253,915.65	
On account of United States notes mutilated.....	3,804,000.00	
On account of certificates of deposit, act June 8, 1872.....	330,000.00	
		<u>64,220,459.15</u>

64,220,459.15

Balance June 30, 1890..... 16,629,488.58

CINCINNATI.

Balance June 30, 1889..... \$13,176,033.03

RECEIPTS.

On account of customs.....	\$1,954,911.39	
On account of internal revenue.....	44,018.50	
On account of certificates of deposit, act June 8, 1872.....	1,250,000.00	
On account of Post-Office Department.....	1,945,458.25	
On account of Transfers:		
Treasurer's.....	7,303,700.67	
Standard dollars.....	2,011,400.00	
On account of patent fees.....	305.00	
On account of disbursing officers.....	2,033,720.64	
On account of semi-annual duty.....	22,918.72	
On account of the Secretary of the Treasury.....	47,353.38	
On account of repayments.....	7,471.81	
On account of redemption and exchange.....	3,638,753.50	
On account of miscellaneous.....	339,974.74	
		<u>20,599,986.60</u>

20,599,986.60

33,776,019.63

DISBURSEMENTS.

On account of Treasury drafts.....	1,910,817.90	
On account of Post-Office drafts.....	2,056,017.33	
On account of disbursing officers.....	2,056,368.56	
On account of interest.....	708,390.85	
On account of redemption and exchange.....	3,143,607.00	
On account of gold certificates.....	148,000.00	
On account of silver certificates.....	766,000.00	
On account of transfers.....	5,653,247.02	
On account of United States notes mutilated.....	1,372,000.00	
On account of certificates of deposit, act of June 8, 1872.....	1,610,000.00	
On account of fractional currency (silver and minor coins) redeemed.....	670,797.50	
On account of miscellaneous.....	445,240.36	
		<u>20,490,386.52</u>

20,490,386.52

Balance June 30, 1890..... 13,285,633.11

CXXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW ORLEANS.

Balance June 30, 1889 \$16,854,944.33

RECEIPTS.

On account of customs	\$2,998,333.61	
On account of internal revenue.....	168.62	
On account of sales of public lands.....	60,515.66	
On account of Post-Office Department.....	1,148,044.18	
On account of transfers:		
Treasurer's.....	12,755,516.15	
Standard dollars.....	6,836,290.00	
On account of patent fees.....	260.00	
On account of disbursing officers.....	3,497,153.68	
On account of assay office, bullion.....	845.96	
On account of semi-annual duty.....	12,247.60	
On account of the Secretary of the Treasury.....	11,021.42	
On account of repayments.....	201,364.76	
On account of redemption and exchange.....	7,456,336.50	
On account of miscellaneous.....	21,979.82	
		<u>34,910,077.86</u>

34,910,077.86

51,765,022.19

DISBURSEMENTS.

On account of Treasury drafts	3,474,001.45	
On account of Post-Office drafts.....	4,133,412.15	
On account of disbursing officers.....	3,799,425.97	
On account of interest.....	251,811.94	
On account of redemption and exchange.....	7,456,336.50	
On account of gold certificates.....	233,500.00	
On account of silver certificates.....	2,107,000.00	
On account of transfers.....	11,081,191.77	
On account of United States notes mutilated.....	1,448,000.00	
On account of the Secretary of the Treasury.....	10,843.52	
On account of national-bank notes.....	1,141,000.00	
		<u>32,136,622.70</u>

Balance June 30, 1890 19,628,399.49

NEW YORK.

Balance June 30, 1889..... \$200,365,528.70

RECEIPTS.

On account of customs	\$158,780,401.76	
On account of internal revenue.....	45,144.12	
On account of gold certificates, series 1888.....	5,795,000.00	
On account of certificates of deposit, act June 8, 1872.....	6,070,000.00	
On account of Post-Office Department.....	12,603,007.24	
On account of transfers:		
Treasurer's.....	231,945,064.81	
Standard silver dollars.....	5,089,677.00	
On account of patent fees.....	3,298.60	
On account of disbursing officers.....	230,945,950.80	
On account of assay office:		
Ordinary expenses.....	151,148.88	
Bullion.....	15,834,740.20	
On account of semi-annual duty.....	176,884.09	
On account of the Secretary of the Treasury.....	75,747.82	
On account of interest.....	27,466,205.55	
On account of redemption and exchange.....	63,538,427.00	
On account of purchase of United States bonds.....	76,185,595.70	
On account of special customs deposits.....	215,793,892.82	
On account of purchase of Pacific railroad bonds.....	2,735,488.47	
On account of miscellaneous.....	3,608,130.92	
		<u>1,056,843,799.78</u>

DISBURSEMENTS.

On account of Treasury drafts	309,219,252.72	
On account of Post-Office drafts.....	12,099,302.26	
On account of disbursing officers.....	151,393,152.04	
On account of assay offices:		
Ordinary expenses.....	155,918.70	
Bullion.....	33,446,106.40	
On account of interest.....	27,466,205.55	
On account of redemption and exchange.....	63,622,918.00	
On account of gold certificates.....	30,264,740.00	

RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CXXVII

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW YORK—Continued.

DISBURSEMENTS—continued.

On account of silver certificates.....	\$22,596,006.00	
On account of transfers.....	76,610,417.11	
On account of United States notes, mutilated.....	40,098,870.00	
On account of certificates of deposit, act June 8, 1872.....	10,660,000.00	
On account of fractional currency.....	1,155.00	
On account of national-bank notes.....	3,493,980.00	
On account of United States bonds.....	76,204,833.20	
On account of special customs deposits.....	216,455,526.19	
On account of Pacific railroad bonds.....	2,711,167.57	
		<u>1,076,469,545.74</u>
Balance June 30, 1890.....		<u>130,739,782.74</u>

PHILADELPHIA.

Balance June 30, 1889..... \$20,605,240.81

RECEIPTS.

On account of customs.....	\$24,124,166.64	
On account of internal revenue.....	120,495.61	
On account of gold certificates.....	8,710,000.00	
On account of certificates of deposit, act June 8, 1872.....	8,630,000.00	
On account of Post-Office Department.....	3,157,429.31	
On account of transfers, Treasurer's.....	2,422,245.56	
On account of patent fees.....	2,182.25	
On account of disbursing officers.....	14,533,045.76	
On account of semi-annual duty.....	93,142.78	
On account of the Secretary of the Treasury.....	1,517.30	
On account of suspense account.....	13,866.16	
On account of Treasurer's general account.....	17,625,764.64	
On account of redemption and exchange.....	20,063,186.00	
On account of miscellaneous.....	2,474,922.29	
		<u>101,931,964.30</u>
		122,537,205.11

DISBURSEMENTS.

On account of Treasury drafts.....	\$14,419,390.03	
On account of Post-Office drafts.....	2,937,700.69	
On account of disbursing officers.....	14,495,037.76	
On account of Secretary's special account.....	1,517.30	
On account of interest.....	1,843,809.66	
On account of redemption and exchange.....	20,078,970.00	
On account of gold certificates.....	4,410,000.00	
On account of suspense account.....	13,934.05	
On account of transfers, Treasurer's.....	1,649,156.81	
On account of certificates of deposit, act of June 8, 1872.....	9,850,000.00	
On account of Treasurer's general account.....	26,561,394.28	
		<u>96,260,910.58</u>
Balance June 30, 1890.....		<u>26,276,294.53</u>

SAN FRANCISCO.

Balance June 30, 1889..... \$62,954,741.15

RECEIPTS.

On account of customs.....	\$9,301,393.76	
On account of internal revenue.....	343,998.18	
On account of sales of public lands.....	929,556.02	
On account of gold certificates.....	2,925,000.00	
On account of Post-office Department.....	1,038,871.86	
On account of transfers:		
Treasurer's.....	7,237,718.92	
Standard dollars.....	2,175,355.00	
On account of patent fees.....	16,333.70	
On account of disbursing officers.....	12,138,096.52	
On account of semi-annual duty.....	6,420.12	
On account of the Secretary of the Treasury.....	24,322.49	
On account of miscellaneous.....	728,523.33	
		<u>36,865,587.90</u>
		99,820,329.05

CXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

SAN FRANCISCO—Continued.

DISBURSEMENTS.

On account of Treasury drafts	\$14,458,226.73	
On account of post-office drafts	1,162,859.84	
On account of disbursing officers	12,097,594.95	
On account of interest	210,757.81	
On account of gold certificates	930,000.00	
On account of silver dollars	1,606,595.00	
On account of transfers, Treasurer's	29,528.31	
On account of United States notes and national-bank notes	341,505.00	
On account of fractional silver coin	738,670.00	
On account of the Secretary of the Treasury	20,986.35	
		<u>31,596,723.99</u>
Balance June 30, 1890		<u>68,223,605.06</u>

ST. LOUIS.

Balance June 30, 1889	\$21,982,765.39
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RECEIPTS.

On account of customs	\$1,830,997.79	
On account of internal revenue	3,636,625.84	
On account of sales of public lands	41,299.84	
On account of certificates of deposit, act June 8, 1872	450,000.00	
On account of Post-Office Department	2,749,573.16	
On account of transfers:		
Treasurer's	17,166,598.83	
Standard dollars	2,685,800.00	
On account of patent fees	3,639.50	
On account of disbursing officers	17,361,894.28	
On account of assay office:		
Ordinary expenses	5,887.24	
Bullion	350,000.00	
On account of semi-annual duty	5,815.18	
On account of the Secretary of the Treasury	8,478.37	
On account of interest	31.00	
On account of repayments	148,582.98	
On account of redemption and exchange	4,530,814.00	
On account of miscellaneous	77,564.95	
		<u>51,103,600.96</u>
		<u>73,086,366.35</u>

DISBURSEMENTS.

On account of Treasury drafts	16,757,077.07	
On account of Post-Office drafts	2,718,166.81	
On account of disbursing officers	16,996,842.88	
On account of assay office:		
Ordinary expenses	5,837.52	
Bullion	332,675.81	
On account of interest	352,039.00	
On account of redemption and exchange	4,558,579.00	
On account of gold certificates	243,000.00	
On account of silver certificates	284,000.00	
On account of transfers	6,909,412.21	
On account of United States notes mutilated	506,000.00	
On account of certificates of deposit, act of June 8, 1872	155,000.00	
On account of the Secretary of the Treasury	8,288.82	
On account of miscellaneous	398,170.36	
		<u>50,225,089.48</u>
Balance June 30, 1890		<u>22,861,276.87</u>

RECAPITULATION.

Total receipts	*\$1,470,774,064.93
Total disbursements	1,472,738,611.87
Disbursements over receipts	1,964,546.94

* Exclusive of balances from previous year.

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

FI 90—XI

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Seven installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584 § 10	.....	\$210,000.00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	.....do.....	\$11,000.00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585 § 14	4,500.00	.....	.....	.....
Do.....	Pay of physician and teacher	do	.....do.....	2,500.00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, etc., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	30,000.00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Seven installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596 § 10	.....	140,000.00	.....	.....
Do.....	Purchase of clothing, same article	.....	.....do.....	12,000.00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597 § 13	6,500.00	.....	.....	.....
Chickasaws.....	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	\$3,000.00	.....
Chippewas of the Mississippi.	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Two installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3,	.....	2,000.00	.....	.....
Chippewas, Pillager and Lake Winnebagoishish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Four installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	90,666.64	.....	.....
Coboctaws.....	Permanent annuities.....	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213 § 13; vol. 7, p. 235, § 2.	.....	.....	9,600.00	.....
Do.....	Provisions for smiths, etc.....	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 235, § 9; vol. 7, p. 614, § 13.	.....	.....	920.00	.....

PRESENT LIABILITIES TO INDIAN TRIBES.

CXXIX

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Choctaws	Interest on \$390,257.92, articles 10 and 13, treaty of January 22, 1855.		Vol. 11, p. 614, § 13			\$19,512.89	\$390,257.92
Creeks	Permanent annuities	Treaty of August 7, 1790	Vol. 7, p. 36, § 4			1,500.00	
Do	do	Treaty of June 16, 1802	Vol. 7, p. 69, § 2			3,000.00	
Do	do	Treaty of January 24, 1826	Vol. 7, p. 287, § 4			20,000.00	400,000.00
Do	Smiths, shops, etc	do	Vol. 7, p. 287, § 8			1,110.00	23,200.00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; Vol. 11, p. 700, § 5			600.00	12,000.00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops, and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, etc.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; Vol. 11, p. 700, § 5	\$840.00 370.00 600.00 1,000.00 2,000.00			
Do	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6			10,000.00	200,000.00
Do	Interest on \$275,168 held in trust, third article treaty June 14, 1886, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3			13,758.40	275,168.00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; eight installments, of \$15,000 each, due, estimated.	Vol. 15, p. 651, § 9		\$120,000.00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	do	4,500.00			
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	1,500.00			

Do.....	Twenty-five installments of \$30,000 each, in cash or otherwise, under the direction of the President.	Sixteen installments, of \$30,000 each, due.	Act of April 11, 1882.	480,000.00		
Iowas.....	Interest on \$37,500, being the balance on \$157,500.		Vol.10, p.1071, § 9		2,875.00	57,500.00
Indians at Black-foot Agency.	Ten installments of annuity, at \$150,000 each	Seven installments due	Act of May 1, 1888.	1,050,000.00		
Indians at Fort Belknap Agency.	Ten installments of annuity, at \$115,000 each	do	do	805,000.00		
Indians at Fort Peck Agency.	Ten installments of annuity, at \$165,000 each	do	do	1,155,000.00		
Indians at Fort Hall Agency.	Twenty installments of annuity of \$6,000	Expended under the direction of the Secretary of the Interior; eighteen installments due.	Agreement of February 23, 1889.	108,000.00		
Kansas.....	Interest on \$135,000, at 5 per cent.		Vol. 9, p. 842, § 2		6,750.00	135,000.00
Kickapoos.....	Interest on \$73,648.86, at 5 per cent.		Vol.10, p.1079, § 2		3,682.44	73,648.86
Molels.....	Pay of teacher to manual-labor school, and subsistence of pupils, etc.	Treaty of December 21, 1855	Vol. 12, p. 982, § 2	3,000.00		
Nez Percés.....	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	-6,000.00		
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Eight installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6	\$96,000.00		
Do.....	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at.....	Vol. 15, p. 658, § 7	9,000.00		
Osages.....	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1885.	Vol. 7, p. 242, § 6		3,456.00	69,120.00
Do.....	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865	Vol. 14, p. 687, § 1		15,000.00	300,000.00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Four installments, of \$5,000 each, due.	Vol.10, p.1039, § 4	20,000.00		
Pawnees.....	Annuity goods and such articles as may be necessary.	Treaty of September 24, 1857	Vol.11, p.729, § 2		30,000.00	
Do.....	Support of two manual-labor schools and pay of teachers.	do	Vol.11, p.729, § 3	10,000.00		
Do.....	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol. 11, p. 729, § 4	2,180.00		
Do.....	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol.11, p.730, § 4	4,400.00		
Poncas.....	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868	Vol.12, p 998, § 2	18,000.00		
Pottawatomies	Permanent annuity in money	August 3, 1795	Vol. 7, p. 51, § 4		357.80	7,156.00
Do.....	do	September 30, 1809	Vol. 7, p. 114, § 3		178.90	3,578.00
Do.....	do	October 2, 1818	Vol. 7, p. 185, § 3		894.50	17,890.00
Do.....	do	September 20, 1828	Vol. 7, p. 317, § 2		715.60	14,312.00

TABLE R.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Pottawatomies	Permanent annuities	July 29, 1829	Vol. 7, p. 330, § 2			\$5,724.77	\$114,495.40
Do	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2			1,008.99	20,173.80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, § 2			156.54	3,120.80
Do	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 835, § 10			107.34	2,146.80
Do	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846	Vol. 9, p. 835, § 7			11,503.21	230,064.20
Quapaws	For education, smith, farmer, and smith-shop during the pleasure of the President	\$1,000 for education, \$500 for smith, etc.	Vol. 7, p. 425, § 3	\$1,500.00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3			1,000.00	20,000.00
Do	Interest on \$200,000, at 5 per cent.	Treaty of October 21, 1837	Vol. 7, p. 541, § 2			10,000.00	200,000.00
Do	Interest on \$800,000, at 5 per cent.	Treaty of October 21, 1842	Vol. 7, p. 596, § 2			40,000.00	800,000.00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.	Treaty of October 21, 1837	Vol. 7, p. 543, § 2			7,870.00	157,400.00
Do	For support of school.	Treaty of March 6, 1861	Vol. 12, p. 1172, § 5	200.00			
Seminoles	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity	Vol. 11, p. 702, § 8			25,000.00	500,000.00
Do	Interest on \$70,000, at 5 per cent.	Support of schools, etc.	Vol. 14, p. 757, § 3			3,500.00	70,000.00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4			1,000.00	20,000.00
Do	Smith and smith-shop and miller, permanent.	February 28, 1821	Vol. 7, p. 349, § 4			1,660.00	33,200.00
Senecas of N. Y.	Permanent annuities.	February 19, 1841	Vol. 4, p. 442			6,000.00	120,000.00
Do	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846.	Vol. 9, p. 35, § 2			3,750.00	75,000.00
Do	Interest on \$43,050, transferred from the Ontario bank to the United States Treasury.	do	Vol. 9, p. 35, § 3			2,152.50	43,050.00
Senecas and Shawnees.	Permanent annuity.	Treaty of September 17, 1818	Vol. 7, p. 179, § 4			1,000.00	20,000.00
Do	Support of smith and smith-shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060.00			
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817	Vol. 7, p. 51, § 4			3,000.00	60,000.00
Do	Interest on \$40,000, at 5 per cent.	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3			2,000.00	40,000.00

Shoshones and Ban-								
nacks:								
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Nine installments due, estimated, at \$10,000 each.	Vol. 15, p. 676, §9.	90,000.00				
Do	For pay of physicians, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, §10	5,000.00				
Do	Blacksmith, and for iron and steel for shops	do	Vol. 15, p. 676, §3.	1,000.00				
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Nine installments due, estimated, at \$5,000 each	Vol. 15, p. 676, §9.	45,000.00				
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, §10	5,000.00				
Six Nations of N. Y.	Permanent annuities in clothing, etc	Treaty November 11, 1794	Vol. 7, p. 64, § 6		4,500.00		90,000.00	
Sioux of different	Purchase of clothing for men, women, and children.	Nine installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, §10	1,170,000.00				
tribes, including								
Santee Sioux of								
Nebraska.								
Do	Blacksmith, and for iron and steel	Estimated	do	2,000.00				
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons engaged in agriculture.	Nine installments of \$150,000 each, due; estimated.	do	1,350,000.00				
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, §13	10,400.00				
Do	Purchase of rations, etc., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, §5.	950,000.00				
Tabeguache band	Pay of blacksmith	do	Vol. 13, p. 675, §10	720.00				
of Utes.								
Tabeguache, Mua-	For iron and steel and necessary tools for blacksmith shop.	do	Vol. 15, p. 627, §9.	220.00				
che, Capote, Wee-								
minuche, Yampa,								
Grand River, and								
Utah bands of								
Utes.								
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, §15	7,800.00				
Do	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior for clothing, blankets, etc.	Eight installments, each \$30,000; due.	Vol. 15, p. 622, §11	240,000.00				
Do	Annual amount to be expended under the direction of the Secretary of the Interior in supplying said Indians with beef, mutton, wheat, flour, beans, etc.		Vol. 15, p. 622, §12	30,000.00				
Winnebagoes	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, §4; vol. 12, p. 628, §4.		40,245.45		804,909.17	
Do	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, §1.		3,917.02		78,340.41	
Yankton tribe of	Twenty installments, of \$15,000 each, fourth series, to be paid to them or expended for their benefit.	Eighteen installments, of \$15,000 each, due.	Vol. 11, p. 744, §4		270,000.00			
Sioux.								
Total				1,134,690.00	7,441,666.64	322,007.35	5,479,737.36	

TABLE S.—STATEMENT OF REDEEMED UNITED STATES SECURITIES RECEIVED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FOR FINAL COUNT, EXAMINATION, AND DESTRUCTION, DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Title of security.	Denomination.										Total.	
	1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.		10,000's.
United States notes, new issue...	\$2,764.60	\$3,751.40	\$38,734.50	\$75,305	\$85,138	\$15,150	\$21,300	\$5,000	\$4,000	.....	.....	\$252,143.70
United States notes, series 1869	10,574.50	13,729.80	123,769.50	631,566	812,240	116,250	306,100	7,000	164,000	.....	.....	2,185,229.80
United States notes, series 1874	6,224.10	6,282.80	.....	.....	.....	510,240	.....	122,000	.....	.....	.....	644,746.90
United States notes, series 1875	16,488.60	20,862.20	203,476.00	308,625	567,330	64,200	464,600	150,000	.....	.....	.....	1,795,581.80
United States notes, series 1878	14,070.80	12,583.00	209,448.50	445,471	1,092,472	462,075	844,070	559,000	628,000	\$10,000	.....	4,278,090.30
United States notes, series 1880	587,152.10	637,205.60	20,049,148.00	14,432,486	10,729,716	3,411,100	4,048,400	3,728,000	11,353,600	.....	.....	68,976,207.70
Den. and notes	.....	.....	220.00	150	40	50	.....	.....	.....	.....	.....	410.00
One-year notes of 1863	.....	.....	.....	60	400	.....	.....	.....	.....	.....	.....	510.00
Two-year notes of 1863	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	200.00
Compound interest notes of 1863	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	150.00
Compound interest notes of 1864	.....	.....	.....	490	680	1,550	500	.....	.....	.....	.....	3,220.00
Silver certificates, series 1878	.....	.....	.....	14,827	41,936	52,450	46,700	10,500	13,000	.....	.....	179,413.00
Silver certificates, series 1880	.....	.....	.....	9,538,295	8,757,624	951,500	590,000	82,500	43,000	.....	.....	10,962,919.00
Silver certificates, series 1886	11,473,489.70	6,959,904.80	11,552,583.50	5,412,485	29,200	.....	.....	.....	.....	.....	.....	35,427,663.00
Gold certificates, New York, series 1882	.....	.....	.....	.....	990,048	815,195	380,900	284,500	264,000	210,000	\$240,000	3,184,643.00
Gold certificates, Washington, series 1882	.....	.....	.....	.....	915,540	784,950	1,151,700	1,449,000	1,880,000	4,620,000	5,070,000	15,871,190.00
Refunding certificates	.....	.....	.....	15,740	.....	.....	.....	.....	.....	.....	.....	15,740.00
National currency notes of failed and liquidating banks	5,087.00	3,734.00	2,306,610.00	4,230,610	3,239,920	909,450	1,110,800	26,000	6,000	.....	.....	11,838,211.00
National currency redeemed and retired	326.00	210.00	6,707,434.00	6,922,140	4,617,790	1,408,400	2,547,350	1,500	.....	.....	.....	22,205,150.00
Total	12,117,077.40	7,658,263.60	41,191,424.00	42,028,300	31,880,074	9,503,760	11,512,520	6,425,000	14,355,000	4,840,000	5,310,000	

Redeemed United States fractional currency.	Denomination.						Total.
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue	.....	\$10.00	\$19.00	.....	\$35.00	\$61.00	125.00
United States fractional currency, second issue	.....	16.00	20.00	.....	30.00	37.00	103.00
United States fractional currency, third issue	\$9.00	8.00	108.00	.....	160.00	242.00	527.00
United States fractional currency, fourth issue	.....	.....	218.00	\$60.00	365.00	71.00	714.00
United States fractional currency, fourth issue, second series	.....	.....	.....	.....	.....	334.00	334.00
United States fractional currency, fourth issue, third series	.....	.....	.....	.....	.....	379.50	379.50
United States fractional currency, fifth issue	.....	.....	573.00	.....	1,398.00	1,026.00	2,997.00
Total	9.00	34.00	938.00	60.00	1,988.00	2,150.50	

Redeemed United States internal-revenue stamps	2,276,916.84
Aggregate of redeemed United States securities received for destruction	189,103,515.34

UNITED STATES BONDS, ETC., RECEIVED AND ISSUED. CXXXV

TABLE T.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1889, TO OCTOBER 31, 1890, INCLUSIVE.

Title of loan.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of July and August, 1861, acts of July 17 and August 5, 1861.....		\$6,050		\$6,050
Five-twenty bonds of 1862, act of February 25, 1862.....		1,850		1,850
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864.....	\$7,845,000		\$7,845,000	15,690,000
Loan of 1863 (1881), act of March 3, 1863.....		2,600		2,600
Gold certificates, act of March 3, 1863.....		6,340		6,340
Gold certificates, series of 1888.....		25,660,000	30,300,000	55,960,000
Ten-forty bonds of 1864, act of March 3, 1864.....		11,000		11,000
Seven-thirty notes of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.....		450		450
Five-twenty bonds of 1865, act of March 3, 1865.....		3,200		3,200
Consols of 1865, act of March 3, 1865.....		2,700		2,700
Consols of 1867, act of March 3, 1865.....		31,500		31,500
Consols of 1868, act of March 3, 1865.....		20,000		20,000
Funded loan of 1881, 5 percents, acts of July 14, 1870, and January 20, 1871.....		2,300		2,300
Funded loan of 1891, 4½ percents, same acts.....	6,678,950	62,629,500	6,678,950	75,987,400
Funded loan of 1907, 4 percents, same acts.....	58,787,850	79,103,850	58,806,700	196,698,400
Certificates of deposit, act of June 8, 1872.....		27,830,000	21,900,000	49,730,000
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871.....		5,200		5,200
3½ per cent. bonds, acts of July 17 and August 5, 1861.....		1,000		1,000
3½ per cent. bonds, act of March 3, 1863.....		1,800		1,800
3 per cent. bonds, act of July 12, 1882.....		85,450		85,450
	73,311,800	195,404,790	125,530,650	394,247,240

APPENDIX TO THE REPORT ON THE FINANCES.



APPENDIX.

REPORTS OF HEADS OF BUREAUS AND OTHER OFFICERS.

(No. 1.)

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1890.

SIR: I have the honor to submit the annual report on the operations and condition of the Treasury.

REVENUES AND EXPENDITURES.

The net ordinary receipts for the fiscal year ending June 30, 1890, were \$403,080,982.63, a sum but twice exceeded in the history of the Government. As compared with the preceding year there was an increase of \$16,030,923.79, of which \$11,725,191.89 was derived from the internal revenue. The ordinary expenditures, including interest on the public debt, but not premium or principal paid, were \$297,736,486.60, an increase of \$15,739,871 over those of the year before. The growth of the revenues and expenditures was, therefore, almost the same, with the advantage on the side of the revenues. But for the increase of the disbursements for pensions there would have been a falling off in the total expenditures. The surplus of revenues over ordinary expenditures was \$105,344,496.03, of which \$20,304,224.06 was paid out in premiums on bonds purchased.

The receipts on account of the public debt, amongst which are classed gold coin, standard silver dollars, and United States notes received or set apart in the assets of the Treasury for certificates of deposit issued, together with the amount of United States notes issued and of principal and interest of refunding certificates converted into 4 per cent. bonds, amounted to \$245,293,650. The expenditures on the same account, comprising the amounts applied to the redemption or purchase of the principal of bonds and to the redemption of certificates of deposit, notes, and fractional currency, were \$312,206,367.50.

According to the warrants, the postal revenues amounted to \$61,106,041.29, of which \$25,325,842.57 was paid into the Treasury, and \$35,780,198.72 was handled by postmasters. Including a deficiency appropriation of \$7,200,000, of which, however, \$324,963.09 was deposited in the Treasury from the revenues of a former year, the total receipts were \$68,306,041.29, and the total expenditures \$67,011,263.64. There was an increase of \$5,411,809.76 in the revenues, and one of \$5,899,515.03 in the expenditures, as compared with the fiscal year 1889.

The following statement shows the ordinary receipts and expenditures in comparison with those of the preceding year:

	1889.	1890.	Increase.	Decrease.
Revenue from—				
Customs	\$223,832,741.69	\$229,668,584.57	\$5,835,842.88	.....
Internal revenue	130,881,513.92	142,606,705.81	11,725,191.89	.....
Sale of public lands	8,038,651.79	6,358,272.51	.....	\$1,680,379.28
Miscellaneous sources	24,297,151.44	24,447,419.74	150,268.30	.....
Total	387,050,058.84	403,080,982.63	17,711,303.07	1,680,379.28
Net increase			16,030,923.79	
Expenditures on account of—				
Civil and miscellaneous:				
Customs, light-houses, public buildings, etc	20,154,142.08	19,734,371.91	.....	419,770.17
Internal revenue	3,941,466.30	3,928,068.31	.....	13,397.99
Interior civil (lands, patents, etc.)	7,359,790.25	8,442,413.14	1,082,622.89	.....
Treasury proper (legislative, executive, and other civil)	42,847,717.40	43,430,561.05	582,843.65	.....
Diplomatic (foreign relations)	1,897,625.72	1,648,276.59	.....	249,349.13
Judiciary	4,463,322.51	4,219,565.49	.....	243,757.02
War Department	44,435,270.85	44,582,838.08	147,567.23	.....
Navy Department	21,378,869.31	22,006,206.24	627,396.93	.....
Interior Department (Indians and pensions)	94,516,986.89	113,644,901.74	19,127,914.85	.....
Interest on public debt	41,001,484.29	36,099,284.05	.....	4,902,200.24
Premium on public debt	17,292,362.65	20,304,224.06	3,011,861.41	.....
Total	299,288,978.25	318,040,710.66	24,580,206.96	5,828,474.55
Net increase			18,751,732.41	
Surplus	87,761,080.59	85,040,271.97	.....	2,720,808.62

STATE OF THE TREASURY.

At the close of business on June 30, 1889, the Treasurer stood charged on the books of the Department with \$673,399,118.18, being the balance of the moneys of the Treasury shown by the accounts to be in his custody. To this were added the receipts of the ensuing year from the revenues and on account of the public debt, in all \$648,374,632.63, together with the sum of \$731.11 recovered from a former depository, making an aggregate of \$1,321,774,481.92, for which the Treasurer was accountable during the fiscal year. Of this he disbursed upon the warrant of the Department the sum of \$630,247,078.16 as the expenditures of the year upon all accounts, leaving \$691,527,403.76 charged to him as the balance on hand June 30, 1890.

The balance at the beginning of the year, however, included \$28,101,644.91 on deposit with the States, which was not in any sense in the Treasurer's custody, and \$1,415,433.91 of funds that had been lost, at various times, and for which he was not responsible, so that the true amount of cash for which he was accountable, according to the books of the Department, on June 30, 1889, was \$643,882,039.36. But on that day he held also public moneys amounting to \$728,342.40, of which the Department had not yet taken account, and the further sum of \$116,033,439.50 on deposit with him for various purposes, which was not treated by the Department as part of the cash of the Treasury. The actual available assets of his office at that date were, therefore, \$760,643,871.26, as stated in his last report.

On June 30, 1890, the balance standing charged to the Treasurer was subject to the same deduction for deposits with the States and for unavailable funds, while \$323,589.78 of receipts not yet covered by warrant and \$95,581,164.22 on deposit in the Treasurer's agency account

were to be added to make the total sum in his custody, which was \$757,915,078.94. The actual cash and other assets of the Treasury on the two dates were as follows :

	June 30, 1889.	June 30, 1890.
Gold	\$303,387,719.79	\$320,933,145.02
Silver and minor coin	315,160,779.58	346,821,066.09
Notes	51,448,508.05	28,248,136.30
Certificates of deposit	42,645,504.00	31,215,633.00
Deposits in banks	47,259,714.39	30,659,565.32
Public debt and interest paid	741,645.45	37,533.21
Total	760,643,871.26	757,915,078.94

In the appendix will be found tabular statements showing in detail the character and distribution of the various items of cash and credit of which the foregoing is a summary. From these the most minute particulars deemed to be of any public interest, relating to the means at the disposal of the Treasurer for meeting his accountability to the Department, may be gathered.

In considering the state of the Treasury with reference to the financial operations of the Government, it seems convenient to separate from the other assets the gold and silver coin and United States notes on deposit for certificates in circulation. These moneys are of importance to the Treasury only as they affect the currency, and they will be noticed in connection with that subject. In this way and by omitting the items of debt and interest paid, the following result is reached, exhibiting the assets of the Treasury belonging to the Government:

	June 30, 1889.	June 30, 1890.
Gold	\$156,257,490.79	\$190,102,236.02
Silver and minor coin	58,918,214.58	49,204,828.09
Notes	34,493,508.05	16,358,136.30
Deposits in banks	47,259,714.39	30,659,565.32
Total	326,028,927.81	286,384,815.73

These figures show the satisfactory change which, in spite of the difficulties arising from the state of the revenues and of the bonded debt, the Treasury underwent in the course of the year. The loss of \$40,000,000 in the net holdings was, under the circumstances, an advantage to both the Treasury and the public, while the notable increase in the amount of gold, not less than the substantial decrease in the silver, notes, and bank deposits, was at once a gain in strength and a proof of the confidence of the country.

The liabilities, on the same dates, according to the form of statement then in use, were as follows:

	June 30, 1889.	June 30, 1890.
Certificates of deposit	\$433,873,298.00	\$471,492,730.00
Public debt and interest	12,640,036.59	11,581,087.33
National-bank note redemption funds	53,681,269.16	61,238,857.78
Deposit and disbursing accounts	32,352,220.34	34,342,366.44
Balance	198,097,047.17	179,260,097.39
Total	760,643,871.26	757,915,078.94

If the certificates of deposit be set aside, together with the items of debt and interest paid, the net assets, liabilities, and reserve sum up thus :

	June 30, 1889.	June 30, 1890.
Assets	\$326, 028, 927. 81	\$286, 384, 815. 73
Liabilities	127, 931, 880. 64	107, 124, 718. 34
Reserve	198, 097, 047. 17	179, 260, 097. 39

For obvious reasons, the liabilities and reserve of the Treasury do not admit of as clear definition as those of a private financial institution. In a bank, the receipt of money carries with it the obligation to repay a like sum and thus creates a liability. The paying out of money cancels a liability or creates a new asset. The one side of the account is the direct consequence of the other, and of necessity they agree in the aggregate. The reserve is composed of the whole amount of money at immediate command. But with the Treasury, in the collection and disbursement of the public revenues, it is entirely different. Money is received gratis, as it were, and is paid out for no value. In a strictly commercial sense there are no liabilities of the Treasury, and prior to 1878 no periodical statement purporting to be an account of them was ever published. In that year was issued the first of a series of monthly statements, since continued with several changes of form, showing, on the one hand, the cash and other assets, and, on the other, as liabilities, in general, the balance of the deposits lodged in the Treasury for various purposes and the amounts due on account of the public debt and interest. The difference between the totals of assets and liabilities, whether with or without a reserve against the legal-tender notes, as might be the practice for the time being, has been called the balance.

These statements have occupied an ill-defined and shifting position between the accounts of cash in the Treasury and the total funded obligations of the Government, as shown in the debt statement. They have only a relative value in determining the real condition of the Treasury at any time, since they make no mention of actual or prospective receipts and expenditures, and, while setting out with minute exactness so inconsiderable an item of running expense as the interest on the debt, omit altogether, save as advances are made to disbursing officers, the maturing obligations under appropriations of Congress, aggregating perhaps ten times as much. That the field they occupy is vague and the results they show are only partial has been recognized by Congress, which by the act approved July 14, 1890, directed the fund for the retirement of national-bank circulation to be covered into the Treasury and the amount to be reported in the debt statement as debt of the United States. This fund at the time constituted the greater part of the so-called liabilities of the Treasury, exclusive of the outstanding certificates of deposit, and formed a liability as direct as any carried on the Treasurer's books, being for money deposited for the redemption of circulating notes on demand of the holders, a liability in discharge of which upwards of \$22,000,000 was paid out of the Treasury during the last fiscal year.

These remarks are submitted, not for the purpose of detracting from a useful set of public documents, each of which correctly represents the facts admitted within its scope, but rather to show the difficulties in the way of conveying a clear conception of the obligations of the Treas-

ury, and to throw out the caution that, while the statements of assets emanating from this office are true schedules of moneys and credits at the disposal of the Department, any statement of liabilities must be accepted with the qualifications imposed by the limits to which it is confined.

UNAVAILABLE FUNDS.

There has been no change in these funds, the amount of which is \$1,415,433.91, and no authority has been granted by Congress to take them off the books. A statement of them is contained, as usual, in the appendix.

The sum of \$731.11, remaining due from James D. Reymert, formerly receiver of public moneys and depositary of the United States at Falls St. Croix, Wis., heretofore carried as unavailable on the books of the Register of the Treasury, but not charged to the Treasurer's account, was recovered and taken up as a receipt.

THE PUBLIC DEBT.

In the month of July, 1890, the public-debt statement received a revision by which it was brought to exhibit, much more accurately than before, the state of the obligations of the Government properly classified under this head. The alterations made were the exclusion of the principal of the Navy pension fund and of the bonds issued to the Pacific railway companies, together with all interest, whether matured or merely accrued and not yet due, and the addition of the fund on deposit in the Treasury for the redemption of the notes of insolvent national banks and of banks in liquidation or reducing their circulation. The Navy pension fund is in no sense a debt, the principal of \$14,000,000 being the property of the United States, derived from naval prizes and certain penalties and forfeitures. The amount has been covered into the Treasury, under various acts of Congress, with the condition that interest thereon, fixed in 1869 at the rate of 3 per cent. per annum, should be applied to the payment of Navy pensions. In effect, the legislation on the subject amounts simply to a permanent annual appropriation of \$420,000 for certain objects, the employment of a principal sum and a rate of interest being only a means of arriving at the amount. The bonds issued to the Pacific railways were first taken up as a debt of the United States in the statement for March, 1885. Provision has been made by law to secure the Treasury against both principal and interest. The fund for the retirement of national-bank notes was carried from the liabilities of the Treasury to the public debt in accordance with the act of Congress approved July 14, 1890, as before stated. And it must be plain from any point of view that interest, which, although an incident of the debt, has to be provided for out of the annual revenues, like any other current expenditure, should not be treated as standing upon the same footing as so much principal.

The effect of these changes is shown in the following summary statement of the debt, for June 30, 1890, in the two forms:

	Old form.	New form.
Interest-bearing debt.....	\$789,936,622.00	\$711,313,110.00
Matured debt.....	1,815,805.26	1,815,805.26
Debt bearing no interest.....	794,068,621.47	880,630,649.22
Interest.....	9,765,282.07	.....
Total.....	1,595,586,330.80	1,593,759,564.48

Lest any possible ground for misconception should be left, it may be well to state expressly that the alterations apparent in the above figures were not made in consequence of changes of fact, but are due merely to changes in a form of statement. The various obligations of the Government to pay money on demand or at some future time remain the same; they have only been redispensed, some by Congress and others by the Department, with a view of correcting their classification.

Since the published statements relating to the period covered by this report are in the old form, a comparison of the debt and of the condition of the Treasury with relation thereto, for June 30, 1889 and 1890, will be given on the same basis, to avoid needless confusion. By putting together all of the bonded and other obligations of the Government, with the liabilities of the Treasurer upon deposit, redemption, and other agency accounts, and deducting from the aggregate the gross available assets of the Treasury, the following result is obtained:

	June 30, 1889.	June 30, 1890.
Interest-bearing debt.....	\$894,477,502.00	\$789,936,622.00
Old demand notes.....	56,442.50	56,032.50
United States notes.....	346,681,016.00	346,681,016.00
Fractional currency, estimated.....	6,916,690.47	6,911,510.97
Certificates of deposit.....	433,873,298.00	471,492,730.00
Matured debt.....	1,911,455.26	1,815,805.26
Interest due and unpaid.....	1,294,049.82	1,184,794.05
Accrued interest.....	9,434,501.51	8,560,488.02
Total debt.....	1,694,644,985.56	1,626,658,998.80
Treasurer's agency account.....	116,033,489.50	95,581,164.23
Aggregate.....	1,810,678,475.06	1,722,240,163.02
Assets of Treasury.....	760,643,871.26	757,915,078.94
Debt, less cash in Treasury.....	1,050,034,603.80	964,325,084.08

If the certificates of deposit and the interest items, against which a like amount of cash is held, be set aside, together with the liabilities on the Treasurer's agency account, the principal of that part of the debt which rests solely on the credit of the Government may be brought into comparison with the available cash on hand. Condensed into the simplest form on this basis, the above statement is reduced to the following:

	June 30, 1889.	June 30, 1890.
Bonded debt.....	\$896,388,987.26	\$791,752,427.26
Circulating notes.....	353,654,148.97	353,648,559.47
Total.....	1,250,043,136.23	1,145,400,986.73
Available cash.....	200,008,532.43	181,075,902.65
Principal, less cash in Treasury.....	1,050,034,603.80	964,325,084.08

To produce the net reduction of \$104,642,149.50 in the principal of the debt proper, there had to be retired \$5,870 more, for a like amount of new 4 per cent. bonds issued for interest on 4 per cent. refunding certificates converted, so that the total retirement of principal for the year was \$104,648,019.50. This was effected at the cost of \$20,304,224.06 in premiums, making a total application of \$124,952,243.56 toward the extinction of the principal of the debt. Of this sum \$105,344,496.03 was derived from the surplus revenues of the year and \$19,607,747.53 was taken from the cash in the Treasury.

The following statement exhibits the amount of principal retired from the several loans, the cost for premiums, and the total cost:

	Principal.	Premium.	Total cost.
Four and a half per cents.....	\$30,623,250.00	\$1,427,300.87	\$32,050,550.87
Four per cents.....	73,923,500.00	18,876,923.19	92,800,423.19
Matured debt.....	95,650.00		95,650.00
Old demand notes.....	410.00		410.00
Fractional currency.....	5,179.50		5,179.50
Total.....	104,648,019.50	20,304,224.06	124,952,243.56

THE CURRENCY.

Important changes again took place in the circulating medium, but unlike those of the year preceding, they were not all of an unfavorable character. In the fiscal year 1889 there was a loss of nearly twenty-six millions of gold, a gain of thirty-four millions of silver, and a contraction of forty-one millions in the national-bank circulation, resulting in a net decrease of thirty-three millions in the effective stock. The past year witnessed a recovery of fifteen millions of gold, an increase of forty-three millions of silver, and a withdrawal of twenty-six millions of bank notes—a net increase of thirty-two millions in the aggregate supply. The outstanding certificates of deposit, which are rather a vehicle for exchanging the coin and legal-tender notes they represent than a component of the circulation itself, were increased by about thirty-eight millions, as compared with forty-seven millions added the year before.

According to the official estimate of the stock of the precious metals in the country and the amounts of the outstanding issues of paper currency, including the certificates of deposit together with the coin and notes held against them, the circulating medium on June 30, 1889 and 1890, was composed as follows:

	June 30, 1889.	June 30, 1890.
Gold coin and bullion.....	\$680,063,505.00	\$695,563,029.00
Silver dollars and bullion.....	343,947,093.00	385,718,063.00
Fractional silver coin.....	76,601,836.00	77,493,856.00
Total coin and bullion.....	1,100,612,434.00	1,158,774,948.00
State-bank notes.....	201,170.00	197,484.00
Old demand notes.....	56,442.50	56,082.50
One and two year notes.....	62,955.00	62,365.00
Compound-interest notes.....	185,750.00	182,460.00
Fractional currency, estimated.....	6,916,690.47	6,911,510.97
National-bank notes.....	211,378,963.00	183,748,590.00
United States notes.....	346,681,016.00	316,681,016.00
Certificates of deposit, act of June 8, 1872.....	17,195,000.00	12,390,000.00
Gold certificates.....	154,048,552.00	157,562,979.00
Silver certificates.....	282,629,746.00	301,539,751.00
Total paper currency.....	999,356,284.97	1,011,332,188.47
Aggregate.....	2,099,968,718.97	2,170,107,136.47

While the figures relating to the paper currency are subject to uncertain subtractions for loss from wear and waste, they do not comprise a dollar that will not be redeemed if presented at the proper place. The State bank notes are either the issue of responsible institutions which report them as liabilities, or are provided for by deposits of lawful money with public officers. They are occasionally met with and some of

them are redeemed every year. The old paper issues of the Government are reduced to small amounts, with the exception of the fractional currency, of which, according to the accounts of issues and redemptions, more than fifteen millions are outstanding. There are weighty reasons for believing that by far the greater part of this sum is really extant and that the estimate which placed the amount lost and destroyed at eight millions was excessive. Upon the whole, the aggregate above given can not be far out of the way.

The complicated business of the Treasury and the intimate relations subsisting between that business and the distribution of the circulating medium, have given rise to erroneous notions, not only of what is actually done by the Department, but also of the effect produced thereby upon the currency. But while there is much difficulty in conveying a clear insight of the Treasury operations as a whole, embracing as they do the collection and disbursement of moneys from the revenues, the handling of vast sums for the Post-Office Department and the national banks, the custody of large amounts of coin and legal-tender notes against certificates of deposit, and the application of surplus revenues to the payment of the public debt, as well as the issue of currency, the relations between the Treasury and the circulation are yet of the simplest kind. There is, first, the total volume of the circulating medium in the country as shown in the foregoing statement. This consists not of so-called funds, balances of book accounts, or any other immaterial or abstract conceptions, but, as nearly as can be ascertained, of gold, silver, and circulating notes contained within the borders of the land. Next there is to be considered what portion of the several kinds of this money is in the Treasury; not what the Treasury could collect nor what it owes; here again not funds nor balances nor mental abstractions, but simply and only the sum total of what gold, silver, and notes are in its vaults and cash tills. This is obtained from the count of the cash itself, and is exactly known. If now the amount in the Treasury be taken from the whole amount in the country, the remainder must be the amount in circulation among the people.

In the appendix are given tables showing, among other things, the assets of each of the several offices of the Treasury and Mint, on June 30, 1890, in which the amounts of each kind of money held are minutely set out. These items are collected and aggregated in a succeeding table, and the figures are carried thence into the statement of assets and liabilities of the Treasury, where they appear in the form in which these statements are published monthly. If the figures thus obtained for June 30, 1889 and 1890, be deducted from those representing the total stock of monetary material in the country, and the remainders set out as amounts in circulation, the result will be as follows:

	June 30, 1889.		June 30, 1890.	
	In Treasury.	In circulation.	In Treasury.	In circulation.
Gold.....	\$303,387,719.79	\$376,675,785.21	\$320,933,145.02	\$374,629,883.98
Silver.....	314,935,151.52	105,613,777.48	346,626,603.43	116,585,315.57
Old paper issues.....	1,094.76	7,421,913.21	260.21	7,409,592.26
National-bank notes.....	4,150,537.75	207,228,425.25	4,365,837.45	181,382,752.55
United States notes.....	47,296,875.54	299,384,140.46	23,882,038.64	322,798,977.36
Certificates of deposit, act of 1872.....	249,000.00	16,955,000.00	500,000.00	11,890,000.00
Gold certificates.....	36,918,323.00	117,130,229.00	26,732,120.00	130,830,859.00
Silver certificates.....	5,487,181.00	257,142,565.00	3,983,513.00	297,556,238.00
Total.....	712,416,883.36	1,387,551,835.61	727,023,517.75	1,443,083,618.72

It appears, hence, that both the holdings of the Treasury and the circulation increased during the year, the latter to the extent of \$55,500,000. To show the net amount of the gold, silver, and notes belonging to the Treasury and to the public, as determined by actual holdings or by the ownership of certificates of deposit, the certificates in the Treasury cash must be set aside, and those in circulation added to the coin and notes in the hands of the public. Upon this basis the virtual condition of the Treasury and of the circulation was as given below:

	Outstanding.	In Treasury.	In circulation.
<i>June 30, 1889.</i>			
Gold	\$680,063,505.00	\$186,257,490.79	\$493,806,014.21
Silver	420,548,929.00	57,792,586.52	362,756,342.48
Notes	565,482,986.97	34,493,508.05	530,989,478.92
Total	1,666,095,420.97	278,543,585.36	1,387,551,835.61
<i>June 30, 1890.</i>			
Gold	695,563,029.00	190,102,286.02	505,460,742.98
Silver	463,211,919.00	49,070,365.43	414,141,553.57
Notes	539,839,458.47	16,358,136.30	523,481,322.17
Total	1,698,614,406.47	255,530,787.75	1,443,083,618.72

These figures bring out the fact that while the growth of the circulation was real, the increase of cash in the Treasury was only apparent, having been due to the return of certificates of deposit in the revenues. As shown elsewhere, there was a decrease of \$23,000,000 in the net amount of money in the Treasury.

In spite of the large increase of silver, there was a trifling increase in the relative amount of gold. The net stock of gold, silver, and notes, and the amounts in circulation at the end of each of the last five fiscal years were as follows:

	1886.	1887.	1888.	1889.	1890.
<i>Stock.</i>					
Gold	\$590,774,461	\$654,520,335	\$705,818,855	\$680,063,505	\$695,563,029.00
Silver	312,252,843	352,993,566	386,572,835	420,548,929	463,211,918.00
Notes	665,891,618	633,489,036	606,512,959	565,482,986	539,839,458.47
Total	1,568,918,922	1,641,002,937	1,698,904,649	1,666,095,420	1,698,614,406.47
Per cent. of gold	37.7	39.9	41.5	40.8	40.9
<i>Circulation.</i>					
Gold	434,263,950	467,766,118	512,203,683	493,806,014	505,460,742.98
Silver	186,958,838	246,250,603	306,649,367	362,756,342	414,141,553.57
Notes	638,988,885	611,112,655	560,775,084	530,989,478	523,481,322.17
Total	1,260,211,673	1,325,129,376	1,379,633,134	1,387,551,834	1,443,083,618.72
Per cent. of gold	34.5	35.3	37.1	35.6	35.0

In view of the prominence to which the money circulation of the country has risen in public discussion, the time seems opportune for presenting such recent historical facts as would be useful in the forming of an intelligent understanding of the subject. While the archives of this office contain little that would throw light upon the economic or industrial condition of the country or the changes occurring therein at different periods, by which financial legislation may have been deter-

mined, they do embrace the most important, and in some cases the only records existing with relation to the amounts of the several kinds of money in the Treasury and in circulation at various times. Since the beginning of the creation of the present currency system, in 1861, all of the coin and paper that have gone to the composition of the monetary stock of the country have passed through the Treasurer's accounts, with the exception of national-bank notes only; while as regards these he has since 1874 been charged with their redemption and with other duties relating to them which have required him to be kept informed of the volume of them outstanding. Hence, these records, with some aid from others in the Department, particularly the official estimates of the general stock of gold and silver at different periods, afford a complete view of the actual conditions and changes through which the currency has passed in the last quarter of a century.

In considering the period of time over which statistics of this sort would be useful for present purposes, the end of the fiscal year 1878 is suggested on various grounds. That is the time which marks approximately the origin of the currency of to-day. The restoration of the paper issues to par, the resumption of specie payments, the return of gold to the country, the re-appearance of the silver coins in circulation, the creation of the standard silver dollar and silver certificate, the retirement of the fractional paper currency, and the fixing of the amount of the legal-tender notes at their present volume, may all be said to date from that era. For these reasons, and because the space of thirteen years will furnish as much matter as it may be desirable to present here, the date named has been selected as the first for which figures should be given.

The tables which have been prepared to carry out this plan will be found in the appendix. They consist, in the first part, of statements of the issues, redemptions, and amounts outstanding, severally by denominations, of the United States notes, currency certificates, gold certificates, and silver certificates, comprising all the live paper issues, for the end of each fiscal year. A final table in this series sums up the amounts of these issues and of the national-bank notes outstanding, thus presenting a complete record of the whole paper circulation of the country for the years indicated.

There follow next a number of tables which show the amounts of the several kinds of paper money and of gold and silver in the Treasury, and the amounts of paper money in circulation at the end of each month; also the estimated total stock of gold and silver coin and bullion in the country, the estimated circulation of gold and silver coin, the total actual circulation of all kinds of money, being the total stock less the amounts in the Treasury, and the total Treasury holdings and circulation for the end of each fiscal year from 1878 to 1885, and quarterly thereafter. The insignificant amounts remaining of the earlier paper currency are uniformly neglected. The tables showing the gold, silver, and United States notes in the Treasury, in connection with the certificates of deposit outstanding, are reproduced, as heretofore published, with extensions to September, 1890.

These tables, so far as they relate to the condition of the Treasury, are compiled from the latest reports of the various Treasury offices at hand on the last day of each month, in the same manner as the debt statements are prepared. Where the figures are found to disagree with those relating to the same matter elsewhere in these pages, the difference is one of date, as has been explained in former reports.

UNITED STATES NOTES.

The redemption of legal-tender notes in kind at this office amounted to \$78,132,000, against \$59,450,000 for the year preceding. The redemptions in New York, in gold, were \$732,386, making a total of \$28,198,983 since the resumption of specie payments. A table of issues, redemptions, and amounts outstanding for each fiscal year, beginning with 1878, is given in the appendix.

In the earlier history of the issue of circulating notes by the Government, in times when the rate of emission was limited by the capacity of the press rather than the necessities of the Treasury, it was the practice, in some of the accounts, to treat as issues the daily receipts of new notes from the printers. This had grown into a custom when afterwards the Treasury acquired better control of its resources and when the amounts of unissued notes in the reserve vault reached at times as high as half of those actually circulating as money. The methods were not changed until about 1875; hence the records of issues and redemptions prior to that year have to be studied with care if an exact separation between the effective currency and the paper on hand awaiting issue be sought. No suspicion can be cast upon the integrity of the accounts, which exhibit all the details considered of importance at the time when they were kept; but less attention was then paid to the denominations of paper in circulation than now, and it is not so easy to ascertain the precise facts in this particular from the early as from the later records.

A table of annual issues and redemptions of United States notes, which first appeared in the Treasurer's report for 1886, and was reprinted, with extensions, in the next three years, presents the showing of these accounts as they stand, and consequently, to the end of the fiscal year 1874, the issues set out are those of the printing presses. The amounts derivable from the issues and redemptions as outstanding include the notes in circulation, in the Treasury cash, and in the reserve vault unissued. They disagree with the true volume outstanding, in the sense in which the term is ordinarily understood, for the eleven years beginning with 1864, in the manner here explained, by varying differences, the greatest being in 1871, when the outstanding notes were limited by law to \$356,000,000, while the table would make out \$534,645,459 issued and not yet redeemed. The accounts show that at the time there were new notes on hand not yet put in circulation equal to the difference, and a statement of their denominations is made in the report for that year.

In the belief that the table, even with this explanation, would be misleading rather than useful as statistical matter, it is omitted from the present report, and the earliest figures relating to the issues and redemptions of legal-tender notes given are for 1878. If the subject be deemed of sufficient importance, a full statement of these transactions may be prepared hereafter.

GOLD CERTIFICATES.

There was a decline of activity in the issue and redemption of gold certificates. The handlings were mostly of the large denominations, which are used in the collection of customs and the settlement of clearing-house balances in New York. But \$275,140 of the series of 1863, which was discontinued in December, 1878, remained outstanding on June 30 last, the redemptions of the year having amounted to \$9,740.

The circulation of the current series payable to bearer, in denominations of from \$20 to \$10,000, was expanded to the extent of about \$10,000,000, while that of those payable to order, of the denomination of \$5,000 and \$10,000, was contracted by some \$6,500,000.

The table following exhibits the aggregate annual transactions in the issue and redemption of these certificates:

Fiscal year.	Issued during fiscal year.	Total issued.	Redeemed during fiscal year.	Total redeemed.	Outstanding at close of fiscal year.
1866	\$98,493,660.00	\$98,493,660.00	\$87,545,800.00	\$87,545,800.00	\$10,947,860.00
1867	109,121,629.00	207,615,289.00	101,295,900.00	188,841,700.00	18,773,589.00
1868	77,960,400.00	285,575,690.00	79,055,340.00	267,897,040.00	17,678,640.00
1869	80,663,160.00	366,238,840.00	65,255,620.00	338,152,660.00	33,086,180.00
1870	76,731,000.00	442,969,900.00	75,270,120.00	408,422,780.00	34,547,120.00
1871	56,577,000.00	499,546,900.00	71,237,820.00	479,660,800.00	32,886,300.00
1872	63,229,500.00	562,776,400.00	51,029,500.00	530,690,100.00	32,086,300.00
1873	55,570,500.00	618,346,900.00	48,196,800.00	578,886,900.00	39,460,000.00
1874	81,117,780.46	699,464,680.46	97,752,680.46	676,639,580.46	22,825,100.00
1875	70,250,100.00	769,714,780.46	71,278,900.00	747,918,480.46	21,796,300.00
1876	90,619,100.00	860,333,880.46	83,794,000.00	831,652,480.46	28,681,400.00
1877	58,141,200.00	918,475,080.46	45,250,000.00	876,902,480.46	41,572,600.00
1878	50,342,400.00	968,817,480.46	47,548,000.00	924,450,480.46	44,367,000.00
1879	12,317,400.00	981,134,880.46	41,270,700.00	965,721,180.46	15,413,700.00
1880		981,134,880.46	7,409,100.00	973,130,280.46	8,004,600.00
1881		981,134,880.46	2,221,680.00	975,351,960.46	5,782,920.00
1882		981,134,880.46	745,800.00	976,097,760.46	5,037,120.00
1883	86,710,000.00	1,067,844,880.46	9,368,480.00	985,466,240.46	82,378,640.00
1884	41,470,000.00	1,109,314,880.46	25,455,980.00	1,010,922,220.46	98,392,660.00
1885	63,000,000.00	1,172,314,880.46	21,069,520.00	1,031,991,740.46	140,323,140.00
1886	1,040,000.00	1,173,354,880.46	10,188,895.00	1,042,180,635.46	131,174,245.00
1887		1,173,354,880.46	9,687,428.00	1,051,868,063.46	121,486,817.00
1888	85,160,000.00	1,258,514,880.46	64,623,667.00	1,116,491,730.46	142,023,150.00
1889	79,275,000.00	1,337,789,880.46	67,249,598.00	1,183,741,328.46	154,048,552.00
1890	49,050,000.00	1,386,839,880.46	45,555,573.00	1,229,296,901.46	157,542,979.00

STANDARD SILVER DOLLARS AND SILVER CERTIFICATES.

The absorption of legal-tender silver into the circulation, through the vehicle of the certificate of deposit, has been kept in check only by the limit of the means of supply at the disposal of the Treasury. The fresh issues of certificates called for took up the year's coinage and \$3,000,000 more. This currency now furnishes almost the entire circulating medium of the lower denominations. The whole amount of the coins and certificates in circulation on the 30th of June was upwards of \$353,000,000, with only \$16,000,000 in the Treasury to draw upon for the supply always demanded in the autumn months.

The yearly coinage and movement of the dollars are shown in the following table:

Fiscal year.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.	Percentage of annual coinage distributed.	Percentage of total coinage outstanding.
1878	\$8,573,500	\$8,573,500	\$7,718,357	\$855,143	\$855,143	9.9	9.9
1879	27,227,500	35,801,000	28,147,351	6,798,506	7,653,649	24.9	21.3
1880	27,933,750	63,734,750	44,425,315	11,655,786	19,309,435	31.7	30.2
1881	27,637,955	91,372,705	62,544,722	9,512,548	28,827,983	34.4	31.5
1882	27,772,075	119,144,789	87,153,816	3,162,981	31,990,964	11.3	26.8
1883	28,111,119	147,255,899	111,914,019	3,350,916	35,341,880	11.9	24.0
1884	28,099,930	175,355,829	135,560,916	4,453,033	39,794,913	15.8	22.6
1885	28,528,552	203,884,381	165,413,112	-1,323,644	38,471,269		18.8
1886	29,838,905	233,723,286	181,253,566	13,998,451	52,460,720	46.9	22.4
1887	33,266,831	266,990,117	211,483,970	3,036,427	55,506,147	9.1	20.7
1888	32,434,673	299,424,790	243,879,487	39,156	55,545,303	0.1	18.5
1889	33,997,860	333,422,650	279,084,683	-1,207,936	54,337,967		16.3
1890	35,979,816	369,402,466	313,259,910	1,804,589	56,142,556	5.0	15.2

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

These certificates, variously known also as clearing-house certificates, legal-tender certificates, or currency certificates, are issued in denominations of \$5,000 and \$10,000, from this office and from the sub-treasuries in New York, Boston, Philadelphia, Baltimore, Cincinnati, Chicago, and St. Louis, under section 5193 of the Revised Statutes, which authorizes the Secretary of the Treasury to receive United States notes on deposit, without interest, from any national bank, in sums of not less than \$10,000, and issue certificates therefor, payable on demand, in United States notes, at the places where the deposits were made. The notes received are required to be held as a special deposit for the redemption of the certificates, and the latter may be counted as part of the lawful-money reserve of the banks, and be used in the settlement of clearing-house balances at the place of issue. Being payable to the order of the depositor and transferable by indorsement, these certificates afford a convenient means, particularly to national banks, of carrying or exchanging large sums. Although differing in some respects from the ordinary circulating notes, they perform many important functions of money, and no clear view of the complicated existing system of circulation can be obtained if they be left out of sight. They are, therefore, included in the tables of circulation and Treasury holdings given in the appendix.

Little attention has been given to these certificates in former reports, and little relating to them can be gathered from printed documents, more than the total annual issues and redemptions and the amounts outstanding at various periods. To supply this lack, a statement of the issues, redemptions, and amounts outstanding, by denominations, for the end of each fiscal year since their issue began, is given in the appendix. The figures will be found to differ at times from those heretofore published, the principal variation arising from the fact that \$6,500,000 of unissued certificates, destroyed in the fiscal year 1876, after the retirement of a Treasurer from office, and treated at the time as having been issued and redeemed, were for a number of years, beginning with 1881, dropped from both sides of the account. They are now replaced in order to reconcile the printed figures with the records of the Department. The differences between the denominational tables and the statements of assets and liabilities, in the amounts outstanding, are due to the fact that the former are compiled from weekly, and the latter from daily, reports to this office.

FRACTIONAL SILVER COIN.

There has been a further outflow from the Treasury, without return of between two and three millions in silver pieces of the value of 10, 25, and 50 cents, indicating that the growth of this circulation has not yet been arrested. The decrease in the Treasury holdings of half-dollars, the stock of which is redundant, amounted for the fiscal year to half of the total decrease. Doubtless, with judicious management and the expenditure necessary for the recoinage of worn pieces, the whole stock of the metal in these coins can, in the course of a few years more, be given employment. Such a result would be a great advantage to the Treasury, not only in relieving the vaults of a cumbersome asset, but also in clearing the cash of a considerable sum of inconvertible currency of limited legal-tender value.

The amounts of the different pieces in the several offices of the Treasury and mint on June 30, 1890, were as follows

Office.	Fifty cents.	Twenty-five cents.	Twenty cents.	Ten cents.	Five cents.	Three cents.	Unassorted.
Treasurer U. S., Washington.....	\$1,426,790.00	\$563,460.00	\$40.00	\$2,875.00	\$669.85	\$62.73	\$54,845.10
Assistant Treasurer U. S.:							
Baltimore.....	359,600.00	46,150.00	-----	13,600.00	50.00	30.00	16,358.10
Boston.....	317,767.00	95,220.00	100.00	10,201.20	800.00	102.00	34,656.30
Chicago.....	781,000.00	213,000.00	-----	17,000.00	-----	-----	106,986.00
Cincinnati.....	183,000.00	181,155.00	28.00	19,000.00	462.00	28.00	1,594.00
New Orleans.....	146,490.00	130,070.00	117.60	11,265.00	1,330.40	16.53	4,490.45
New York.....	8,327,000.00	699,000.00	-----	42,000.00	-----	-----	158,823.19
Philadelphia.....	313,000.00	49,000.00	300.00	7,000.00	1,100.00	60.00	233,137.67
San Francisco.....	6,260,345.50	120,134.75	363.00	33,146.60	3,276.70	900.00	-----
St. Louis.....	937,300.00	114,650.00	50.00	17,200.00	300.00	-----	37,018.45
Mint, U. S.:							
Carson City.....	21.00	509.50	-----	902.23	-----	-----	-----
Denver.....	-----	-----	-----	-----	-----	-----	-----
New Orleans.....	-----	-----	-----	-----	-----	-----	28
Philadelphia.....	4,972.00	645.00	-----	9,434.63	-----	-----	-----
San Francisco.....	-----	263,531.75	-----	39,652.49	-----	-----	-----
U. S. Assay Office:							
Helena.....	-----	-----	-----	-----	-----	-----	144.69
New York.....	1.50	11.75	-----	101.50	-----	-----	-----
St. Louis.....	-----	-----	-----	-----	-----	-----	1.90
In transit.....	50,000.00	327,000.00	-----	-----	-----	-----	272.05
Total.....	19,107,287.00	2,803,537.75	998.60	223,378.65	7,988.95	1,199.26	648,328.18

MINOR COIN.

The amount of copper and nickel coins in circulation throughout the country is uncertain. No authoritative estimate of it exists, and the difficulties of the subject are such that conjectures would be entitled to little weight. The official record of coinages and remeltings shows that some \$20,000,000 of the pieces issued from the mint have not been returned, but this residue can only be taken as representing the sum of the existing stock and the loss and wear of a century. In the estimates of the circulation given elsewhere in this report, the amounts of these coins in the Treasury are alone included. The rapid coinage made necessary of recent years by the demands of the public indicates a spread of the use of the smaller coins to communities where they were formerly unknown. The following table shows the amounts of the several denominations in the Treasury at the end of the fiscal year:

Office.	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
Treasurer U. S., Washington	\$7,290.00	\$90.00	\$20.00	\$4,670.00	\$688.81	\$12,758.81
Assistant Treasurer U. S.:						
Baltimore.....	2,650.00	30.00	30.00	5,735.00	232.46	9,677.46
Boston.....	6,505.00	189.00	85.00	676.00	252.49	7,707.49
Chicago.....	16,200.00	90.00	-----	14,740.00	400.83	31,430.83
Cincinnati.....	3,378.00	460.00	110.00	817.00	18.11	4,783.11
New Orleans.....	4,415.00	7.62	6.96	668.94	.12	5,098.64
New York.....	33,091.00	570.00	400.00	32,680.00	1,017.06	67,758.06
Philadelphia.....	11,050.00	90.00	200.00	140.00	5,248.01	16,728.01
San Francisco.....	6,530.45	43.23	125.50	2,582.83	-----	9,282.01
St. Louis.....	4,800.00	30.00	20.00	1,250.00	237.67	6,337.67
Mint U. S., Philadelphia	-----	-----	-----	-----	22,869.49	22,869.49
U. S. Assay Office:						
Denver.....	-----	-----	-----	-----	.31	.31
New York.....	-----	-----	-----	-----	21.12	21.12
St. Louis.....	-----	-----	-----	-----	9.65	9.65
Total.....	95,909.45	1,599.85	997.46	64,959.77	30,996.13	194,462.66

At present this coinage serves its purpose in a very satisfactory manner. It is perhaps in better condition and in more convenient supply than any other part of the currency. The recent act of Congress discontinuing the 3-cent nickle piece, it is to be hoped, will permanently retire that vexatious denomination, which, after three experiments, in silver, paper, and base metal, has failed to perform the fanciful duty for which it was designed, or to commend itself in any other way to popular favor. It is, in fact, out of place in a decimal system of money.

RECOINAGE OF UNCURRENT COINS.

The sum of \$29,206.93, out of \$30,000 appropriated by Congress, was applied to the recoinage of silver coins. For this purpose the following lots were transferred to the mint, where they were melted and fabricated into dimes:

Denomination.	Amount.
Fifty cents.....	\$333, 700. 00
Twenty-five cents.....	213, 770. 00
Twenty cents.....	1, 632. 20
Ten cents.....	43, 385. 00
Five cents.....	11, 521. 25
Three cents.....	898. 56
Total fractional silver coin.....	604, 907. 01
Standard dollars.....	43, 181. 00
Trade dollars.....	614. 00
Total.....	648, 702. 01

There was also transferred \$45,796.95 of minor coins to be recoined or cleaned.

On June 30 last uncurrent gold and silver coins were held in the several offices of the Treasury as follows:

Office.	Gold coin.	Standard silver dollars.	Fractional silver coin.
Washington.....	\$25, 385. 35		\$47, 700. 00
Baltimore.....		\$100	15, 600. 00
New York.....	370, 000. 00		110, 000. 00
Philadelphia.....		2, 500	217, 000. 00
Boston.....	491, 873. 00	1, 000	23, 500. 00
Cincinnati.....			854. 00
Chicago.....	49, 555. 00		105, 000. 00
St. Louis.....		950	36, 400. 00
New Orleans.....			4, 365. 65
San Francisco.....	2, 955. 00	74	257, 597. 93
Total.....	930, 768. 35	4, 624	818, 017. 58

Besides these the \$6,000,000 of 50-cent pieces in the sub-treasury at San Francisco are all much worn. The appropriation of \$20,000 for this year will be sufficient for the recoinage of only \$450,000 of silver, leaving untouched all the gold and half the silver that were uncurrent and on hand when the money became available. It would appear to be wise policy not to neglect the coin circulation for any length of time, but to provide each year for the expenses of keeping it in condition. To this end a permanent appropriation should be made of as much as may be found necessary.

FRACTIONAL CURRENCY.

The amount of the old paper currency of less denomination than a dollar shown by the accounts of this office to be outstanding on June 30 was \$15,287,449.30. The annual redemptions since the issue ceased have been as follows :

Fiscal year.	Amount.	Fiscal year.	Amount.
1877.....	\$14, 043, 458. 05	1884.....	\$20, 629. 50
1878.....	3, 855, 368. 37	1885.....	15, 885. 43
1879.....	705, 158. 66	1886.....	10, 088. 36
1880.....	251, 717. 41	1887.....	7, 123. 15
1881.....	109, 001. 05	1888.....	7, 400. 00
1882.....	58, 705. 55	1889.....	5, 953. 35
1883.....	46, 556. 96	1890.....	5, 179. 50

STOLEN AND COUNTERFEIT CURRENCY.

Counterfeit notes representing the aggregate value of \$8,479 were presented at this office, an increase of \$2,200 over the year before. A new counterfeit has appeared on the ten dollar notes of the Germania National Bank of New Orleans, series of 1882, of which two specimens have been seen at the Treasury. A single example of a new counterfeit of the two-dollar silver certificate, unusually well executed and very likely to deceive, and a photographic copy of the face of a thousand-dollar note of the Fourth National Bank of New York, reduced to the size of a visiting card and not dangerous, but coming within the prohibition of the law, have also been seen. The sum of \$440 in national-bank notes, which had been stolen while yet unsigned and fraudulently put in circulation, were presented for redemption. Many of them were sent in by holders who were aware of their character, but had received the impression that the Treasury had undertaken their redemption.

The following table shows the counterfeit paper currency, by kinds and denominations, rejected during the year:

Denomination.	United States notes.	Silver certificates.	National-bank notes.	Compound-interest notes.	Total.
One dollar.....	\$13	\$32			\$45
Two dollars.....	40		\$44		84
Five dollars.....	305	200	595		1, 100
Ten dollars.....	650	10	760		1, 420
Twenty dollars.....	900		680		1, 580
Fifty dollars.....	1, 550		150	\$150	1, 850
One hundred dollars.....	400		800	200	1, 400
One thousand dollars.....			1, 000		1, 000
Total.....	3, 858	242	4, 029	350	8, 479

There were also rejected 3,846 spurious silver coins, of which 2,473 were dollars, 656 half dollars, and 717 quarter dollars.

An appropriation of \$2,500, or so much thereof as may be necessary, was made by the act of September 30, 1890, for the redemption of certain notes of national banks stolen from the office of the Comptroller of the Currency between the years 1864 and 1868, and put into circulation, with forged signatures. A former appropriation of \$5,000 for the same purpose proved to be insufficient. Although the amount stolen and not yet returned to the Treasury is upwards of \$12,000, it is esti-

mated that the sum now available will be sufficient for all of the notes that have not been destroyed, and they will be redeemed at this office in the order of their presentation. They are described as follows:

Bank.	Denomination.	Bank numbers.	Treasury numbers.	Amount stolen.
National City Bank, Lynn, Mass.	50's & 100's	121 to 150	66796 to 66825	\$4,500
First National Bank, Jersey City, N. J. .	50's & 100's	671 to 750	19609 to 19688	12,000
Third National Bank, New York, N. Y. .	10's & 20's	9414 to 9428	644416 to 644430	750

No provision has been made for other notes stolen from the banks of issue and circulated in the same way as those in this list. Such notes, bearing the titles of the Osage National Bank, of Osage, Iowa; the National Bank of Pontiac, Ill.; the Merchants' National Bank, of Albany, N. Y.; the National Bank of Barre, Vt.; the National Hide and Leather Bank, of Boston, Mass.; and the First National Bank, of Atchison, Kans., will be rejected as heretofore.

RECEIPTS FROM CUSTOMS AT NEW YORK.

The following is the continued record of the amounts of the several kinds of money received at the New York custom-house:

Period.	United States notes.	Per ct.	Gold coin.	Per ct.	Gold certificates.	Per ct.	Silver certificates.	Per ct.	Silver coin.	Per ct.	Total receipts.
Fiscal year 1884	\$11,791,000	8.8	\$3,556,000	2.7	\$88,750,000	66.4	\$29,482,000	22.0	\$134,000	0.1	\$133,713,000
Fiscal year 1885	36,161,000	29.9	1,544,000	1.2	42,779,000	34.1	44,660,000	35.6	158,000	0.1	125,302,000
Fiscal year 1886	59,549,000	44.9	941,000	0.7	54,343,000	41.0	17,404,000	13.1	390,500	0.3	132,627,500
Fiscal year 1887	39,939,500	27.3	1,256,750	0.9	86,887,000	59.5	17,564,000	12.0	468,750	0.3	146,116,000
Fiscal year 1888	16,768,000	11.6	1,313,200	0.9	110,227,484	76.4	15,628,000	10.8	470,800	0.3	144,407,484
Fiscal year 1889	13,467,210	9.2	370,010	0.3	125,348,473	85.3	7,501,173	5.1	203,014	0.1	146,889,880
1889.											
July	1,434,690	10.4	14,812	0.1	11,812,014	85.6	519,910	3.8	9,574	0.1	13,791,000
August	1,373,085	10.3	21,892	0.2	11,525,616	86.5	394,830	2.9	9,091	0.1	13,324,514
September ..	946,000	7.9	18,334	0.2	10,786,732	89.7	256,650	2.1	7,937	0.1	12,015,653
October	894,850	7.3	16,727	0.1	11,039,559	90.5	240,977	2.0	9,793	0.1	12,201,906
November	646,290	5.8	15,892	0.2	10,351,961	92.6	153,220	1.3	8,522	0.1	11,175,885
December	590,000	5.3	15,783	0.2	10,160,975	92.4	223,930	2.0	7,289	0.1	10,997,977
1890.											
January	704,750	4.6	13,488	0.1	14,077,356	92.5	420,420	2.8	7,466	0.0	15,223,480
February	425,350	3.0	11,998	0.1	13,192,840	95.0	250,920	1.8	6,967	0.1	13,838,075
March	336,760	2.7	13,013	0.1	12,033,325	95.7	180,050	1.4	6,719	0.1	12,569,867
April	376,190	2.7	23,337	0.2	12,997,350	95.4	213,100	1.6	7,880	0.1	13,617,857
May	333,510	3.6	22,345	0.2	9,992,900	93.6	266,100	2.5	6,661	0.1	10,671,516
June	392,900	2.7	16,391	0.1	13,685,260	94.5	390,770	2.7	6,807	0.0	14,492,128
Fiscal year 1890	8,504,375	5.5	204,012	0.1	141,655,885	92.0	3,510,877	2.3	94,706	0.1	153,969,858

REPORT ON THE FINANCES.

CLEARING-HOUSE TRANSACTIONS.

The transactions between the sub-treasury and the clearing-house in New York since 1884 are shown in the following table:

Period.	Checks sent to clearing-house.	Checks received from clearing-house.	Balances due assistant treasurer.	Balances due clearing-house.
Fiscal year 1884.....	\$116,666,000.26	\$295,541,948.32	\$1,331,880.02	\$180,207,828.06
Fiscal year 1885.....	109,420,072.25	278,830,720.11	694,284.08	170,104,931.94
Fiscal year 1886.....	125,782,520.53	276,855,487.30	1,643,279.86	152,716,246.65
Fiscal year 1887.....	116,671,928.61	353,470,901.64	181,409.57	236,980,382.69
Fiscal year 1888.....	99,399,535.24	357,849,743.13	382,681.63	238,832,889.52
Fiscal year 1889.....	132,109,004.39	424,429,651.01	2,268,958.36	294,589,604.98
1889.				
July.....	10,092,520.35	33,567,355.63		23,474,835.28
August.....	10,815,812.30	39,019,021.20		28,203,208.90
September.....	10,837,349.39	31,835,275.71		20,997,926.32
October.....	11,023,505.88	33,226,585.41		22,203,079.53
November.....	9,899,617.36	24,743,492.26		14,843,874.90
December.....	11,153,958.66	31,951,429.43		20,797,470.77
1890.				
January.....	9,048,455.32	36,177,804.32		27,129,349.06
February.....	9,526,330.32	18,620,397.17		8,494,066.85
March.....	11,419,301.33	32,065,422.00		20,646,121.57
April.....	10,539,627.16	27,869,111.99		17,329,484.83
May.....	11,946,677.40	21,869,115.82	33,185.69	9,955,624.11
June.....	10,292,415.15	29,050,033.43		18,757,618.28
Fiscal year 1890.....	126,595,570.62	359,395,045.27	33,185.69	232,832,660.34

NATIONAL BANKS.

On the 30th of June, 1889, the national banks had on deposit in this office to secure circulation \$148,121,450 in United States bonds, and on the 30th of June, 1890, \$145,228,300, a decrease of \$2,893,150 during fiscal year.

New banks to the number of two hundred and ninety-one were organized and deposited bonds, and forty-five liquidating and failed banks withdrew bonds.

The amount of bonds held for national banks designated as depositaries of public moneys June 30, 1889, was \$45,222,000. The amount held for the same purpose June 30, 1890, was \$29,713,000, a decrease of \$15,509,000. Depository banks to the number of seventy-three were discontinued during the year, and eight new depositaries were designated; the holdings of all were reduced from \$47,259,714.39 to \$30,659,565.32.

The amount of each kind of bonds on deposit June 30, 1890, and the purpose for which they were held are shown in the following table:

Class of bonds.	Rate of interest.	To secure circulation, face value.	To secure public moneys.		Total face value.
			Face value.	Market value.	
Bonds issued to Pacific railroads.....	6	\$4,913,000	\$1,175,000	\$1,410,000	\$6,088,000
Funded loan, 1891.....	4½	59,486,750	6,874,500	7,097,921	46,361,250
Funded loan, 1907.....	4	100,828,550	21,663,500	26,375,311	122,492,050
Total.....		145,228,300	29,713,000	34,883,232	174,941,300

The following table shows the number of banks and of depositaries, together with the bonds held for them by the Treasury at the end of each fiscal year:

Fiscal year.	Number of banks.	Number of depositaries.	Bonds held to secure circulation.	Bonds held to secure public funds.	Total of bonds held.
1863	26		\$1,185,750		\$1,185,750
1864	467	204	44,266,900	\$30,009,750	74,276,650
1865	1,294	330	235,989,700	32,707,500	268,697,200
1866	1,634	382	327,310,350	38,177,500	365,487,850
1867	1,636	385	340,607,500	39,177,950	379,785,450
1868	1,640	370	341,495,900	38,517,950	380,013,850
1869	1,619	276	342,351,600	25,423,350	368,774,950
1870	1,612	148	342,278,550	16,072,500	358,351,050
1871	1,723	159	359,885,550	15,536,500	375,422,050
1872	1,853	163	380,440,700	15,329,000	395,769,700
1873	1,968	158	390,410,550	15,210,000	405,620,550
1874	1,983	154	391,171,200	15,390,200	406,561,400
1875	2,076	145	376,314,500	14,547,200	390,861,700
1876	2,001	143	341,394,750	14,578,000	355,972,750
1877	2,078	145	338,713,600	15,377,000	354,090,600
1878	2,056	124	349,546,400	13,858,000	363,404,400
1879	2,048	127	354,254,600	14,421,400	368,676,000
1880	2,076	131	361,652,050	14,777,000	376,429,050
1881	2,115	130	360,505,900	15,295,500	375,801,400
1882	2,239	134	360,722,700	15,925,000	376,647,700
1883	2,417	140	356,596,500	17,116,000	373,712,500
1884	2,625	135	334,147,850	17,060,000	351,207,850
1885	2,689	132	312,145,200	17,607,000	329,752,200
1886	2,809	160	275,974,800	19,659,900	295,634,700
1887	3,014	200	191,966,700	26,485,500	218,452,200
1888	3,128	299	178,312,650	56,128,900	234,441,550
1889	3,262	270	148,121,450	45,222,000	193,343,450
1890	3,568	205	145,228,300	29,713,000	174,941,300

Under section 5166 of the Revised Statutes, national banks are required to examine and compare the bonds held to secure circulation with the accounts of the banks, verified by the Comptroller of the Currency, as often as once in each fiscal year. The bonds held for the depositary banks are always included in these examinations. As there are 3,713 lots of bonds on deposit, including those for depositaries, no less than twelve examinations per day on an average are necessary, making a continuous inventory of the contents of packages, of classes, and character of bonds held. The examinations are made by officers or agents duly appointed, upon statements furnished by them without notice, and a joint certificate is issued in duplicate, one of which is held by this office and one forwarded to each bank whose bonds have been examined. These examinations, with the exchanges, reductions, and new deposits that are being continually made, involve a large amount of exacting and responsible labor, for which the vault where the bonds are kept and the means provided are not adequate. An enlargement of the vault, with facilities for properly filing the bonds of the banks and the large miscellaneous trusts, is a great necessity.

SEMI-ANNUAL DUTY.

The national banks paid into the Treasury as semi-annual duty on circulation for the fiscal year \$1,254,839.65, a decrease of \$155,492.19 from the amount collected during the preceding year. The decrease is largely due to the purchase and redemption of 4½ per cent. bonds by the Department and the high prices of other Government bonds available as security for circulation. The largest amount of duty paid on circulation for any one year was \$3,404,483.11 in the fiscal year 1874.

The whole amount of duty paid by the national banks since the organization of the system is \$138,918,975.22. Of this amount \$70,123,020.32 was paid on circulation; the remainder, on deposits and capital.

PACIFIC RAILROAD SINKING FUNDS.

In pursuance of instructions from the Secretary of the Treasury, United States 4 per cent. bonds, amounting to \$1,570,400, held for the sinking fund of the Union Pacific Railroad Company, have been withdrawn and sold, and the proceeds invested in first-mortgage Pacific railroad bonds, as authorized by the act of March 3, 1887 (24 Stat., p. 488). First-mortgage bonds, including those purchased as stated, and bonds purchased with funds derived from accrued interest on those previously held, have been added to the Union Pacific sinking fund to the amount of \$2,648,500. As provided in the act named the first-mortgage bonds so purchased are those that have been made prior and paramount to the mortgage lien, or other security of the United States, by which the advantage of first and second liens is with the United States to the extent of the bonds so held.

First-mortgage bonds, amounting to \$343,000, purchased with accrued interest, have been added to the sinking fund of the Central Pacific Railroad.

The securities held June 30, 1890, for the sinking funds named, are as given herewith:

Kind of bonds.	Rate per cent.	Union Pacific sinking fund.	Central Pacific sinking fund.	Total.
Currency 6s.....	6	\$1,043,000	\$2,548,000	\$3,591,000
Four per cent. consols.....	4	2,908,250		2,908,250
Union Pacific, first-mortgage.....	6	2,635,000	344,000	2,979,000
Central Pacific, first-mortgage.....	6	1,149,000	645,000	1,794,000
Central Branch, Union Pacific.....	6	444,000	5,000	449,000
Eastern Division, Union Pacific.....	6	197,000	10,000	207,000
Sioux City and Pacific.....	6	169,500	3,000	172,500
Western Pacific.....	6	72,000	2,000	74,000
Total.....		8,617,750	3,557,000	12,174,750

A table in the appendix shows the movement of bonds, and the condition of the sinking funds at the close of each fiscal year from 1881 to 1890.

As stated under the head of National Banks, the vault in which these bonds are kept is not large enough, and has not the conveniences for entire safety and accuracy in the work of handling and for prompt deposit and withdrawal.

INDIAN TRUST FUND.

The table below shows the amounts and kinds of bonds and stock held for the Secretary of the Interior, trustee of various Indian tribes, under the act of June 10, 1876.

Bonds of the State of North Carolina, amounting to \$110,000, were paid November 6, 1889, and delivered to the State treasurer. The amount received was paid into the Treasury to the credit of the fund. At the time of the payment the question arose as to the liability of the State for interest upon the bonds after maturity, they having become due in January, 1884, and April, 1885.

In accordance with an agreement between the Secretary of the Interior and the State of North Carolina, bonds of that State, amounting to \$42,000, were deposited in this office October 25, 1889, to be held pending the decision of the Supreme Court of the United States in relation to the liability of the State for interest upon the bonds after maturity, the principal being unpaid at that date. The bonds so deposited were held until June 10, 1890, when they were surrendered, the court having held that the State was not liable.

Bonds of the State of Tennessee, amounting to \$104,000, became due July 1, 1890. On the 27th of June they were forwarded to the First National Bank of Nashville, as requested by the Secretary of the Interior, and demand made by the president of the bank for payment of principal and accrued interest. The treasurer of the State, of whom demand was made, refused payment on the ground that no provision had been made for it by the State; the bonds were returned to this office and the Secretary of the Interior advised.

The bonds now held are as set forth in the following table:

Class of bonds.	Registered.	Coupon.	Total.
STATE AND CANAL BONDS.			
Arkansas, funded debt.....		\$168, 000	\$168, 000. 00
Florida, State stocks.....		132, 000	132, 000. 00
Louisiana, State stocks.....		37, 000	37, 000. 00
Maryland, State stocks.....	\$8, 350. 17		8, 350. 17
North Carolina, State stocks.....		45, 000	45, 000. 00
South Carolina, State stocks.....		122, 000	122, 000. 00
Tennessee, State stocks.....	191, 666. 66½	123, 000	314, 666. 66½
Virginia, State stocks.....	540, 000. 00		540, 000. 00
Virginia, Chesapeake and Ohio Canal bonds.....		1, 000	1, 000. 00
UNITED STATES BONDS.			
Bonds issued to Pacific railroads.....	280, 000. 00		280, 000. 00
Total.....	1, 020, 016. 83½	628, 000	1, 648, 016. 83½

DISTRICT OF COLUMBIA TRUST FUNDS.

Securities, as described below, are held for the District of Columbia

Class of securities.	Contractors' guaranty fund.	Metropolitan police fund.	Firemen's relief fund.	Miscellaneous.	Total.
District of Columbia 3.65 per cents.....	\$26, 000	\$29, 000	\$1, 000		\$56, 000. 00
United States 4 per cents.....	168, 200	1, 550	1, 250		171, 000. 00
United States 4½ per cents.....	800				800. 00
District of Columbia 5 per cents.....	1, 000				1, 000. 00
Unsigned District of Columbia 3.65 per cents.....				\$6, 379, 550. 00	6, 379, 550. 00
Board of audit certificates.....				20, 134. 72	20, 134. 72
Chesapeake and Ohio Canal bonds.....				84, 285. 00	84, 285. 00
Total.....	196, 000	30, 550	2, 250	6, 483, 969. 72	6, 712, 769. 72

A complete statement of the District sinking fund will be found in a separate report.

MISCELLANEOUS TRUSTS.

Of the North Carolina bonds, the property of the United States, given in the last report, \$37,000 were paid by the State November 6, 1889, together with the accrued interest to the date of their maturity. The

decision of the Supreme Court, referred to under the head of the Indian Trust Fund, included the bonds paid, as stated above, and no interest was received thereon after maturity. The amount received was paid into the Treasury as a miscellaneous receipt.

The United States 4 per cent. bonds held for the Alaska Commercial Company as security for the faithful discharge of its contract with the United States in reference to the Alaska seal fisheries were surrendered to that company, upon the order of the Secretary of the Treasury, March 11, 1890, and \$50,000 of the same class of bonds were received to be held for the North American Commercial Company for the same purpose.

On December 11, 1889, \$70,000 United States 4 per cent. bonds, held for the Fidelity National Bank of Cincinnati, Ohio, as security for public moneys, were withdrawn and redeposited as a special deposit for the Comptroller of the Currency for the benefit of the creditors of the bank, the amount due the United States on account of public moneys having been obtained from the disposal of other bonds held for that purpose.

United States bonds and other securities are held for these trusts as follows:

American Printing House for the Blind, 4 per cents	\$250,000
Pennsylvania Company, 4½ per cents	200,000
Manhattan Savings Institution, 4 per cents	75,000
North American Commercial Company, 4 per cents	50,000
Total	575,000

The securities held for the Secretary of the Treasury, and belonging to the United States, are as follows:

Arkansas State bonds	\$625,000
Louisiana State bonds	545,480
North Carolina State bonds	13,000
Tennessee State bonds	21,000
Virginia State bonds	41,800
Nashville and Chattanooga Railroad bonds	500,000
Chesapeake and Ohio Canal bonds	12,000
South Carolina State stocks	3,000
Total	1,761,280

REDEMPTION OF NATIONAL-BANK NOTES.

There was a contraction of \$25,000,000 in the national-bank note circulation during the fiscal year, by which the amount outstanding on June 30, including unissued notes in the custody of the banks, was left at a little under \$186,000,000. All but about \$29,000,000 of this was in the denominations of \$5, \$10, and \$20. The law authorizing these notes prohibited the issue of any below the denomination of \$5 after the resumption of specie payments, and experience has shown that the denominations above \$20 can not be circulated to advantage.

The redemptions at this office amounted to \$69,856,022.70, a decrease of upwards of \$18,000,000 as compared with the year before. Of the notes assorted and delivered, \$12,590,880 fit for circulation were returned to the banks for further use, and \$56,908,894 went to the Comptroller of the Currency for destruction, \$23,275,005 to be replaced with new notes and \$33,633,389 to be retired from circulation. The expenses incurred in this work, including \$19,862.65 for transportation charges, were \$107,843.39, which sum will be assessed upon the banks at the

rate of \$1.56, ¹⁶/₁₀₀ for each \$1,000 of their notes delivered from this office subject to assessment, amounting to \$69,060,785.

Owing chiefly to the lower prices ruling for bonds, the deposits for the retirement of circulation upon all accounts reached an aggregate of only \$11,202,112 as against \$32,484,415 deposited during the preceding year. In no month was the limit of \$3,000,000 fixed by law for deposits for the reduction of circulation approached. The net result of this accretion to the fund accumulated from these deposits, and of the year's redemptions therefrom, was a decrease of the balance of the fund in the Treasury from \$78,051,136.75, where it stood on June 30, 1889, to \$55,619,359.75.

An analytical statement of the fresh deposits is given below, exhibiting the amounts received each month for the retirement of the notes of banks in the hands of receivers or in voluntary liquidation, for the reduction of the circulation of others still continuing in business, and for the retirement of notes outstanding at the end of three years after the expiration of the charters under which they were issued. The amounts of the last class of deposits were immediately re-issued in new notes of the banks concerned, so that there was no resultant contraction of circulation. The table also shows the redemptions from the aggregate fund and the balance of the fund remaining in the Treasury at the end of each month.

Month.	Deposits.				Redemptions.	Balance.
	For retire- ment.	For reduc- tion.	For retire- ment and re-issue.	Total.		
1889—						
July	\$135,520.00	\$681,650.00	.....	\$817,170.00	\$3,565,895.00	\$75,302,411.75
August	46,130.00	184,590.00	\$16,450.00	247,170.00	2,373,478.50	73,176,103.25
September	14,850.00	1,494,130.00	28,810.00	1,537,790.00	2,756,276.50	71,957,616.75
October	11,250.00	1,633,492.00	7,220.00	1,651,962.00	1,793,499.00	71,516,079.75
November	77,660.00	1,214,995.00	.....	1,292,655.00	3,585,066.50	69,523,668.25
December	65,415.00	1,980,945.00	.....	2,046,360.00	2,738,807.50	68,831,220.75
1890—						
January	67,840.00	1,537,275.00	.....	1,605,115.00	3,240,423.00	67,195,912.75
February	55,250.00	198,070.00	14,760.00	268,080.00	3,281,128.50	64,182,864.25
March	145,477.50	373,500.00	21,160.00	540,137.50	2,582,176.00	62,140,825.75
April	77,342.50	336,150.00	45,000.00	458,492.50	2,558,361.00	60,040,957.25
May	75,650.00	457,780.00	28,250.00	561,680.00	2,579,742.50	58,022,894.75
June	45,000.00	130,500.00	.....	175,500.00	2,579,035.00	55,019,359.75
Total	\$17,385.00	10,223,077.00	161,650.00	11,202,112.00	33,633,889.00	.....

At this juncture, with important legislation pending in Congress bearing on the subject, with the retirement of the last of the bonded debt in immediate prospect, and with a divided public opinion relative to the advantages of a national banking system, it is impossible to foresee what changes will affect the bank circulation in the future. Certain it is, however, that as the laws now stand this circulation is destined to further contraction, more or less rapid, if not to extinction. The subject will doubtless receive the early and careful consideration of Congress.

Noteworthy changes in the relations between the Treasury and the banks were made by the act of July 14, 1890. Deposits of lawful money for the redemption of circulation surrendered by the banks are now required to be covered into the Treasury, and the balance of them on hand at the end of each month to be reported as debt of the United States bearing no interest. By this enactment such deposits become

revenues of the Treasury, and the lawful money paid out in redemption of the surrendered circulation becomes a public expenditure. The moneys accrued and accruing from the deposits become available for the general uses of the Treasury, while the outstanding notes are adopted by the United States and provided for by a permanent appropriation. The receipts and expenditures on this account will be matter for the annual estimates. Incidentally the principle first applied in the act of July 12, 1882, to the notes of the banks outstanding after the expiration of charters, that the profits arising from the failure of presentation for redemption shall inure to the United States, seems to be extended to the whole bank circulation.

The new legislation also changed the character of the Treasurer's responsibility with regard to this bank-note redemption fund. Beginning in 1867, when the earliest deposits were made, the Treasurer received and disbursed, up to the close of business on July 25, 1890, the following amounts of money on this account:

Account.	Deposits.	Redemptions.	Repayments and transfers.	Balance.
Insolvent banks	\$13,983,423.00	\$13,051,685.00	\$182,768.00	\$748,970.00
Banks in liquidation	155,572,801.35	121,272,363.00	1,557,158.10	32,743,280.25
Banks reducing circulation	309,429,323.00	269,997,860.50	18,555,237.00	20,896,225.50
Total	478,985,547.35	404,321,908.50	20,275,163.10	54,388,475.75

This work was done without accountability to the Department, the successive heads of the office dealing independently with the banks on the one hand and the holders of the notes on the other. It was conducted without loss and to the satisfaction of the public. On the 26th of July last the Treasurer drew his check for \$54,388,475.75, the balance of the fund remaining in his hands, and deposited it in the Treasury. Henceforward the moneys and accounts of the fund will pass through the same channels as those of the revenues.

RECOMMENDATIONS AND SUGGESTIONS.

The condition of the vaults and safes in this office was brought to the attention of Congress, during the last session, with such demonstration of their insecurity as would convince the most doubtful, and with an urgent appeal for the means of providing others of modern design. An immediate appropriation, estimated to be sufficient for the purpose, was asked for, together with an additional force of watchmen. Congress, while granting the men, chose to postpone the renewal or improvement of the vault facilities, and authorized the appointment of a commission of scientific or mechanical experts to report on the best method of safe and vault construction. As this is a matter about which the Treasurer feels great concern, he respectfully urges that the steps necessary to the attainment of the object in view be pressed forward without delay. He also urges the necessity of furnishing the cash room with at least the ordinary appliances of modern business offices.

As the Treasurer is a bonded officer he should be allowed the privilege of selecting his own force of clerks without the restrictions of the civil-service law. That law might, however, be made to apply in all respects to dismissals. This would insure the best possible service and accord to the Treasurer the selection of those for whom he stands responsible.

The recommendations made last year in relation to the watchmen and messengers employed about this office or having access thereto are renewed.

For the greater security of the contents of the vaults it is considered essential to increase the present force of watchmen by ten men, to be placed under the direction of the captain of the watch, in carrying out the Treasurer's orders, with pay at the rate of \$1,000 a year.

There are persons employed in the office as messengers, receiving a messenger's pay, who have faithfully served in that capacity for years. In the ordinary course of their duties they are intrusted with the handling of large amounts of money, while on many occasions they are called upon to perform the labor of clerks. It is recommended that three new places be provided for on the pay-rolls, with salaries of \$1,000 a year, to increase the efficiency of this force and to reward long and meritorious service.

Attention is again called to the advantage in safety and convenience that could be secured by requiring messengers while on duty to wear some distinctive uniform or badge. It is a matter of special importance to this office, where messengers have to be intrusted with large sums of money and papers of great value.

The suggestion is made that if some expedient could be devised by which the handling of the silver coin in the various offices of the Treasury could safely be avoided, whether upon the transfer of the funds to a new custodian or in the periodical examinations, it would be an important advantage. The repeated counting of this coin is attended with risk of loss and entails a considerable expenditure.

Continued embarrassment has attended the work of supplying the country with paper currency, from the delays and failures in filling the Treasurer's requisitions for new notes, caused, as he is informed, by the inadequate facilities of the Bureau of Engraving and Printing. With a large and growing circulation to provide for, with considerable profits accruing from the loss and destruction of notes, and with the whole business, as well as the attendant responsibility, centralized in the Treasury, it seems puerile to allow so small a difficulty as the printing of a few thousand sheets of paper to become an obstacle in the discharge of public business, and an annoyance to the people in their money matters. The annual demand for small notes, recurring with each harvest, and as certain to come as that the yearly produce of the soil will have to be paid for, brings to the Treasury an annual surprise, with no suitable preparation ready for it. The Treasurer respectfully asks that steps be taken to relieve him from this embarrassment, and to put the Department in a position to deal with the currency question more freely and effectually.

As a means of giving greater elasticity to the currency, and a new resource to the Treasury, it might be well to consider the expediency of issuing gold certificates of the denominations of \$5 and \$10.

Since July 1, 1883, there has been no appropriation for the transportation of United States paper currency to Washington for redemption, although the appropriation for the transportation of public moneys and securities, rendered necessary to the collection of the revenues, has been made annually. In consequence, the notes, as they wear out or become mutilated, find their way to the large cities, and finally into the sub-treasuries, where they are assorted from those in better condition, and forwarded to Washington for redemption, the treasury of course paying the cost of carriage. Small amounts are sent in by bankers and others, at their own expense. During the last fiscal year the Government paid

\$12,842.60 on this account, while perhaps not more than \$4,000 was paid by private parties. Despite the refusal of Congress to assume this part of the expense of keeping the currency in condition, the Treasury pays three-fourths of it. At the same time the Treasury denies to private holders of its notes and certificates a privilege which the national banks are required to extend, and assumes the work of handling the worn notes twice, once in the sub-treasuries and again in this office. It is believed that an appropriation for the carriage of paper currency unfit for circulation to Washington would be a benefit to both the public and the Treasury. The Government has now the advantage of a liberal contract for its carrying business, and under the circumstances could well afford to take this step. With perhaps a trifling increase of expense the Treasury could so keep the people supplied, free of cost to them, with a good, clean, and fresh paper currency, thus greatly lessening the chance of counterfeiting. Worn notes would be sent in from every part of the country to Washington for redemption, instead of being kept in circulation till they reach the large cities. The labor of sorting them out would be assumed largely by the banks instead of falling upon the sub-treasuries, as now.

The laws and practice thereunder relating to abraded or otherwise uncurrent coins might be found capable of amendment in a way to make the metallic part of the circulation more useful, popular, and prominent. It is known that holders of gold coin hesitate to offer it at the Treasury for fear of having pieces found light, rejected, and marked. The Treasurer is informed that banks in different cities hold large amounts for this reason. The knowledge that light pieces are subject to discount is wide-spread, but the prevailing notions of the manner of estimating the loss are mostly vague and exaggerated. People can not all afford to buy coin scales or to acquaint themselves with fine-drawn regulations. Hence gold coins are regarded with more or less suspicion, and their circulation is obstructed. They are received and paid out by weight and not by tale. One of the primary objects of coinage, that the stamp of the mint shall do away with the scale, is thus defeated. At a time when the part of the circulation based on silver or on the credit of the Government is fast increasing, this matter may deserve serious attention.

SALARIES.

The salaries paid to the officers of the Treasury are considered inadequate compensation for the duties performed, being not only less than those paid in well-conducted private financial institutions for the same kind of service, but less even than those paid in the sub-treasury in New York. In more than one instance has this circumstance worked detriment to this office by depriving it of the services of gentlemen whose abilities have received better recognition at the hands of those with whom their duties brought them in contact than could be offered by the Department by which those duties were imposed. In many other cases, while the officer remains and sees himself falling behind his friends in private life, he does so with the feeling that he has made poor choice of a calling, and that if he had otherwise devoted the time and labor he gave to the Government he would have made better advancement.

As regards the exaltation of an outlying office over the central one to which it is tributary, there may have been some reason present to the mind that conceived such an idea, but certainly none exists now. Since that state of things was instituted many important changes have taken

place in the Treasury system and in the relative importance of the offices which compose it. At one time the Washington office was small and its business comparatively insignificant; now it is not only the largest, but by far the most important of all. While the receipts and disbursements of money at New York exceed those in this city, the Washington office now carries more cash. In all kinds of money and securities its vaults contain between three and four times as much as those in New York. But besides the handling of money, in which Washington is second only to New York, the labors of directing the whole system are performed here—labors at least quite as important as those of a purely ministerial kind, which form the whole duty of the sub-treasuries. If the Treasurer himself, through his immediate subordinates, receives and pays out less money, he handles the warrants and draws the drafts by which all the revenues are passed through the Treasury. He must keep accounts relating to his own immediate business, like the assistant treasurers; but these are the least important part of his books, which must show the operations of the whole system. In fact, to the duties of the kinds that are devolved upon the sub-treasuries, of which a larger share is performed in his office than in any of the others, with one exception only, he joins much other labor of the same character, which is assigned to him alone; but with all this, his principal and most important duties are not of a ministerial, but of an administrative character—duties with which the sub-treasuries have nothing whatever to do. His office gives employment to nearly three hundred persons, while the largest sub-treasury has only one hundred, and all of them together have less than two hundred and fifty.

To make a statement showing in detail the kind and quantity of work done in the several offices would require much time and space; but the facts relating to the handling of money alone may conveniently be presented, and these by themselves go so far to illustrate what is here said that the Treasurer is content to rely upon them alone as proof of the justice of his contention, leaving out of sight altogether the particulars of the other labors performed in his office, to which allusion has been made. But even within this limitation of scope, the figures are unjust to him, because the labor of issuing and redeeming paper currency, which is performed in his office alone, is much greater, and attended with greater responsibility, than that of mere receipt and disbursement, which only is required of the sub-treasuries. For example, there are never more than ten persons employed directly in receiving and counting into the Treasury the national-bank notes sent to Washington for redemption, but not less than twenty-five are required to assort the notes and put them in shape for delivery. Thus some thirty-five persons are necessary in this office for work, which the figures would make appear as equal to that of only ten in the sub-treasuries. The same is true, to a somewhat less degree, of all the paper currency handled in this office.

In the table below are shown the number of persons of every rank and grade authorized by law to be employed in the several offices of the Treasury system for the current year, their total and average pay, the total amount of money handled last year, being the sum of the receipts and disbursements, and the total amount of money and securities on hand on June 30 last. In order to bring the Treasury into comparison with the other institution in the world nearest like it, similar statistics relating to the Bank of England are given, with the omission of the handling of money, the figures for which are not within reach.

Office.	Number of persons.	Total pay.	Average pay.	Money handled.	Money and securities on hand.
Baltimore	14	\$21,600	\$1,545	\$58,917,887	\$12,643,335
Boston	24	37,910	1,580	120,489,410	16,538,089
Chicago	18	25,900	1,439	99,595,181	16,629,489
Cincinnati	12	16,560	1,380	37,850,680	13,285,633
New Orleans	12	18,090	1,507	66,169,403	18,926,548
New York	103	181,490	1,762	1,498,900,856	189,739,783
Philadelphia	26	36,540	1,405	198,459,244	26,276,295
St. Louis	12	17,860	1,488	71,136,921	22,861,277
San Francisco	15	27,120	1,808	64,537,260	68,213,605
Total for sub-treasuries	236	383,070	1,623	2,216,056,842	376,114,054
Washington	279	338,162	1,212	966,617,548	675,564,759
Total for system	515	721,232	1,400	3,182,674,390	1,051,678,813
Bank of England	1,160	1,670,000	1,440		691,129,600

The following table shows the salary of each chief officer, the number and pay of the intermediate officers receiving more than \$1,800 a year, and the number and pay of the clerks and other employes of the Treasury system :

Office.	Pay of chief officer.	Intermediate officers.			Clerks and employes.		
		No.	Pay.	Average pay.	No.	Pay.	Average pay.
Baltimore	\$4,500	1	\$2,500	\$2,500	12	\$14,600	\$1,217
Boston	5,000	5	11,200	2,240	18	21,710	1,206
Chicago	4,500	1	2,500	2,500	16	18,900	1,181
Cincinnati	4,500	1	2,000	2,000	10	10,060	1,006
New Orleans	4,000	3	6,250	2,083	8	7,840	980
New York	8,000	30	72,800	2,427	72	100,690	1,396
Philadelphia	4,500	4	8,800	2,200	21	23,240	1,107
St. Louis	4,500	1	2,500	2,500	10	10,860	1,086
San Francisco	4,500	6	13,900	2,317	8	8,720	1,090
Total for sub-treasuries	44,000,	52	122,450	2,355	175	216,620	1,238
Washington	6,000	21	54,200	2,581	257	277,962	1,081
Total for system	50,000	73	176,650	2,420	432	494,582	1,145

The data for the Bank of England are obtained from Hankey's "Principles of Banking," and relate to the year 1887. The persons employed include "those at the branches, the porters, mechanics, machine-boys, etc." Besides their salaries and wages, amounting to \$1,450,000 a year, there are pensions to superannuated officers of about \$220,000 a year more, making a total of \$1,670,000, or an average total of \$1,440 per person for the effective force, as shown above. How this outlay is regarded by those best qualified to judge of its wisdom may be inferred from the compliment which the author of the book, a director of fifty-one years' service, pays to the management, "to whom," he says, "the bank are greatly indebted for the very able manner in which the whole business is arranged, so as to secure increased efficiency with the utmost regard to economy." The business, including as it does the receipt and disbursement of the British revenues, the management of the public debt, and the issue and redemption of circulating notes, may be said to be almost exactly of the same kind as that of the Treasury, with the addition of one of private deposit and discount.

The American service knows neither superannuation nor pensions. The old and worn-out die in the harness, on reduced pay, or, in cases of

uncommon aggravation, are cut off with a bonus of their salary for such part of the thirty days' leave of absence as may be due on the year's account. With this saving, in spite of the better pay allowed here for the humbler kinds of work, the Treasury service costs \$40 a year per man less than the Bank of England's. Taking everything into consideration, the difference is very small, and \$1,400 a year is pointed out in a striking manner as the proper average compensation for such service in the estimation of the English-speaking nations. The Washington office stands alone as underpaid according to this rating, and conspicuously so in comparison with some of the sub-offices. It has grown in importance without recognition. The Treasurer is not aware that these facts have been presented before in this way, but their existence has long been felt, and they are sufficient to explain the dissatisfaction that has been expressed, publicly or privately, by every Treasurer for the last thirty years.

No complaint is here intended, and none is heard in any quarter, that the assistant treasurers and their subordinates are paid too much. They receive no more than they deserve, and it is not begrudged them. But relatively they all are better compensated than their superior, to whom they report and upon whose orders they act. Some minor variations of grading exist, which are made apparent in the table last given. There are also inconsistencies in the relations between the several offices. While the moneys in the sub-treasuries are charged to the Treasurer on the books of the Department, and by law are subject to his draft, he has no direct control over them, and no means are at his disposal for examining them. It would seem wise and proper, not to say just or fair, to invest him with authority in the same measure as he is charged with responsibility, and to provide the small sum that would enable him to make personal visits to these offices, or to cause examination to be made of their condition and methods of doing business, whenever the exigencies of the public service may, in his judgment, require.

It is hoped that these matters, as well as the expediency of establishing offices in the new States of the Northwest, will receive early attention, and in particular that the propriety, not to say the necessity, of establishing the principal office in a dignity consonant with its duties and position will be recognized.

WORK OF THE OFFICE.

No great changes have occurred in the routine business other than those incident to the increase of the revenues. The immense operations of the year were accomplished by the movement of \$100,000,000 less money in and out of the several offices than was found necessary the year preceding. Improvements of methods have been introduced where possible, as, for example, the use of a perforating punch for preventing alteration of drafts and checks.

Before closing this report the Treasurer desires to express the sense which he entertains of the high value of the services rendered by the officers and employes associated with him. To the honesty, competency, and industry of the entire force it is due in a great measure that the vast business of the year, including the work of supplying almost all the currency of 62,000,000 of people, was conducted without the loss of a cent. Special acknowledgments are due to Mr. J. W. Whelpley, Assistant Treasurer; Mr. E. R. True, cashier; Mr. J. F. Meline, assistant cashier; Mr. T. E. Rogers, Superintendent of the National Bank Re-

demption Agency; Mr. A. L. Rutter, chief clerk; Messrs. J. C. Burnett, D. W. Harrington, C. L. Jones, Albert Relyea, and Ferdinand Weiler, chiefs of division; Messrs. W. H. Gibson and G. C. Bantz, tellers; and Mr. Sherman Platt, principal book-keeper. The statistical and other matter contained in this report has been compiled and prepared for publication with the assistance of Mr. F. W. Lantz.

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

JAMES N. HUSTON,
Treasurer of the United States.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1890, AS SHOWN BY WARRANTS ISSUED.

Account.	Receipts.	Expenditures.	Repayments from unexpended appropriations.	Counter credits to appropriations.
Customs	\$229,668,584.57	\$19,734,371.91	\$887,772.40	\$78,467.26
Internal revenue	142,606,705.81	3,028,068.31	29,609.32	322.68
Lands	6,358,272.51			
Miscellaneous	24,447,419.74			
Interior, civil		8,442,413.14	304,600.30	35,669.03
Treasury proper		43,430,561.05	3,266,265.30	129,838.54
Diplomatic		1,648,276.59	7,847.59	54,698.98
Judiciary		4,219,565.49	245,452.33	60,506.58
War Department		44,582,838.08	1,011,199.09	423,923.91
Navy Department		22,006,206.24	200,421.60	7,368,403.32
Interior Department, Indians		6,708,046.67	440,028.38	26,324.84
Interior Department, pensions		106,936,855.07	3,725,026.08	4,419.49
Interest on the public debt		36,099,284.05	289,224.12	
Premium on the public debt		20,304,224.06		
Total, net.	403,080,982.63	318,040,710.66		
THE PUBLIC DEBT.				
Gold certificates	49,070,000.00	45,555,573.00		
Silver certificates	94,480,000.00	55,569,995.00		
Certificates of deposit, act of June 8, 1872	23,590,000.00	28,285,000.00		
Refunding certificates		15,780.00		
United States notes	78,132,000.00	78,132,000.00		
Fractional currency		5,179.50		
Old demand notes		410.00		
One and two year notes of 1863		590.00		
Compound-interest notes		3,290.00		
7-30's of 1864 and 1865		300.00		
Funded loan of 1907	21,650.00	73,923,500.00		
Loan of July and August, 1861		7,400.00		
Loan of 1863		4,000.00		
Funded loan of 1891		30,623,250.00		
10-40's of 1864		3,000.00		
Consols of 1865		2,750.00		
Consols of 1867		11,450.00		
5-20's of 1865		3,200.00		
Funded loan of 1881		10,000.00		
Loan of July 12, 1882		47,800.00		
5-20's of 1862		1,850.00		
5-20's of June, 1864		50.00		
Total	648,374,632.63	630,247,078.16	10,407,446.51	8,182,574.68
Recovered from a former depository	731.11			
Total	648,375,363.74			
Balance June 30, 1889	645,297,473.27			
Balance June 30, 1890		663,425,758.85		
Aggregate	1,293,672,837.01	1,293,672,837.01	10,407,446.51	8,182,574.68

REPORT ON THE FINANCES.

NO. 2.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1890, AS SHOWN BY WARRANTS ISSUED.

	Receipts from postal revenues.	Deficiency appropriation.	Total receipts.	Expenditures.
By the Treasurer.....	\$25,325,842.57	\$7,200,000	\$32,525,842.57	\$31,231,064.92
By postmasters.....	35,780,198.72	.....	35,780,198.72	35,780,198.72
Total.....	61,106,041.29	7,200,000	68,306,041.29	67,011,263.64
Balance June 30, 1889.....	.....	.....	4,547,941.46	.....
Balance June 30, 1890.....	.....	.....	.....	5,842,719.11
Aggregate.....	.....	.....	72,853,982.75	72,853,982.75

NO. 3.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1889 AND 1890.

Balance as shown by last report, June 30, 1889.....					\$645,297,473.27
Net revenue 1890.....				\$403,080,982.63	
Net expenditures 1890.....				318,040,710.66	
Excess of revenue over expenditures.....					85,040,271.97
					730,337,745.24
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Funded loan of 1907 ..	\$21,650.00	\$73,923,500.00	.....	\$73,901,850.00	
Silver certificates	94,480,000.00	55,569,995.00	\$38,910,005.00	.....
Gold certificates.....	49,070,000.00	45,555,573.00	3,514,427.00	.....
Certificates of deposit, act June 8, 1872.....	23,590,000.00	23,285,000.00	.....	4,695,000.00	
United States notes ..	78,132,000.00	78,132,000.00	.....	.....
Refunding certificates.....	.....	15,780.00	.....	15,780.00	
Fractional currency.....	.....	5,179.50	.....	5,179.50	
Old demand notes.....	.....	410.00	.....	410.00	
Funded loan of 1891 ..	.....	30,623,250.00	.....	30,623,250.00	
Matured debt.....	.....	95,680.00	.....	95,680.00	
Total.....	245,293,650.00	312,206,367.50	42,424,432.00	109,337,149.50	
Net excess of redemptions over issues.....					66,912,717.50
Recovered from a former depository ..					663,425,027.74
					731.11
Balance June 30, 1890.....					663,425,758.85

NO. 4.—BALANCES STANDING TO THE CREDIT OF DISBURSING OFFICERS AND AGENTS OF THE UNITED STATES, JUNE 30, 1890.

Office in which deposited.	Amount.
Treasury United States, Washington.....	\$1,734,179.84
Sub-treasury United States, Baltimore.....	418,757.23
Sub-treasury United States, Boston.....	736,796.12
Sub-treasury United States, Chicago.....	1,402,115.99
Sub-treasury United States, Cincinnati.....	192,303.91
Sub-treasury United States, New Orleans.....	354,036.04
Sub-treasury United States, New York.....	13,471,235.39
Sub-treasury United States, Philadelphia.....	624,076.66
Sub-treasury United States, St. Louis.....	1,174,647.54
Sub-treasury United States, San Francisco.....	959,806.17
National bank depositories.....	3,650,555.97
Total.....	24,718,510.86

NO. 5.—RECEIPTS AND DISBURSEMENTS OF THE SEVERAL KINDS OF CURRENCY AT THE TREASURY OFFICES, ON ACCOUNT OF REVENUES, REDEMPTIONS, TRANSFERS, AND EXCHANGES, FOR THE FISCAL YEAR 1890.

	National-bank notes.	United States notes.	Gold coin.	Gold certifi- cates.
RECEIPTS.				
Washington	\$69,743,817	\$180,332,058	\$552,450	\$75,026,700
Baltimore	462,603	12,943,420	3,348,879	4,135,976
New York	3,562,879	65,822,209	59,852,678	542,786,550
Philadelphia	1,531,494	34,209,364	20,857,058	24,571,870
Boston	1,750,924	22,694,091	2,631,307	16,573,660
Cincinnati	1,249,835	6,530,006	1,182,032	793,020
Chicago	2,448,210	29,191,495	2,956,560	5,004,850
St. Louis	1,328,595	18,378,134	776,315	1,491,750
New Orleans	1,139,727	13,728,281	3,610,882	2,839,660
San Francisco	275,590	398,956	25,597,804	4,257,420
Total	83,433,474	380,223,104	121,419,965	677,451,450
DISBURSEMENTS.				
Washington		109,715,211	309,649	30,095,160
Baltimore	459,395	12,864,669	2,680,554	3,776,350
New York	3,503,600	79,079,948	54,367,781	555,943,660
Philadelphia	1,531,000	35,594,230	14,889,456	24,797,120
Boston	1,751,000	23,429,749	3,700,698	15,154,970
Cincinnati	1,252,000	8,769,989	200,250	805,530
Chicago	2,456,000	23,009,788	2,044,370	2,556,030
St. Louis	1,535,000	18,358,816	87,915	1,391,700
New Orleans	1,140,000	13,764,076	3,597,220	3,360,500
San Francisco	270,000	430,307	20,845,187	4,227,560
Total	13,697,395	325,016,783	102,723,080	642,108,580
Redemptions	39,639,889	78,132,000		45,555,573
Returned to banks of issue	35,865,885			
Total	83,197,169	403,148,783	102,723,080	687,664,153
Increase of amount on hand	236,305		18,696,885	
Decrease of amount on hand		22,925,679		10,212,703

	Silver certifi- cates.	Standard silver dollars.	Fractional silver and mixed.	Total.
RECEIPTS.				
Washington	\$151,863,376	\$1,014,959	\$1,284,918	\$479,818,278
Baltimore	6,857,268	1,112,637	1,025,477	29,886,252
New York	53,205,592	6,225,189	8,315,400	739,710,477
Philadelphia	14,476,319	3,698,185	2,629,302	101,974,092
Boston	11,939,873	2,965,074	1,282,945	59,877,874
Cincinnati	4,174,689	2,129,821	993,227	19,026,630
Chicago	11,220,490	4,561,266	1,802,980	51,185,890
St. Louis	9,251,751	3,735,931	1,050,249	36,007,725
New Orleans	8,481,789	3,927,621	743,459	34,471,419
San Francisco	412,159	2,636,033	1,325,100	34,903,062
Total	271,883,313	31,996,746	20,453,647	1,586,861,699
DISBURSEMENTS.				
Washington	95,913,160	639,852	1,368,896	238,041,928
Baltimore	7,073,959	1,055,707	1,120,941	29,031,635
New York	54,473,220	3,001,988	8,820,782	759,190,379
Philadelphia	14,536,289	1,954,562	3,182,495	96,485,152
Boston	11,970,541	3,058,879	1,545,699	60,611,536
Cincinnati	4,254,224	2,543,856	995,201	18,824,050
Chicago	11,209,453	5,065,660	2,067,960	43,409,291
St. Louis	9,325,695	3,281,003	1,549,567	35,129,186
New Orleans	8,730,905	70,730	1,054,553	31,697,984
San Francisco	338,509	1,883,659	1,638,476	29,634,198
Total	217,825,985	22,558,956	23,124,570	1,347,055,349
Redemptions	53,569,995			212,891,457
Returned to banks of issue				35,865,885
Total	273,395,980	22,558,956	23,124,570	1,595,812,691
Increase of amount on hand		9,437,790		
Decrease of amount on hand	1,512,667		2,670,923	

No. 6.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES,
JUNE 30, 1889.

		Assets.	Liabilities.	Balances.
Gold.—Coin	\$237, 586, 792. 40			
Bullion	65, 800, 927. 39			
		\$303, 387, 719. 79		
Certificates	154, 048, 552. 00			
Less amount on hand	36, 918, 323. 00			
Net gold			\$117, 130, 229. 00	
Silver.—Standard dollars	279, 087, 750. 00			\$186, 257, 490. 79
Bullion	4, 623, 691. 55	283, 711, 441. 55		
Certificates	262, 629, 746. 00			
Less amount on hand	5, 487, 181. 00		257, 142, 565. 00	
Net silver				26, 568, 876. 55
United States notes		47, 296, 875. 54		
Certificates	17, 195, 000. 00			
Less amount on hand	240, 000. 00		16, 955, 000. 00	
Net United States notes				30, 341, 875. 54
Trade-dollar bullion		6, 083, 537. 70		6, 083, 537. 70
National-bank notes		191, 319. 00		191, 319. 00
Deposits in national-bank depositories		47, 259, 714. 39		47, 259, 714. 39
Total		687, 930, 607. 97	391, 227, 794. 00	296, 702, 813. 97
Public debt and interest:				
Interest due and unpaid	1, 132, 530. 94			
Accrued interest	7, 495, 796. 15			
Matured debt	1, 911, 485. 26			
Interest on matured debt	153, 988. 92			
Debt bearing no interest	1, 094. 76			
Interest on Pacific Railroad bonds due and unpaid	7, 529. 96			
Accrued interest on Pacific Railroad bonds	1, 938, 705. 36			
Fractional currency redeemed	1, 094. 76			
United States bonds and interest	690, 519. 37			
Interest checks and coupons paid	49, 690. 38	741, 304. 51		
Total		688, 671, 912. 48	12, 641, 131. 35	
Reserve for redemption of United States notes, acts of 1875 and 1882			403, 868, 925. 35	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	78, 051, 136. 75		100, 000, 000. 00	
Five per cent. fund for redemption of national-bank notes	5, 630, 132. 41		83, 681, 269. 16	
National-bank notes in process of redemption		3, 959, 218. 75		
Post-Office Department account	4, 511, 197. 86			
Disbursing officers' balances	23, 921, 599. 93			
Undistributed assets of failed national banks	1, 143, 261. 45			
Currency and minor coin redemption ac- count	700. 00			
Fractional silver coin redemption ac- count	7, 960. 00			
Redemption and exchange account	771, 962. 09			
Treasurer's transfer checks and drafts outstanding	1, 910, 112. 16			
Treasurer U. S., agent for paying inter- est on D. C. bonds	85, 426. 85		32, 352, 220. 34	
Interest on D. C. bonds paid		1, 435. 70		
Total		692, 632, 566. 93	619, 902, 414. 85	
Balance				72, 730, 152. 08
Assets not available:				
Minor coin	225, 628. 06			
Fractional silver coin	25, 140, 172. 27	25, 365, 800. 33		25, 365, 800. 33
Aggregate		717, 998, 367. 26	619, 902, 414. 85	98, 095, 952. 41

No. 7.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, JUNE 30, 1890.

		Assets.	Liabilities.	Balances.
Gold.—Coin	\$255,673,526.35			
Bullion	65,259,618.67	\$320,933,145.02		
Certificates	157,562,979.00			
Less amount on hand	26,732,120.00			
Net gold			\$130,830,859.00	
Silver.—Standard dollars	313,147,717.00			\$190,102,286.02
Bullion	4,611,630.34			
Certificates	301,539,751.00	317,750,347.34		
Less amount on hand	3,983,513.00			
Net silver			297,556,238.00	
United States notes		23,882,038.64		20,203,109.34
Certificates	12,380,000.00			
Less amount on hand	500,000.00			
Net United States notes			11,890,000.00	
Trade-dollar bullion		6,074,537.70		11,992,038.64
National-bank notes		162,576.00		6,074,537.70
Deposits in national-bank depositories		30,659,565.32		162,576.00
Total		699,471,210.02	644,277,097.00	259,194,113.02
Public debt and interest:				
Interest due and unpaid	1,026,602.34			
Accrued interest	6,641,782.66			
Matured debt	1,815,805.26			
Interest on matured debt	149,131.75			
Debt bearing no interest	260.21			
Interest on Pacific Railroad bonds due and unpaid	9,059.96			
Accrued interest on Pacific Railroad bonds	1,938,705.36			
Fractional currency redeemed	260.21			
United States bonds and interest	5,150.00			
Interest checks and coupons paid	30,383.21			
Registered and coupon interest prepaid				
Total		35,793.42	11,581,347.54	
Reserve for redemption of U. S. notes, acts of 1875 and 1882		699,507,003.44	451,858,444.54	
Fund for redemption of notes of national banks "failed," "in liquidation," and "reducing circulation"	55,619,359.75		100,000,000.00	
Five per cent. fund for redemption of national-bank notes	5,619,498.03			
National-bank notes in process of redemption		4,203,261.45	61,238,857.78	
Post-Office Department account	5,805,621.79			
Disbursing officers' balances	24,718,510.86			
Undistributed assets of failed national banks	1,200,468.19			
Currency and minor coin redemption account	400.00			
Fractional silver coin redemption account	7,835.00			
Redemption and exchange account	501,428.19			
Treasurer's transfer checks and drafts outstanding	2,014,992.83			
Treasurer U. S., agent for paying interest on D. C. bonds	93,109.58			
Interest on D. C. bonds paid			34,342,306.44	
Total		703,712,264.89	647,439,608.76	
Balance				56,272,656.13
Assets not available:				
Minor coin	194,462.66			
Fractional silver coin	22,792,718.39			
Total		22,987,181.05		22,987,181.05
Aggregate		726,699,445.94	647,439,608.76	79,259,837.18

NO. 8.—ASSETS AND LIABILITIES OF THE TREASURY OF THE UNITED STATES, SEPTEMBER 30, 1889, AND 1890, IN THE FORM OF STATEMENT ADOPTED JULY, 1890.

	September 30, 1889.		September 30, 1890.	
ASSETS.				
Gold.—Coin	\$241,537,116.35		\$246,179,011.80	
Bullion	64,334,655.67		59,907,459.38	
		\$305,871,772.02		\$306,086,471.18
Silver.—Standard dollars	282,983,550.00		311,704,925.00	
Bullion	5,203,290.79		4,206,494.09	
Fractional silver coin	23,864,840.68		20,563,708.87	
Trade-dollar bullion	6,083,537.70		5,999,537.70	
		318,135,219.17		342,474,665.66
Standard dollars, act July 14, 1890			3,790,887.00	
Silver bullion, act July 14, 1890			4,278,981.72	
				8,069,868.72
United States notes	36,445,258.22		12,765,290.20	
National-bank notes	3,883,721.45		4,620,511.45	
Fractional currency	1,691.26		598.96	
		40,330,670.93		17,386,400.61
Gold certificates	42,073,803.00		16,058,780.00	
Silver certificates	3,878,052.00		1,832,384.00	
Currency certificates	770,000.00		180,000.00	
United States Treasury notes, act July 14, 1890			962,500.00	
		46,721,855.00		19,053,644.00
United States bonds and interest purchased	894,552.50		216,980.50	
Interest checks and coupons paid	43,580.69		4,045,384.48	
Interest on D. C. bonds paid	4,848.78		5,112.66	
		947,981.97		4,270,477.62
Minor coin		233,497.07		204,546.55
Deposits in national-bank depositories		47,746,882.39		30,297,111.24
Aggregate		759,987,878.55		727,843,185.61
LIABILITIES.				
Reserve for redemption of U. S. notes, acts of 1875 and 1882		100,000,000.00		100,000,000.00
Gold certificates, acts of March 3, 1863, and July 12, 1882		158,749,152.00		174,163,519.00
Silver certificates, act of February 28, 1878		280,497,767.00		311,173,571.00
Currency certificates, act of June 8, 1872		16,045,000.00		7,170,000.00
United States Treasury notes, act July 14, 1890				8,069,000.00
Public debt and interest:				
Interest due and unpaid	1,428,123.52		857,525.57	
Accrued interest	7,143,113.65		3,030,259.70	
Matured debt	1,897,425.26		1,750,985.26	
Interest on matured debt	152,968.78		147,958.22	
Interest on Pacific Railroad bonds due and unpaid	13,169.96		13,589.96	
Accrued interest on Pacific Railroad bonds	969,352.68		969,352.68	
Balance of interest anticipated by Department circulars			12,559,325.04	
		11,604,153.85		19,328,996.49
Post-Office Department account	3,534,690.95		4,814,262.69	
Disbursing officers' balances	35,695,728.61		31,587,767.89	
Undistributed assets of failed national banks	1,273,920.88		1,366,905.28	
Currency and minor coin redemption account	320.00		220.00	
Fractional silver coin redemption account	3,160.00		2,880.00	
Redemption and exchange account	441,536.20		521,622.53	
Treasurer's transfer checks and drafts outstanding	3,476,916.56		4,371,450.60	
Treasurer U. S., agent for paying interest on D. C. bonds	69,616.77		105,430.57	
		44,495,889.97		42,750,539.56
Five per cent. fund for redemption of national-bank notes		5,993,841.22		5,396,209.00
Total liabilities		617,385,804.04		668,051,835.05
Available balance		142,602,074.51		59,791,350.56
Aggregate		759,987,878.55		727,843,185.61

No. 9.—UNAVAILABLE FUNDS OF THE GENERAL TREASURY AND OF THE POST-OFFICE DEPARTMENT.

GENERAL TREASURY.

On deposit with the following States under the act of June 23, 1836:

Maine	\$955,838.25	
New Hampshire	669,086.79	
Vermont	669,086.79	
Massachusetts	1,338,173.58	
Connecticut	764,670.60	
Rhode Island	382,335.30	
New York	4,014,520.71	
Pennsylvania	2,867,514.78	
New Jersey	764,670.60	
Ohio	2,007,260.34	
Indiana	860,254.44	
Illinois	477,919.14	
Michigan	286,751.49	
Delaware	286,751.49	
Maryland	955,838.25	
Virginia	2,198,427.09	
North Carolina	1,433,757.39	
South Carolina	1,051,423.09	
Georgia	1,051,423.09	
Alabama	669,086.79	
Louisiana	477,919.14	
Mississippi	382,335.30	
Tennessee	1,433,757.39	
Kentucky	1,433,757.39	
Missouri	382,335.30	
Arkansas	286,751.49	
Total on deposit with the States		\$28,101,644.91
Deficits and defaults:		
Sub-treasuries:		
Default, sub-treasury U. S., New Orleans, 1867, May & Whitaker	675,325.22	
Sub-treasury U. S., New Orleans, 1867, May property	5,566.31	
Deficit sub-treasury U. S., New Orleans, 1885	26,959.81	
Sub-treasury U. S., San Francisco, 1886	10,000.00	
		\$711,851.34
Mints and assay offices:		
Deficits and defaults, branch mint U. S., San Francisco, 1857 to 1869	413,557.96	
Default, branch mint U. S., Dahlonega, 1861	27,950.03	
Branch mint U. S., Charlotte, 1861	32,000.00	
U. S. assay office, Boise City, 1885, N. H. Camp's account	11,611.03	
		485,119.02
National-bank depositaries:		
Failure, Venango National Bank of Franklin, Pa.	181,377.51	
First National Bank of Selma, Ala	33,383.87	
		214,761.38
Depositories, U. S.:		
Default, depository U. S., Galveston, 1861	778.66	
Depository U. S., Baltimore, 1866	547.50	
Depository U. S., Pittsburgh, 1867	2,126.11	
Deficit, depository U. S., Santa Fe, 1866, short in remittance	249.90	
		3,702.17
Total deficits and defaults		1,415,433.91
Total general Treasury		29,517,078.82

POST-OFFICE DEPARTMENT.

Default, sub-treasury U. S., New Orleans, 1861	31,164.44	
Depository U. S., Savannah, 1861	205.76	
Depository U. S., Galveston, 1861	83.36	
Depository, U. S., Little Rock, 1861	5,823.50	
		37,277.06
Aggregate		29,554,355.88

No. 10--ASSETS AND LIABILITIES OF THE TREASURY OFFICES, JUNE 30, 1890.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.
ASSETS.					
Gold coin	\$25,877,090.35	\$5,853,792.50	\$124,227,684.50	\$14,871,287.50	\$6,927,373.00
Standard silver dollars	148,722,100.00	3,975,393.00	28,986,201.00	8,310,398.00	2,242,378.00
Fractional silver coin	2,048,742.68	435,788.10	9,226,823.19	605,597.67	458,846.50
Gold certificates	144,590.00	1,118,230.00	10,911,960.00	288,320.00	5,787,730.00
Silver certificates	1,768,914.00	86,527.00	455,949.00	129,162.00	286,934.00
United States notes	7,178,817.50	1,067,685.00	6,777,923.90	1,777,403.00	770,129.00
National bank notes	4,203,261.45	5,641.00	14,626.00	5,401.00	19,886.00
Fractional currency		30.00	180.00	50.21	
Minor coin	12,758.81	9,877.46	67,758.06	16,728.01	7,707.49
Currency certificates		90,000.00	60,000.00	270,000.00	30,000.00
Interest on U. S. bonds paid	398.56	566.14	8,877.09	3,947.14	7,104.63
Interest on D. C. bonds paid			2,000.00		
Total cash assets.....	189,956,643.35	12,643,335.20	180,739,782.74	26,276,294.53	16,538,088.62
Treasurer's transfer account	57,217,492.24				
Aggregate	247,174,135.59	12,643,335.20	180,739,782.74	26,276,294.53	16,538,088.62
LIABILITIES.					
Disbursing officers' balances	1,734,179.84	418,757.23	13,471,235.39	624,076.66	736,796.12
Undistributed assets of failed national banks	1,200,408.19				
Redemption and exchange accounts	196,620.19	9,600.00	155,707.00	29,311.00	33,690.00
P. O. Department account	520,867.74	77,631.79	1,410,183.29	817,260.69	656,713.19
Interest account, D. C. bonds	93,109.58				
Treasurer's checks and drafts outstanding	281,016.54	41,010.59	663,597.13	181,938.29	108,543.83
National bank redemption funds	61,238,857.78				
Total Treasurer's agency account	65,265,059.86	546,999.61	15,700,722.81	1,652,586.04	1,535,743.14
Balance to credit of mints and assay offices			15,233,567.24		
Balance Treasurer's transfer account		2,471,070.61	7,477,162.94	5,527,600.52	3,524,557.70
Balance Treasurer's general account	181,909,075.73	9,625,264.98	142,328,389.75	19,096,107.37	11,477,787.78
Aggregate	247,174,135.59	12,643,335.20	180,739,782.74	26,276,294.53	16,538,088.62
ASSETS.					
Gold coin	\$9,895,782.50	\$6,495,090.00	\$7,189,200.00	\$6,793,844.50	\$42,526,340.50
Standard silver dollars	206,465.00	1,701,000.00	12,129,584.00	9,565,359.00	19,017,656.00
Fractional silver coin	385,267.00	1,117,986.00	1,106,518.45	293,779.98	6,418,166.55
Gold certificates	848,590.00	4,745,580.00	1,043,950.00	1,779,910.00	34,760.00
Silver certificates	166,376.00	388,749.00	210,566.00	193,851.00	156,485.00
United States notes	1,773,952.00	2,089,106.00	1,173,446.00	293,984.16	44,070.00
National bank notes	3,975.00	5,395.00	105.00	702.00	6,845.00
Fractional currency					
Minor coin	4,783.11	31,430.83	6,337.67	5,098.64	9,282.01
Currency certificates		50,000.00			
Interest on U. S. bonds paid	442.50	5,151.75	1,569.75	18.87	
Total cash assets.....	13,285,633.11	16,629,488.58	22,861,276.87	18,926,548.15	68,213,605.06
Unavailable			701,851.34		10,000.00
Aggregate	13,285,633.11	16,629,488.58	22,861,276.87	19,628,399.49	68,223,605.06
LIABILITIES.					
Disbursing officers' balances	192,303.91	1,402,115.99	1,174,647.54	354,036.04	959,806.17
Redemption and exchange accounts	38,380.00	31,245.00	15,110.00		
P. O. Department account	233,197.34	1,233,205.05	446,667.62	107,453.92	298,787.10
Treasurer's checks and drafts outstanding	37,816.82	127,843.46	70,269.38	74,973.22	290,092.57
Total Treasurer's agency account	501,698.07	2,794,409.50	1,706,694.54	536,463.18	1,548,685.84
Balance to credit of mints and assay offices			31,895.77		127,338.09
Balance Treasurer's transfer account	5,089,831.25	2,109,379.88	10,127,080.13	10,864,101.77	10,026,767.44
Balance Treasurer's general account	7,694,103.79	11,725,699.20	10,995,606.43	8,227,834.54	56,520,813.69
Aggregate.....	13,285,633.11	16,629,488.58	22,861,276.87	19,628,399.49	68,223,605.06

No. 11.—COMPOSITION AND DISTRIBUTION OF THE BULLION FUND, BY OFFICES, JUNE 30, 1890.

	Dahlonega.	Denver.	Carson City.	New Orleans.
Gold coin.....		\$29. 00	\$971, 390. 00	\$181, 000. 00
Gold bullion.....		42, 079. 14	1, 565, 947. 25	731, 946. 37
Standard silver dollars.....			1, 270, 233. 00	8, 460, 603. 00
Fractional silver coin.....			1, 432. 73	. 28
Silver bullion.....			558, 733. 93	470, 340. 78
Trade-dollar bars.....				
United States notes.....				
Minor coin.....		. 31		
Balance in sub-treasuries and national-bank depositaries.....		71, 643. 41	127, 338. 09	181, 516. 82
Total available.....		113, 751. 86	4, 495, 075. 00	10, 025, 407. 25
Unavailable.....	\$27, 950. 03			
Aggregate.....	27, 950. 03	113, 751. 86	4, 495, 075. 00	10, 025, 407. 25

	Philadelphia.	San Francisco.	Boisé City.	Charlotte.
Gold coin.....	\$508, 427. 00	\$3, 352, 890. 00		
Gold bullion.....	25, 982, 526. 49	1, 830, 221. 86	\$39, 388. 81	\$19, 200. 90
Standard silver dollars.....	39, 448, 758. 00	28, 987, 782. 00		
Fractional silver coin.....	15, 051. 63	303, 184. 24		
Silver bullion.....	2, 110, 600. 55	1, 014, 289. 83		
Trade-dollar bars.....	2, 579, 004. 70			
United States notes.....				
Minor coin.....				
Balance in sub-treasuries and national-bank depositaries.....	965, 450. 94	191, 472. 19	59, 899. 53	39, 638. 27
Total available.....	71, 609, 819. 31	35, 679, 850. 12	99, 288. 34	58, 839. 17
Unavailable.....		413, 557. 96	11, 611. 03	32, 000. 00
Aggregate.....	71, 609, 819. 31	36, 093, 408. 08	110, 899. 37	90, 839. 17

	Helena.	New York.	St. Louis.	Total.
Gold coin.....		\$2, 305. 00		\$5, 016, 041. 00
Gold bullion.....	\$36, 777. 64	34, 981, 428. 72	\$30, 101. 49	65, 259, 618. 67
Standard silver dollars.....		1, 175. 00		78, 168, 551. 00
Fractional silver coin.....	144. 69	114. 75	1. 90	319, 930. 22
Silver bullion.....		457, 120. 57	534. 68	4, 611, 630. 34
Trade-dollar bars.....		3, 495, 533. 00		6, 074, 537. 70
United States notes.....			30. 00	30. 00
Minor coin.....		21. 12	9. 65	31. 08
Balance in sub-treasuries and national-bank depositaries.....	52, 760. 88	13, 758, 946. 17	31, 895. 77	15, 480, 562. 07
Total available.....	89, 683. 21	52, 696, 644. 33	62, 573. 49	174, 930, 932. 08
Unavailable.....				485, 119. 02
Aggregate.....	89, 683. 21	52, 696, 644. 33	62, 573. 49	175, 416, 051. 10

NO. 12—CHARACTER AND DISTRIBUTION OF THE ASSETS AND LIABILITIES OF THE TREASURY, JUNE 30, 1890.

	Treasury and sub-treasuries.	Mints and assay-offices, bullion fund.	Mints, other than bullion fund.	National-bank and other depositaries.	In transit between offices.	Total.
ASSETS.						
Gold coin.....	\$250,657,485.35	\$5,016,041.00				\$255,673,526.35
Gold bullion.....		65,259,618.67				65,259,618.67
Standard silver dollars.....	234,856,539.00	78,168,551.00			\$122,627.00	313,147,717.00
Fractional silver coin.....	22,095,516.12	319,930.22			377,272.05	22,792,718.39
Silver bullion.....		4,611,630.34				4,611,630.34
Gold certificates.....	26,703,620.00				28,500.00	26,732,120.00
Silver certificates.....	3,843,513.00				140,000.00	3,983,513.00
United States notes.....	22,946,516.56	30.00	\$37,500.00		897,992.08	23,882,038.64
National bank notes.....	4,265,837.45				100,000.00	4,365,837.45
Fractional currency.....	260.21					260.21
Minor coin.....	171,562.09	81.08	22,869.49			194,462.66
Currency certificates.....	500,000.00					500,000.00
United States bonds and interest.....					5,150.00	5,150.00
Interest on United States bonds paid.....	27,846.43				2,536.78	30,383.21
Interest on District of Columbia bonds paid.....	2,000.00					2,000.00
Trade-dollar bars.....		6,074,537.70				6,074,537.70
Deposits in national bank depositaries.....				\$30,659,565.32		30,659,565.32
Total available assets.....	566,070,696.21	159,450,370.01	60,369.49	30,659,565.32	1,674,077.91	757,915,078.94
Unavailable.....	711,851.34	485,119.02		218,463.55		1,415,433.91
Balance to credit of mints and assay offices.....		15,480,562.07				15,480,562.07
Treasurer's transfer account.....	57,217,492.24					57,217,492.24
Aggregate.....	624,000,039.79	175,416,051.10	60,369.49	30,878,028.87	1,674,077.91	832,028,567.16
LIABILITIES.						
Disbursing officers' balances.....	21,067,954.89			3,650,555.97		24,718,510.86
Undistributed assets of failed national banks.....	1,200,408.19					1,200,408.19
Redemption and exchange account.....	509,663.19					509,663.19
Post-Office Department account.....	5,801,967.73			3,654.06		5,805,621.79
Interest account District of Columbia bonds.....	93,109.58					93,109.58
Funds for redemption of national bank notes.....	61,238,857.78					61,238,857.78
Treasurer's checks and drafts outstanding.....	1,877,101.83			137,891.00		2,014,992.83
Total Treasurer's agency account.....	91,789,063.19			3,792,101.03		95,581,164.22
Balance to credit of mints and assay offices.....	15,392,801.10			87,760.97		15,480,562.07
Balance Treasurer's transfer account.....	57,217,492.24					57,217,492.24
Balance Treasurer's general account.....	459,600,683.26	175,416,051.10	60,369.49	26,998,166.87	1,674,077.91	663,749,348.63
Aggregate.....	624,000,039.79	175,416,051.10	60,369.49	30,878,028.87	1,674,077.91	832,028,567.16

TREASURER.

No. 13.—RECONCILIATION OF THE SEVERAL ACCOUNTS AND STATEMENTS OF CASH IN THE TREASURY, JUNE 30, 1890.

Cash in the Treasury, as shown in the monthly debt statement.....		\$661,355,834.20
Add amount on deposit, Treasurer's agency account, as known to the Treasurer June 30, not covered into the Treasury by warrant.....		97,815,825.14
Aggregate assets, including certificates held in the cash, as shown in the published monthly statement of assets and liabilities.....		759,171,659.34
Add receipts prior to July 1 not yet reported to the Treasurer:		
National-bank depositaries.....	\$890,651.36	
For certificates of deposit, act of June 8, 1872.....	110,000.00	
For gold certificates, series of 1888.....	20,000.00	
		1,020,651.36
		760,192,310.70
Deduct excess of disbursements over receipts, agency account, prior to July 1, not yet reported.....	2,234,660.92	
And unavailable funds treated in the monthly statements of assets and liabilities as cash.....	42,570.84	
		2,277,231.76
Aggregate available assets, as stated in this report.....		757,915,078.94
Deduct amount on deposit, agency account, as finally ascertained.....		95,581,164.22
Available funds, general account, as stated in this report.....		662,333,914.72
Add unavailable funds.....		1,415,433.91
Balance, general account, as shown by the Treasurer's books.....		663,749,348.63
Deduct receipts prior to July 1 not yet covered by warrant:		
Washington.....	\$20,899.92	
Baltimore.....	90,687.48	
New York.....	5,474.87	
Philadelphia.....	21,094.39	
Boston.....	4,066.90	
Cincinnati.....	1,629.80	
Chicago.....	21,038.12	
St. Louis.....	22,185.10	
New Orleans.....	17,718.56	
San Francisco.....	32,401.07	
National-bank depositaries.....	85,794.17	
		323,589.78
Balance of covered moneys, general account.....		663,425,758.85
Add amount on deposit with the States, not borne on the Treasurer's books.....		28,101,644.91
Balance standing charged to the Treasurer on the Register of the Treasury's books.....		691,527,403.76

No. 14.—SEMI-ANNUAL DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS FOR THE FISCAL YEARS FROM 1864 TO 1890.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193.32	\$95,911.87	\$18,432.07	\$167,537.26
1865.....	733,247.59	1,087,530.86	133,251.15	1,954,029.60
1866.....	2,106,785.30	2,633,102.77	406,947.74	5,146,835.81
1867.....	2,868,636.78	2,650,180.09	321,881.36	5,840,698.23
1868.....	2,946,343.07	2,564,143.44	306,781.67	5,817,268.18
1869.....	2,957,416.73	2,614,553.58	312,918.68	5,884,888.99
1870.....	2,949,744.13	2,614,767.61	375,962.26	5,940,474.00
1871.....	2,987,021.69	2,802,840.85	385,292.13	6,175,154.67
1872.....	3,193,570.03	3,120,984.37	389,356.27	6,703,910.67
1873.....	3,353,186.13	3,196,569.29	454,891.51	7,004,646.93
1874.....	3,404,483.11	3,209,967.72	469,048.02	7,083,498.85
1875.....	3,283,450.89	3,514,265.29	507,417.76	7,305,134.04
1876.....	3,091,795.76	3,505,129.64	632,296.16	7,229,221.56
1877.....	2,900,957.53	3,451,965.38	660,784.90	7,013,707.81
1878.....	2,948,047.08	3,273,111.74	560,296.83	6,781,455.65
1879.....	3,009,647.16	3,309,668.90	601,920.61	6,921,236.67
1880.....	3,153,635.63	4,058,710.61	379,424.19	7,591,770.43
1881.....	3,121,374.33	4,940,945.12	431,233.10	8,493,552.55
1882.....	3,190,981.98	5,521,927.47	437,774.90	9,150,684.35
1883.....	3,132,006.73	2,773,790.46	269,076.43	6,175,773.62
1884.....	3,024,668.24	.....	.....	3,024,668.24
1885.....	2,794,584.01	.....	.....	2,794,584.01
1886.....	2,592,021.33	.....	.....	2,592,021.33
1887.....	2,044,922.75	.....	.....	2,044,922.75
1888.....	1,616,127.53	.....	.....	1,616,127.53
1889.....	1,410,331.84	.....	.....	1,410,331.84
1890.....	1,254,839.65	.....	.....	1,254,839.65
Total.....	70,123,020.32	60,940,067.16	7,855,887.74	188,918,975.22

NO. 15.—STATEMENT, BY LOANS, OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1890, AND OF CHANGES DURING THE FISCAL YEAR 1890 IN THE CHARACTER OF THE BONDS HELD.

Account.	Bonds issued to Pacific railroads (6 per ct.).	Funded loan of 1891 (4½ per ct.).	Funded loan of 1907 (4 per ct.).	Total.
Bonds held in trust June 30, 1889:				
For circulation	\$4,324,000	\$42,409,900	\$101,387,550	\$148,121,450
For public moneys	1,403,000	10,849,500	32,969,500	45,222,000
Total	5,727,000	53,259,400	134,357,050	193,343,450
Deposited and withdrawn during fiscal year:				
For circulation--				
Deposited	845,000	1,936,600	10,220,700	13,052,300
Withdrawn	256,000	4,909,750	10,779,700	15,945,450
For public moneys--				
Deposited	400,000	303,000	3,038,000	3,741,000
Withdrawn	628,000	4,278,000	14,344,000	19,250,000
Bonds held in trust June 30, 1890:				
For circulation	4,913,000	39,486,750	100,828,550	145,228,300
For public moneys	1,175,000	6,874,500	21,663,500	29,713,000
Total	6,088,000	46,361,250	122,492,050	174,941,300

NO. 16.—RECEIPTS AND DISBURSEMENTS OF PUBLIC MONEYS THROUGH NATIONAL-BANK DEPOSITARIES, BY FISCAL YEARS, FROM 1864 TO 1890.

Fiscal year.	Receipts.	Funds transferred to depository banks.	Funds transferred to Treasury by depository banks.	Drafts drawn on depository banks.	Balance.
1864	\$153,395,108.71	\$816,000.00	\$85,507,074.08	\$28,726,695.88	\$39,976,738.75
1865	987,564,039.14	8,110,294.70	583,697,912.72	415,887,767.81	36,065,992.06
1866	497,566,676.42	13,523,972.62	363,085,565.65	149,772,756.11	31,298,319.34
1867	351,737,083.83	8,405,903.63	331,039,872.57	37,218,612.76	26,182,821.47
1868	225,244,144.75	9,404,392.00	215,311,460.69	22,218,187.92	23,301,709.61
1869	105,160,573.67	10,052,199.44	114,748,877.24	14,890,463.75	8,875,141.73
1870	120,084,041.79	2,466,521.06	111,123,926.18	11,818,228.61	8,483,549.79
1871	99,299,840.85	2,633,129.43	89,428,544.04	13,790,961.01	7,197,015.04
1872	106,104,855.16	3,050,444.05	94,938,603.76	13,035,837.49	7,777,873.00
1873	169,602,743.98	9,004,842.49	103,089,786.76	16,110,519.07	62,185,153.64
1874	91,108,846.70	2,729,958.81	134,869,112.57	13,364,554.52	7,790,292.06
1875	98,228,249.53	1,737,445.00	82,184,304.05	13,657,678.25	11,914,004.89
1876	97,402,227.57	2,445,451.49	89,981,146.99	13,909,616.83	7,870,920.13
1877	106,470,261.22	2,353,196.29	94,276,400.35	14,862,200.88	7,555,776.41
1878	99,781,053.48	2,385,920.38	90,177,963.35	12,606,870.60	6,937,916.32
1879	109,397,525.67	6,890,489.06	100,498,469.29	15,544,058.34	7,183,403.42
1880	119,493,171.94	6,489,634.17	109,641,232.64	15,525,023.03	7,999,953.86
1881	191,820,002.20	5,646,092.46	118,143,724.91	18,388,772.82	8,933,550.79
1882	143,261,541.41	5,256,574.29	129,131,305.07	18,709,928.56	9,610,432.86
1883	145,974,256.86	5,292,840.22	132,075,358.80	18,771,472.81	10,030,698.33
1884	129,100,449.35	5,501,161.18	116,227,722.17	17,688,442.52	10,716,144.17
1885	119,056,058.94	4,798,782.35	105,952,609.09	17,633,235.03	10,985,141.34
1886	123,592,221.68	8,786,546.55	112,862,815.24	16,464,462.15	14,036,632.18
1887	128,482,769.20	11,476,372.92	118,372,954.27	16,432,743.24	19,190,076.79
1888	132,591,946.77	80,082,442.39	161,168,708.67	15,782,267.54	54,913,489.74
1889	139,316,214.49	20,728,547.15	152,338,700.22	19,309,039.25	43,305,511.91
1890	147,761,566.81	20,285,150.91	163,808,952.13	20,548,812.80	26,994,464.70
Total	4,878,598,072.12	260,349,305.66	4,108,683,703.50	1,003,269,209.58	.....

No. 17.—BONDS HELD FOR THE SINKING FUNDS OF THE PACIFIC RAILROAD COMPANIES AT THE CLOSE OF EACH FISCAL YEAR FROM 1881 TO 1890.

Year.	Funded loan of 1907 (4 per ct.).	Bonds issued to Pacific railroads (6 per ct.).	First mortgage bonds of Pacific railroads (6 per ct.).	Total.
UNION PACIFIC.				
1881 to 1884	\$32, 650	\$361, 000	.....	\$393, 650
1885	3, 123, 650	361, 000	.....	3, 484, 650
1886	4, 218, 650	361, 000	.....	4, 579, 650
1887	4, 478, 650	1, 043, 000	\$360, 000	5, 881, 650
1888	4, 478, 650	1, 043, 000	1, 195, 000	6, 716, 650
1889	4, 478, 650	1, 043, 000	2, 018, 000	7, 539, 650
1890	2, 908, 250	1, 043, 000	4, 666, 500	8, 617, 750
CENTRAL PACIFIC.				
1881 to 1886 .....	.....	444, 000	.....	444, 000
1887 .....	.....	2, 548, 000	42, 000	2, 590, 000
1888 .....	.....	2, 548, 000	352, 000	2, 900, 000
1889 .....	.....	2, 548, 000	666, 000	3, 214, 000
1890 .....	.....	2, 548, 000	1, 009, 000	3, 557, 000

No. 18.—DATES WHEN EACH ISSUE OF UNITED STATES CURRENCY BEGAN AND CEASED.

Issue.	Began.	Ceased.
Old demand notes	Aug 26, 1861	Mar. 5, 1862
United States notes:		
New issue	Apr. 2, 1862	Aug. 16, 1870
Issue of 1869	Oct. 19, 1869	June 30, 1877
Issue of 1874	July 25, 1874	Nov. 13, 1877
Issue of 1875	July 20, 1875	June 20, 1879
Issue of 1878	Mar. 4, 1878	May 12, 1884
Issue of 1880	Mar. 16, 1880	
One and two year notes of 1863:		
One-year notes	Feb. 4, 1864	June 1, 1864
Two-year notes	Mar. 16, 1864	May 30, 1864
Two-year coupon notes	Jan. 12, 1864	Apr. 20, 1864
Compound interest notes	June 9, 1864	July 24, 1866
Fractional currency:		
First issue	Aug. 21, 1862	Sept. 21, 1866
Second issue	Oct. 10, 1863	Feb. 23, 1867
Third issue	Dec. 5, 1864	Apr. 16, 1869
Fourth issue	July 14, 1869	Feb. 16, 1875
Fifth issue	Feb. 26, 1874	Feb. 15, 1876
Gold certificates:		
Act of March 3, 1863	Nov. 15, 1865	Dec. 3, 1878
Act of July 12, 1882, series of 1882	Oct. 2, 1882	
Series of 1888	Nov. 27, 1888	
Silver certificates:		
Series of 1878	Apr. 11, 1878	May 22, 1883
Series of 1880	May 26, 1880	
Series of 1886	Sept. 7, 1886	

REPORT ON THE FINANCES.

NO. 19.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1890.

OLD DEMAND NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
Five dollars.....	\$21,800,000	\$220.00	\$21,777,632.50	\$22,367.50	0.10
Ten dollars.....	20,030,000	150.00	20,009,415.00	20,585.00	0.10
Twenty dollars.....	18,200,000	40.00	18,186,920.00	13,080.00	0.07
Total.....	60,030,000	410.00	59,973,967.50	56,032.50	0.09

UNITED STATES NOTES.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
<i>New issue.</i>					
One dollar.....	\$28,351,348	\$2,764.60	\$27,576,900.80	\$774,447.20	2.73
Two dollars.....	34,071,128	3,751.40	33,483,488.80	587,639.20	1.72
Five dollars.....	101,000,000	38,734.50	100,540,103.50	459,896.50	0.45
Ten dollars.....	118,010,000	75,305.00	114,647,480.00	3,362,520.00	2.85
Twenty dollars.....	102,920,000	85,138.00	101,043,858.00	1,876,142.00	1.82
Fifty dollars.....	30,055,200	16,150.00	29,803,920.00	251,280.00	0.83
One hundred dollars.....	40,000,000	21,300.00	39,639,200.00	360,800.00	0.90
Five hundred dollars.....	55,986,000	5,000.00	58,765,500.00	220,500.00	0.37
One thousand dollars.....	155,928,000	4,000.00	155,731,000.00	197,000.00	0.13
Unknown.....			135,000.00		
Deduct unknown destroyed.....				8,090,224.90	
				135,000.00	
Total.....	669,321,676	252,143.50	661,366,451.10	7,955,224.90	1.19
<i>Issue of 1869.</i>					
One dollar.....	42,456,812	10,574.50	42,077,214.30	379,597.70	0.89
Two dollars.....	50,511,920	13,729.80	50,156,615.00	355,305.00	0.70
Five dollars.....	50,581,760	123,769.50	49,818,773.50	762,986.50	1.50
Ten dollars.....	85,221,240	631,566.00	82,757,007.00	2,464,233.00	2.90
Twenty dollars.....	73,162,400	812,240.00	70,141,556.00	3,020,844.00	4.13
Fifty dollars.....	30,200,000	116,250.00	29,407,625.00	792,375.00	2.63
One hundred dollars.....	37,104,000	306,100.00	35,503,070.00	1,600,930.00	4.31
Five hundred dollars.....	44,890,000	7,000.00	44,647,500.00	242,500.00	0.54
One thousand dollars.....	79,700,000	164,000.00	78,712,000.00	988,000.00	1.24
Unknown.....			865,000.00		
Deduct unknown.....				10,666,771.20	
				865,000.00	
Total.....	493,828,132	2,185,229.80	484,086,360.80	9,741,771.20	1.97
<i>Issue of 1874.</i>					
One dollar.....	18,988,000	6,224.10	18,861,791.20	126,208.80	0.66
Two dollars.....	16,520,000	6,282.80	16,426,728.60	93,271.40	0.57
Fifty dollars.....	24,460,000	510,240.00	22,685,280.00	1,774,720.00	7.25
Five hundred dollars.....	28,000,000	122,000.00	27,798,500.00	201,500.00	0.72
Total.....	87,968,000	644,746.90	85,772,299.80	2,195,700.20	2.49
<i>Issue of 1875.</i>					
One dollar.....	26,212,000	16,488.60	25,992,757.80	219,242.70	0.84
Two dollars.....	23,036,000	20,862.20	22,847,991.20	188,008.80	0.81
Five dollars.....	46,189,000	203,476.00	45,262,893.00	917,107.00	1.98
Ten dollars.....	23,660,000	308,625.00	22,695,064.00	964,936.00	4.08
Twenty dollars.....	25,000,000	567,330.00	23,244,724.00	1,755,276.00	7.02
Fifty dollars.....	2,000,000	64,200.00	1,849,305.00	150,695.00	7.53
One hundred dollars.....	16,200,000	464,600.00	14,325,740.00	1,874,260.00	11.57
Five hundred dollars.....	28,400,000	150,000.00	27,345,500.00	1,054,500.00	3.71
Total.....	190,688,000	1,795,581.80	183,563,974.50	7,124,025.50	3.73

NO. 19—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

UNITED STATES NOTES—Continued.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
<i>Issue of 1878.</i>					
One dollar.....	\$12,512,000	\$14,970.80	\$12,365,373.70	\$146,626.30	1.17
Two dollars.....	9,352,000	12,583.00	9,249,296.80	102,703.20	1.10
Five dollars.....	30,160,000	209,448.50	29,308,592.50	851,407.50	2.82
Ten dollars.....	26,000,000	445,471.00	24,583,652.00	1,416,348.00	5.44
Twenty dollars.....	34,800,000	1,092,472.00	31,943,868.00	2,856,132.00	8.21
Fifty dollars.....	10,500,000	462,075.00	9,216,095.00	1,283,905.00	12.23
One hundred dollars.....	20,200,000	844,070.00	17,152,850.00	3,047,150.00	15.08
Five hundred dollars.....	12,000,000	559,000.00	10,489,500.00	1,510,500.00	12.59
One thousand dollars.....	24,000,000	628,000.00	21,475,000.00	2,525,000.00	10.50
Five thousand dollars.....	20,000,000	10,000.00	19,975,000.00	25,000.00	0.12
Ten thousand dollars.....	40,000,000	.....	39,990,000.00	10,000.00	0.02
Total.....	239,524,000	4,278,090.30	225,749,228.00	13,774,772.00	5.75
<i>Issue of 1880.</i>					
One dollar.....	55,884,000	587,152.10	53,737,769.50	1,646,230.50	2.97
Two dollars.....	48,216,000	637,205.60	46,670,048.80	1,545,951.20	3.21
Five dollars.....	167,360,000	20,049,148.00	112,621,013.50	54,738,986.50	32.71
Ten dollars.....	134,920,000	14,432,486.00	52,717,237.00	82,202,763.00	60.93
Twenty dollars.....	128,720,000	10,729,716.00	26,742,044.00	101,977,956.00	79.22
Fifty dollars.....	26,200,000	3,411,100.00	8,890,575.00	17,209,425.00	65.68
One hundred dollars.....	36,600,000	4,048,400.00	10,958,790.00	26,641,210.00	70.06
Five hundred dollars.....	13,400,000	3,728,000.00	5,301,000.00	8,099,000.00	60.44
One thousand dollars.....	40,000,000	11,353,000.00	27,172,000.00	12,828,000.00	32.07
Total.....	650,800,000	68,976,207.70	344,910,477.80	305,889,522.20	47.00

ONE AND TWO YEAR NOTES.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
<i>One-year notes.</i>					
Ten dollars.....	\$6,200,000	\$60	\$6,193,225	\$6,775	0.11
Twenty dollars.....	16,440,000	400	16,425,840	14,160	0.08
Fifty dollars.....	8,240,000	50	8,233,450	6,550	0.08
One hundred dollars.....	13,640,000	.....	13,633,400	6,600	0.05
Unknown.....	.....	.....	90	.....	.....
Deduct unknown destroyed.....	.....	.....	.....	34,085 90	.....
Total.....	44,520,000	510	44,486,005	33,995	0.08
<i>Two-year notes.</i>					
Fifty dollars.....	6,800,000	100	6,793,900	6,100	0.09
One hundred dollars.....	9,680,000	100	9,677,800	2,200	0.02
Total.....	16,480,000	200	16,471,700	8,300	0.05
<i>Two-year coupon notes.</i>					
Fifty dollars.....	5,905,600	.....	5,903,700	1,900	0.03
One hundred dollars.....	14,484,400	.....	14,476,200	8,200	0.06
Five hundred dollars.....	40,302,000	.....	40,300,500	1,500	.....
One thousand dollars.....	89,308,000	.....	89,289,000	19,000	0.02
Unknown.....	.....	.....	10,500	.....	.....
Deduct unknown destroyed.....	.....	.....	.....	30,600 10,500	.....
Total.....	150,000,000	.....	149,979,900	20,100	0.01

NO. 19.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

COMPOUND-INTEREST NOTES.

Denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
Ten dollars.....	\$23, 285, 200	\$540	\$23, 261, 530	\$23, 670	0.10
Twenty	30, 125, 840	680	30, 088, 050	37, 790	0.12
Fifty dollars	60, 824, 000	1, 650	60, 756, 300	67, 700	0.11
One hundred dollars.....	45, 094, 400	500	45, 059, 400	35, 000	0.08
Five hundred dollars.....	67, 846, 000	.....	67, 833, 500	12, 500	0.02
One thousand dollars.....	39, 420, 000	.....	39, 414, 000	6, 000	0.01
Total.....	266, 595, 440	3, 370	266, 412, 780	182, 660	0.07

FRACTIONAL CURRENCY.

Issue and denomination.	Issued.	Redeemed.		Outstanding.	
		During fiscal year.	To June 30, 1890.	Amount.	Per cent.
<i>First issue.</i>					
Five cents	\$2, 242, 889.00	\$10.00	\$1, 214, 709.50	\$1, 028, 179.50	45.84
Ten cents	4, 115, 378.00	19.00	2, 871, 656.57	1, 243, 721.43	30.02
Twenty-five cents.....	5, 225, 695.00	35.00	4, 186, 915.15	1, 038, 780.85	19.87
Fifty cents.....	8, 631, 672.00	61.00	7, 661, 873.25	969, 798.75	11.22
Total.....	20, 215, 635.00	125.00	15, 935, 154.47	4, 280, 480.53	21.17
<i>Second issue.</i>					
Five cents	2, 794, 826.10	16.00	2, 096, 353.88	698, 472.72	24.99
Ten cents	6, 176, 084.30	20.00	5, 264, 134.91	911, 949.39	14.77
Twenty-five cents.....	7, 648, 341.25	30.00	6, 903, 214.53	745, 126.72	9.74
Fifty cents.....	6, 545, 232.00	37.00	5, 795, 197.85	750, 034.15	11.45
Total.....	23, 164, 483.65	103.00	20, 058, 900.67	3, 105, 582.98	13.40
<i>Third issue.</i>					
Three cents	601, 923.90	9.00	511, 673.55	90, 250.35	15.00
Five cents	657, 002.75	8.00	524, 640.31	132, 362.44	20.15
Ten cents	16, 976, 134.50	108.00	15, 925, 583.60	1, 050, 550.90	6.19
Fifteen cents.....	1, 352.40	.....	75.67	1, 276.73	94.38
Twenty-five cents.....	31, 143, 188.75	160.00	30, 242, 738.77	900, 449.98	2.89
Fifty cents.....	36, 735, 426.50	242.00	35, 931, 181.35	804, 245.15	2.19
Total.....	86, 115, 028.80	527.00	83, 135, 893.25	2, 979, 135.55	3.46
<i>Fourth issue.</i>					
Ten cents	34, 940, 960.00	218.00	33, 567, 254.03	1, 373, 705.97	3.93
Fifteen cents.....	5, 304, 216.00	60.00	5, 064, 849.10	239, 366.90	4.51
Twenty-five cents.....	58, 922, 256.00	365.00	57, 898, 371.43	1, 023, 884.57	1.74
Fifty cents.....	77, 399, 600.00	784.50	76, 331, 632.35	1, 067, 967.65	1.38
Unknown.....	.....	.....	32, 000.00	.....	.....
Deduct for unknown destroyed.....	.....	.....	.....	3, 704, 925.09	.....
Total.....	176, 567, 032.90	1, 427.50	172, 894, 106.91	3, 672, 925.09	2.08
<i>Fifth issue.</i>					
Ten cents	19, 989, 900.00	573.00	19, 504, 560.82	485, 339.18	2.42
Twenty-five cents.....	36, 092, 000.00	1, 398.00	35, 512, 639.83	579, 360.17	1.60
Fifty cents.....	6, 580, 000.00	1, 026.00	6, 395, 374.20	184, 625.80	2.80
Total.....	62, 661, 900.00	2, 997.00	61, 412, 574.85	1, 249, 325.15	1.99

No. 19.—UNITED STATES CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued

GOLD CERTIFICATES.

Series and denomination.	Issued.		Redeemed.		Outstanding.
	During fiscal year.	To June 30, 1890.	During fiscal year.	To June 30, 1890.	
<i>Act March 3, 1863.</i>					
Twenty dollars.....		\$960,000.00	\$40	\$959,760.00	\$240
One hundred dollars.....		20,234,300.00	1,200	20,214,400.00	19,900
Five hundred dollars.....		32,844,000.00	500	32,827,000.00	17,000
One thousand dollars.....		121,881,000.00	8,000	121,828,000.00	53,000
Five thousand dollars.....		457,885,000.00		457,850,000.00	35,000
Ten thousand dollars.....		314,330,000.00		314,180,000.00	150,000
Account Geneva award.....		33,000,580.48		33,000,580.48	
Total.....		981,134,880.46	9,740	980,859,740.46	275,140
<i>Act July 12, 1882, series 1882.</i>					
Twenty dollars.....	\$2,880,000	22,960,000.00	1,905,588	11,006,766.00	11,953,234
Fifty dollars.....	2,200,000	20,000,000.00	1,600,145	10,956,795.00	9,043,205
One hundred dollars.....	2,000,000	22,000,000.00	1,532,600	9,906,600.00	12,093,400
Five hundred dollars.....	2,000,000	26,000,000.00	1,733,500	14,675,500.00	11,324,500
One thousand dollars.....	4,000,000	50,000,000.00	2,144,000	26,991,500.00	23,008,500
Five thousand dollars.....	5,000,000	59,500,000.00	4,830,000	39,100,000.00	20,400,000
Ten thousand dollars.....	11,000,000	137,000,000.00	5,310,000	106,450,000.00	30,550,000
Total.....	29,080,000	337,460,000.00	19,055,833	219,087,161.00	118,372,839
<i>Act July 12, 1882, series 1888.</i>					
Five thousand dollars.....	6,350,000	24,505,000.00	9,120,000	10,540,000.00	13,965,000
Ten thousand dollars.....	13,620,000	43,740,000.00	17,370,000	18,810,000.00	24,930,000
Total.....	19,970,000	68,245,000.00	26,490,000	29,350,000.00	38,895,000

SILVER CERTIFICATES.

Series and denomination.	Issued.		Redeemed.		Outstanding.
	During fiscal year.	To June 30, 1890.	During fiscal year.	To June 30, 1890.	
<i>Series 1878.</i>					
Ten dollars.....		\$2,274,000	\$14,827.00	\$2,236,807.00	\$37,193.00
Twenty dollars.....		2,746,000	41,936.00	2,643,312.00	102,688.00
Fifty dollars.....		3,250,000	52,450.00	3,091,700.00	158,300.00
One hundred dollars.....		3,540,000	46,700.00	3,385,400.00	154,600.00
Five hundred dollars.....		4,650,000	10,500.00	4,605,000.00	45,000.00
One thousand dollars.....		14,490,000	13,000.00	14,426,000.00	64,000.00
Total.....		30,950,000	179,413.00	30,388,219.00	561,781.00
<i>Series 1880.</i>					
Ten dollars.....		86,000,000.	9,538,295.00	65,969,221.00	20,030,779.00
Twenty dollars.....		80,760,000.	8,757,624.00	54,781,312.00	25,978,688.00
Fifty dollars.....	\$800,000	9,600,000.	951,500.00	6,503,440.00	3,096,560.00
One hundred dollars.....	2,600,000	13,200,000.	590,000.00	9,065,480.00	4,134,520.00
Five hundred dollars.....	9,000,000	82,500,000.	82,500.00	8,791,500.00	208,500.00
One thousand dollars.....		9,000,000	43,000.00	8,893,000.00	107,000.00
Total.....	3,400,000	207,560,000	19,962,919.00	154,003,953.00	53,556,047.00
<i>Series 1886.</i>					
One dollar.....	14,700,000	51,800,000	11,473,489.70	20,665,517.90	31,134,482.10
Two dollars.....	9,280,000	34,480,000	6,959,904.80	11,922,239.60	22,557,760.40
Five dollars.....	23,100,000	119,100,000	11,552,583.50	16,972,843.50	102,127,156.50
Ten dollars.....	39,000,000	100,000,000	5,412,485.00	8,596,956.00	91,403,044.00
Twenty dollars.....		240,000	29,200.00	40,520.00	199,480.00
Total.....	91,080,000	305,620,000	35,427,663.00	58,198,077.00	247,421,923.00

REPORT ON THE FINANCES.

NO. 20.—UNITED STATES CURRENCY OF EACH CLASS ISSUED, REDEEMED AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1890.

Class.	Issued.		Redeemed.		Outstanding.
	During fiscal year.	To June 30, 1890.	During fiscal year.	To June 30, 1890.	
Old demand notes		\$60,030,000.00	\$410.00	\$59,973,967.50	\$56,032.50
United States notes	\$78,132,000	2,332,129,808.00	78,132,000.00	1,985,448,792.00	346,681,016.00
One and two year notes		211,000,000.00	710.00	210,937,605.00	62,395.00
Compound-interest notes		266,595,440.00	3,370.00	266,412,780.00	182,660.00
Fractional currency		368,724,079.45	5,179.50	353,436,630.15	15,287,449.30
Gold certificates	49,050,000	1,386,839,880.46	45,555,573.00	1,229,296,901.46	157,542,979.00
Silver certificates	94,480,000	544,130,000.00	55,569,995.00	242,590,249.00	301,539,751.00
Total	221,662,000	5,169,449,207.91	179,267,237.50	4,348,096,925.11	821,352,282.80

NO. 21.—FACE AND NET VALUE OF UNITED STATES CURRENCY REDEEMED, AND DEDUCTIONS ON ACCOUNT OF MUTILATIONS, TO JUNE 30, 1890.

Class.	Total face value.	Net value.		Deductions on account of mutilations.	
		Redeemed during fiscal year.	Redeemed to June 30, 1890.	During year.	To June 30, 1890.
Old demand notes	\$59,973,967.50	\$410.00	\$59,971,836.25		\$2,131.25
United States notes	1,985,455,030.00	78,132,000.00	1,985,254,201.50	\$2,095	200,828.50
One and two year notes	210,937,605.00	710.00	210,937,213.00		392.00
Compound-interest notes	266,412,783.00	3,370.00	266,412,300.00		480.00
Fractional currency	353,436,667.11	5,179.50	353,294,752.76		141,914.35
Gold certificates	1,229,296,901.46	45,555,573.00	1,229,296,129.46	57	772.00
Silver certificates	242,593,449.00	55,569,995.00	242,587,627.00	1,093	5,822.00
Total	4,348,106,400.07	179,267,237.50	4,347,754,059.97	3,245	352,340.10

NO. 22.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, BY DENOMINATIONS, AT THE CLOSE OF THE FISCAL YEAR 1890.

Denomination.	Old demand notes.			United States notes.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar				\$183,904,160	\$180,611,806.80	\$3,292,353.20
Two dollars				181,707,048	178,834,169.20	2,872,878.80
Five dollars	\$21,800,000	\$21,777,632.50	\$22,367.50	395,281,760	337,551,376.00	57,730,384.00
Ten dollars	20,030,000	20,009,415.00	20,585.00	387,811,240	297,400,440.00	90,410,800.00
Twenty dollars	18,200,000	18,186,920.00	13,080.00	364,602,400	253,116,050.00	111,486,350.00
Fifty dollars				123,415,200	101,952,800.00	21,462,400.00
One hundred dollars				150,104,000	117,579,650.00	32,524,350.00
Five hundred dollars				185,676,000	174,347,500.00	11,328,500.00
One thousand dollars				299,628,000	283,090,000.00	16,538,000.00
Five thousand dollars				20,000,000	19,975,000.00	25,000.00
Ten thousand dollars				40,000,000	39,990,000.00	10,000.00
Unknown destroyed					1,000,000.00	
Deduct unknown destroyed						347,681,016.00
Total	60,030,000	59,973,967.50	56,032.50	2,332,129,808	1,985,448,792.00	346,681,016.00

No. 22.—UNITED STATES CURRENCY ISSUED, REDEEMED, AND OUTSTANDING, BY DENOMINATIONS, ETC.—Continued.

Denomination.	Silver certificates.			Gold certificates.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar	\$51,800,000	\$20,665,517.90	\$31,134,482.10	.....	.....	.....
Two dollars	34,480,000	11,922,239.60	22,557,760.40	.....	.....	.....
Five dollars	119,100,000	16,972,843.50	102,127,156.50	.....	.....	.....
Ten dollars	188,274,000	76,802,984.00	111,471,016.00	.....	.....	.....
Twenty dollars	83,746,000	57,465,144.00	26,280,856.00	\$23,920,000.00	\$11,966,526.00	\$11,953,474
Fifty dollars	12,850,000	9,595,140.00	3,254,860.00	20,000,000.00	10,956,795.00	9,043,205
One hundred dolls ..	16,740,000	12,450,880.00	4,289,120.00	42,234,500.00	30,121,000.00	12,113,500
Five hundred dolls ..	13,650,000	13,396,500.00	253,500.00	58,844,000.00	47,502,500.00	11,341,500
One thousand dolls ..	23,490,000	23,319,000.00	171,000.00	171,881,000.00	148,819,500.00	23,061,500
Five thousand dolls ..	.....	.....	.....	541,890,000.00	507,490,000.00	34,400,000
Ten thousand dolls ..	.....	.....	.....	495,070,000.00	439,440,000.00	55,630,000
Account Geneva award .....	.....	.....	.....	33,000,580.46	33,000,580.46	.....
Total	544,130,000	242,590,249.00	301,539,751.00	1,386,839,880.46	1,229,296,901.46	157,542,979

Denomination.	One-year notes of 1863.			Two-year notes of 1863.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ten dollars	\$6,200,000	\$6,193,225	\$6,775	.....	.....	.....
Twenty dollars	16,440,000	16,425,840	14,160	.....	.....	.....
Fifty dollars	8,240,000	8,233,450	6,550	\$12,705,600	\$12,697,600	\$8,000
One hundred dollars ..	13,640,000	13,633,400	6,600	24,164,400	24,154,000	10,400
Five hundred dollars ..	.....	.....	.....	40,302,000	40,300,500	1,500
One thousand dollars ..	.....	.....	.....	89,308,000	89,289,000	19,000
Unknown .....	.....	90	.....	.....	10,500	.....
Deduct unknown destroyed .....	.....	.....	34,085	.....	.....	38,900
.....	.....	.....	90	.....	.....	10,500
Total	44,520,000	44,486,005	33,995	166,480,000	166,451,600	28,400

Denomination.	Compound-interest notes.			Aggregate.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
One dollar .....	.....	.....	.....	\$235,704,160.00	\$201,277,324.70	\$34,426,835.30
Two dollars .....	.....	.....	.....	216,187,048.00	190,756,408.80	25,430,639.20
Five dollars .....	.....	.....	.....	536,181,760.00	376,301,852.00	159,879,908.00
Ten dollars	\$23,285,200	\$23,261,530	\$23,670	625,600,440.00	423,667,594.00	201,932,846.00
Twenty dollars	30,125,840	30,088,050	37,790	537,034,240.00	387,248,530.00	149,785,710.00
Fifty dollars	60,824,000	60,756,300	67,700	235,034,800.00	204,192,085.00	33,842,715.00
One hundred dollars ..	45,094,400	45,039,400	35,000	291,977,100.00	242,998,330.00	48,978,770.00
Five hundred dollars ..	67,846,000	67,833,500	12,500	366,318,000.00	343,380,500.00	22,937,500.00
One thousand dollars ..	39,420,000	39,414,000	6,000	623,737,000.00	583,931,500.00	39,795,500.00
Five thousand dollars ..	.....	.....	.....	561,890,000.00	527,465,000.00	34,425,000.00
Ten thousand dollars ..	.....	.....	.....	535,070,000.00	479,430,000.00	55,640,000.00
Account Geneva award ..	.....	.....	.....	33,000,580.46	33,000,580.46	.....
Unknown destroyed .....	.....	.....	.....	.....	1,000,000.00	.....
Unknown destroyed .....	.....	.....	.....	.....	10,590.00	.....
Deduct unknown destroyed .....	.....	.....	.....	.....	.....	807,075,423.50
.....	.....	.....	.....	.....	.....	1,010,590.00
Total	266,595,440	266,412,780	182,660	4,800,725,128.46	3,994,660,294.96	806,064,833.50

REPORT ON THE FINANCES.

NO. 23.—UNITED STATES CURRENCY OF EACH ISSUE OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862 TO 1890.

Fiscal year.	Old demand notes.	United States notes.	One and two-year notes.	Compound-interest notes.	Fractional currency.	Total.
1862.....	\$51,105,235.00	\$96,620,000.00	-----	-----	-----	\$147,725,235.00
1863.....	3,334,000.00	387,646,589.00	-----	-----	-----	411,223,045.00
1864.....	789,037.50	447,300,203.10	\$172,620,550.00	\$6,060,000.00	22,324,283.10	649,094,073.70
1865.....	472,603.50	431,066,427.99	50,625,170.00	191,721,470.00	25,033,128.76	698,918,800.25
1866.....	272,162.75	400,780,305.85	8,439,540.50	172,369,941.00	27,008,875.36	608,870,825.46
1867.....	208,432.50	371,783,597.00	1,325,889.50	134,774,981.00	28,474,623.02	536,567,523.02
1868.....	143,912.00	356,000,000.00	716,212.00	54,608,230.00	32,727,908.47	444,196,262.47
1869.....	123,739.25	356,000,000.00	347,772.00	3,068,410.00	32,114,637.36	391,649,558.61
1870.....	106,256.00	356,000,000.00	253,952.00	2,191,670.00	39,878,684.48	398,430,562.48
1871.....	96,505.50	356,000,000.00	205,992.00	814,280.00	40,582,874.56	397,609,652.06
1872.....	88,296.25	357,500,000.00	178,222.00	623,010.00	40,855,835.27	399,245,365.52
1873.....	79,967.50	356,000,000.00	148,155.00	499,780.00	44,799,365.44	401,527,267.94
1874.....	76,732.50	381,999,073.00	130,805.00	429,080.00	45,912,003.34	428,547,693.84
1875.....	70,107.50	375,771,580.00	114,175.00	371,470.00	42,129,424.19	418,456,756.69
1876.....	66,937.50	369,772,284.00	105,405.00	331,260.00	34,446,595.39	404,722,461.89
1877.....	63,962.50	359,784,332.00	96,285.00	300,260.00	20,402,137.34	380,627,976.84
1878.....	62,297.50	346,681,016.00	90,475.00	274,780.00	16,547,768.77	363,656,357.27
1879.....	61,470.00	346,681,016.00	86,845.00	260,650.00	15,842,610.11	362,932,551.11
1880.....	60,975.00	346,681,016.00	82,815.00	243,310.00	15,590,892.70	362,659,008.70
1881.....	60,535.00	346,681,016.00	80,715.00	235,280.00	15,481,891.65	362,539,437.65
1882.....	59,695.00	346,681,016.00	77,125.00	223,560.00	15,422,186.10	362,464,552.10
1883.....	58,985.00	346,681,016.00	71,915.00	214,770.00	15,376,629.14	362,403,315.14
1884.....	58,440.00	346,681,016.00	71,335.00	211,790.00	15,355,999.64	362,378,580.64
1885.....	57,950.00	346,681,016.00	68,585.00	204,970.00	15,340,114.21	362,352,635.21
1886.....	57,445.00	346,681,016.00	66,755.00	199,660.00	15,330,025.85	362,334,901.85
1887.....	57,130.00	346,681,016.00	65,645.00	193,310.00	15,322,902.70	362,320,003.70
1888.....	56,807.50	346,681,016.00	63,845.00	189,860.00	15,298,582.15	362,290,110.65
1889.....	56,442.50	346,681,016.00	63,105.00	186,030.00	15,292,628.80	362,279,222.30
1890.....	56,032.50	346,681,016.00	62,395.00	182,660.00	15,287,449.30	362,269,552.80

NOTE.—The difference between this and other statements of the Treasurer's reports and the public debt statements in the amounts of one and two year notes and compound-interest notes outstanding, is due to the fact that the Treasurer's statements are compiled from the reports of destructions, while the debt statements are made up from the reports of redemptions, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the difference on June 30, 1890:

	One and two-year notes.	Compound-interest notes.
On hand undestroyed at beginning of the fiscal year.....	\$160	\$180
Redemptions during the fiscal year.....	590	3,290
Total.....	750	3,470
Destroyed during the fiscal year:		
Account of redemptions during the fiscal year 1889.....	160	180
Account of redemptions during the fiscal year 1890.....	550	3,190
On hand undestroyed July 1, 1890.....	40	100
Total.....	750	3,470

TREASURER.

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No. 24.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878 TO 1890, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS DESTROYED.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
One dollar.....	\$7,562,351	\$115,676,103	\$11,792,775.00	\$94,746,228.70	\$20,929,874.30
Two dollars.....	6,288,000	119,807,048	10,746,878.00	98,896,099.80	20,910,948.20
Five dollars.....	15,820,000	194,541,760	16,111,867.00	139,872,203.50	54,669,556.50
Ten dollars.....	11,380,000	227,091,240	13,763,063.00	161,539,596.00	65,551,644.00
Twenty dollars.....	9,200,000	200,482,400	9,086,554.00	137,761,757.00	62,720,643.00
Fifty dollars.....	3,200,000	87,715,200	6,267,030.00	60,532,520.00	27,182,680.00
One hundred dollars.....	6,408,600	95,977,800	4,194,100.00	64,353,130.00	31,624,670.00
Five hundred dollars.....	4,817,000	154,626,000	4,424,000.00	123,747,500.00	30,878,500.00
One thousand dollars.....	2,600,000	238,228,000	3,973,000.00	205,015,500.00	33,212,500.00
Five thousand dollars.....					
Ten thousand dollars.....					
Total.....	67,275,951	1,434,145,551	80,359,267.00	1,086,464,535.00	347,681,016.00
1879.					
One dollar.....	6,503,133	122,179,236	9,223,026.50	103,969,255.20	18,209,980.80
Two dollars.....	5,892,000	125,699,048	8,710,295.00	107,006,394.80	18,092,653.20
Five dollars.....	11,060,000	205,601,760	11,622,443.50	151,494,647.00	54,107,113.00
Ten dollars.....	9,280,000	236,371,240	10,193,082.00	171,732,678.00	64,638,562.00
Twenty dollars.....	7,400,000	207,882,400	9,649,756.00	147,411,513.00	60,470,887.00
Fifty dollars.....	2,400,000	96,115,200	4,059,340.00	64,591,860.00	25,523,340.00
One hundred dollars.....	5,007,700	100,985,500	4,593,890.00	68,947,020.00	32,038,480.00
Five hundred dollars.....	5,650,000	160,276,000	3,959,000.00	127,706,500.00	32,569,500.00
One thousand dollars.....	3,900,000	242,128,000	2,042,000.00	207,057,500.00	35,070,500.00
Five thousand dollars.....	4,005,000	4,005,000	5,000.00	5,000.00	4,000,000.00
Ten thousand dollars.....	3,010,000	3,010,000	50,000.00	50,000.00	2,960,000.00
Total.....	64,107,833	1,498,253,384	64,107,833.00	1,150,572,368.00	347,681,016.00
1880.					
One dollar.....	9,057,863	131,237,099	6,935,511.80	110,904,767.00	20,332,332.00
Two dollars.....	8,292,000	133,931,048	5,971,840.20	113,578,235.00	20,352,813.00
Five dollars.....	19,660,000	225,281,766	8,354,565.00	159,849,212.00	65,432,554.00
Ten dollars.....	16,520,000	252,891,240	6,241,811.00	177,974,489.00	74,916,751.00
Twenty dollars.....	17,360,000	225,242,400	5,687,680.00	153,099,193.00	72,143,207.00
Fifty dollars.....	1,400,000	91,515,200	2,115,545.00	66,706,205.00	24,808,995.00
One hundred dollars.....	3,052,700	104,038,200	2,293,310.00	71,240,330.00	32,797,870.00
Five hundred dollars.....	2,300,000	162,576,000	15,645,500.00	143,352,000.00	19,224,000.00
One thousand dollars.....	700,000	242,828,000	19,238,000.00	226,295,500.00	16,532,500.00
Five thousand dollars.....	1,000,000	5,005,000	4,320,000.00	4,325,000.00	680,000.00
Ten thousand dollars.....	2,000,000	5,010,000	4,500,000.00	4,550,000.00	460,000.00
Total.....	81,302,563	1,579,555,947	81,302,563.00	1,231,874,931.00	347,681,016.00
1881.					
One dollar.....	9,899,034	141,126,133	7,575,604.40	118,480,371.40	22,645,761.60
Two dollars.....	8,752,000	142,683,048	6,860,690.60	120,438,825.60	22,244,122.40
Five dollars.....	14,760,000	240,041,760	10,623,470.00	170,472,682.00	69,569,078.00
Ten dollars.....	9,160,000	262,051,240	7,086,364.00	185,060,853.00	76,990,387.00
Twenty dollars.....	6,240,000	231,482,400	6,111,610.00	159,210,803.00	72,271,597.00
Fifty dollars.....	1,200,000	92,715,200	2,306,085.00	69,012,290.00	23,702,910.00
One hundred dollars.....	2,844,300	106,982,500	2,794,510.00	74,034,840.00	32,947,660.00
Five hundred dollars.....	700,000	163,276,000	5,354,000.00	145,706,000.00	14,570,000.00
One thousand dollars.....	900,000	243,728,000	5,408,000.00	231,703,500.00	12,024,500.00
Five thousand dollars.....		5,005,000	225,000.00	4,550,000.00	455,000.00
Ten thousand dollars.....		5,010,000	200,000.00	4,750,000.00	260,000.00
Total.....	54,545,334	1,634,101,281	54,545,334.00	1,286,420,265.00	347,681,016.00
1882.					
One dollar.....	11,445,524	152,571,657	8,370,332.00	126,850,703.40	25,720,953.60
Two dollars.....	10,472,000	153,155,048	8,093,497.00	128,532,422.60	24,622,625.40
Five dollars.....	14,280,000	254,321,760	16,506,538.00	186,979,220.00	67,342,540.00
Ten dollars.....	6,680,000	268,731,240	10,885,621.00	195,946,474.00	72,784,766.00
Twenty dollars.....	5,680,000	237,162,400	9,294,126.00	168,504,929.00	68,657,471.00
Fifty dollars.....	3,200,000	95,915,200	2,711,140.00	71,723,430.00	24,191,770.00
One hundred dollars.....	4,527,900	111,510,400	3,006,170.00	77,041,010.00	34,469,390.00
Five hundred dollars.....	1,750,000	165,026,000	1,444,000.00	150,150,000.00	14,876,000.00
One thousand dollars.....	1,500,000	245,228,000	1,189,000.00	232,592,500.00	12,335,500.00
Five thousand dollars.....	4,995,000	10,000,000	5,030,000.00	9,580,000.00	420,000.00
Ten thousand dollars.....	14,990,000	20,000,000	12,990,000.00	17,740,000.00	2,260,000.00
Total.....	79,520,424	1,713,621,705	79,520,424.00	1,365,940,689.00	347,681,016.00

NO. 24.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1883.					
One dollar.....	\$11,986,114	\$164,557,771	\$9,970,610.80	\$136,821,314.20	\$27,736,456.80
Two dollars.....	9,672,000	162,827,048	8,770,231.20	137,302,653.80	25,524,394.20
Five dollars.....	22,860,000	277,181,760	19,052,455.00	206,031,675.00	71,150,085.00
Ten dollars.....	14,240,000	282,971,240	14,291,880.00	210,238,354.00	72,732,886.00
Twenty dollars.....	6,000,000	243,162,400	12,210,562.00	180,715,491.00	62,446,909.00
Fifty dollars.....	3,900,000	99,815,200	4,205,875.00	75,929,305.00	23,885,895.00
One hundred dollars.....	4,356,600	115,867,000	4,523,600.00	81,564,610.00	34,302,390.00
Five hundred dollars.....	2,350,000	167,376,000	2,127,500.00	152,277,500.00	15,098,500.00
One thousand dollars.....	4,400,000	249,628,000	2,407,000.00	235,299,500.00	14,328,500.00
Five thousand dollars.....	10,000,000	20,000,000	10,105,000.00	19,685,000.00	315,000.00
Ten thousand dollars.....	20,000,000	40,000,000	22,100,000.00	39,840,000.00	160,000.00
Total.....	109,764,714	1,823,386,419	109,764,714.00	1,475,705,403.00	347,681,016.00
1884.					
One dollar.....	8,943,236	173,501,007	10,019,508.00	146,840,822.20	26,660,184.80
Two dollars.....	7,808,000	170,635,048	8,434,508.00	145,737,161.80	24,897,886.20
Five dollars.....	23,420,000	300,601,760	19,017,170.00	225,048,845.00	75,552,915.00
Ten dollars.....	12,160,000	295,131,240	15,365,870.00	225,604,224.00	69,527,016.00
Twenty dollars.....	9,280,000	252,442,400	13,672,280.00	194,387,771.00	58,054,629.00
Fifty dollars.....	4,200,000	104,015,200	4,877,000.00	80,806,305.00	23,208,895.00
One hundred dollars.....	5,237,000	121,164,000	5,898,400.00	87,463,010.00	33,604,990.00
Five hundred dollars.....	4,900,000	172,276,000	3,084,500.00	155,362,000.00	16,914,000.00
One thousand dollars.....	10,000,000	259,628,000	5,294,000.00	240,593,500.00	19,034,500.00
Five thousand dollars.....	20,000,000	20,000,000	185,000.00	19,870,000.00	130,000.00
Ten thousand dollars.....	40,000,000	40,000,000	100,000.00	39,940,000.00	60,000.00
Total.....	85,948,236	1,909,334,655	85,948,236.00	1,561,653,639.00	347,681,016.00
1885.					
One dollar.....	10,187,153	183,688,160	11,895,276.00	158,736,008.20	24,952,061.80
Two dollars.....	10,856,000	181,491,048	10,458,817.00	156,195,978.80	25,295,069.20
Five dollars.....	19,300,000	319,901,760	18,855,110.00	243,903,955.00	75,997,805.00
Ten dollars.....	9,640,000	304,771,240	14,627,630.00	240,231,854.00	64,539,386.00
Twenty dollars.....	9,760,000	262,202,400	12,688,120.00	207,075,891.00	55,126,509.00
Fifty dollars.....	4,800,000	108,815,200	4,549,000.00	85,355,305.00	23,459,895.00
One hundred dollars.....	5,600,000	126,704,000	6,344,200.00	93,807,210.00	32,896,790.00
Five hundred dollars.....	2,350,000	174,626,000	2,707,000.00	153,069,000.00	16,557,000.00
One thousand dollars.....	12,000,000	271,628,000	2,318,000.00	242,911,500.00	28,716,500.00
Five thousand dollars.....	20,000,000	20,000,000	30,000.00	19,900,000.00	100,000.00
Ten thousand dollars.....	40,000,000	40,000,000	20,000.00	39,960,000.00	40,000.00
Total.....	84,493,153	1,993,827,808	84,493,153.00	1,646,146,792.00	347,681,016.00
1886.					
One dollar.....	183,688,160	7,348,139.40	166,084,237.60	17,603,922.40	17,603,922.40
Two dollars.....	181,491,048	7,090,699.60	163,286,678.40	18,204,369.60	18,204,369.60
Five dollars.....	21,320,000	341,221,760	11,688,536.00	255,592,541.00	85,629,219.00
Ten dollars.....	9,960,000	314,731,240	7,840,725.00	248,072,579.00	66,658,661.00
Twenty dollars.....	7,120,000	269,322,400	7,168,130.00	214,244,021.00	55,078,379.00
Fifty dollars.....	2,000,000	110,815,200	2,168,630.00	87,523,335.00	23,291,265.00
One hundred dollars.....	4,700,000	131,404,000	6,237,090.00	100,044,300.00	31,359,700.00
Five hundred dollars.....	400,000	175,026,000	4,533,000.00	162,602,000.00	12,424,000.00
One thousand dollars.....	17,500,000	289,128,000	8,855,000.00	251,766,500.00	37,361,500.00
Five thousand dollars.....	20,000,000	20,000,000	40,000.00	19,940,000.00	60,000.00
Ten thousand dollars.....	40,000,000	40,000,000	30,000.00	39,990,000.00	10,000.00
Total.....	63,000,000	2,056,827,808	63,000,000.00	1,709,146,792.00	347,681,016.00
1887.					
One dollar.....	183,688,160	8,806,545.90	174,890,783.50	8,797,376.50	8,797,376.50
Two dollars.....	181,491,048	9,195,797.60	172,482,476.00	9,008,572.00	9,008,572.00
Five dollars.....	26,740,000	367,961,760	17,304,368.50	272,896,909.50	95,064,850.50
Ten dollars.....	22,640,000	337,371,240	8,927,190.00	256,999,769.00	80,371,471.00
Twenty dollars.....	16,240,000	285,562,400	7,389,018.00	221,633,039.00	63,929,361.00
Fifty dollars.....	2,000,000	112,815,200	3,382,280.00	90,906,215.00	21,908,985.00
One hundred dollars.....	2,800,000	134,204,000	4,516,300.00	104,560,600.00	29,643,400.00
Five hundred dollars.....	400,000	175,026,000	4,719,500.00	167,321,500.00	7,704,500.00
One thousand dollars.....	3,648,000	292,776,000	9,812,000.00	261,578,500.00	31,197,500.00
Five thousand dollars.....	20,000,000	20,000,000	15,000.00	19,955,000.00	45,000.00
Ten thousand dollars.....	40,000,000	40,000,000	30,000.00	39,990,000.00	10,000.00
Total.....	74,068,000	2,130,895,808	74,068,000.00	1,783,214,792.00	347,681,016.00

No. 24.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1888.					
One dollar.....		\$183,688,160	\$3,617,144.00	\$178,507,927.50	\$5,180,232.50
Two dollars.....		181,491,048	4,031,636.00	176,514,112.00	4,976,936.00
Five dollars.....	\$7,300,000	375,261,760	21,309,978.00	294,206,887.50	81,054,872.50
Ten dollars.....	17,000,000	354,371,240	11,107,070.00	268,106,839.00	86,264,401.00
Twenty dollars.....	28,800,000	314,362,400	7,915,437.00	229,548,476.00	84,813,924.00
Fifty dollars.....	2,800,000	115,615,200	2,838,435.00	93,744,650.00	21,870,550.00
One hundred dollars.....	4,900,000	139,104,000	3,439,300.00	107,999,900.00	31,104,100.00
Five hundred dollars.....	1,500,000	176,526,000	1,136,500.00	168,458,000.00	8,068,000.00
One thousand dollars.....	1,352,000	294,128,000	8,246,500.00	269,825,000.00	24,303,000.00
Five thousand dollars.....		20,000,000	10,000.00	19,965,000.00	35,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
Total.....	63,652,000	2,194,547,808	63,652,000.00	1,846,866,792.00	347,681,016.00
1889.					
One dollar.....		183,688,160	1,465,704.60	179,973,632.10	3,714,527.90
Two dollars.....		181,491,048	1,625,642.40	178,139,754.40	3,351,293.60
Five dollars.....	13,720,000	375,261,760	22,719,112.00	316,926,799.50	58,334,960.50
Ten dollars.....	18,820,000	335,242,400	10,280,678.00	281,506,987.00	86,564,253.00
Twenty dollars.....	6,000,000	121,615,200	3,628,135.00	97,372,785.00	24,242,415.00
Fifty dollars.....	7,800,000	146,704,000	3,895,280.00	111,895,180.00	34,808,820.00
One hundred dollars.....	7,750,000	184,276,000	1,318,500.00	169,776,500.00	14,499,500.00
One thousand dollars.....	5,500,000	299,628,000	1,116,000.00	270,941,000.00	28,687,000.00
Five thousand dollars.....		20,000,000		19,965,000.00	35,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
Total.....	59,450,000	2,253,997,808	59,450,000.00	1,906,316,792.00	347,681,016.00
1890.					
One dollar.....	216,000	183,904,160	638,174.70	180,611,806.80	3,292,353.20
Two dollars.....	216,000	181,707,048	694,414.80	178,834,169.20	2,872,878.80
Five dollars.....	20,020,000	395,281,760	20,624,576.50	337,551,376.00	57,730,384.00
Ten dollars.....	19,720,000	337,811,240	15,893,453.00	297,400,440.00	90,410,800.00
Twenty dollars.....	31,360,000	364,602,400	13,286,896.00	253,116,050.00	111,486,350.00
Fifty dollars.....	1,800,000	123,415,200	4,580,015.00	101,952,800.00	21,462,400.00
One hundred dollars.....	3,400,000	150,104,000	5,684,470.00	117,579,650.00	32,524,350.00
Five hundred dollars.....	1,400,000	185,676,000	4,571,000.00	174,347,500.00	11,328,500.00
One thousand dollars.....		299,628,000	12,149,000.00	283,090,000.00	16,538,000.00
Five thousand dollars.....		20,000,000	10,000.00	19,975,000.00	25,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
Total.....	78,132,000	2,332,129,808	78,132,000.00	1,984,448,792.00	347,681,016.00

No. 25—CURRENCY CERTIFICATES, ACT OF JUNE 8, 1872, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, FROM 1873 TO 1890.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1873.					
Five thousand dollars.....	\$11,790,000	\$11,790,000	\$3,310,000	\$3,310,000	\$8,480,000
Ten thousand dollars.....	45,450,000	45,450,000	22,120,000	22,120,000	23,330,000
Total.....	57,240,000	57,240,000	25,430,000	25,430,000	31,810,000
1874.					
Five thousand dollars.....	7,895,000	19,685,000	8,855,000	12,165,000	7,520,000
Ten thousand dollars.....	72,770,000	118,220,000	44,630,000	68,750,000	41,470,000
Total.....	80,665,000	137,905,000	53,485,000	78,915,000	58,990,000
1875.					
Five thousand dollars.....	4,525,000	24,210,000	7,550,000	19,715,000	4,495,000
Ten thousand dollars.....	76,570,000	194,790,000	73,490,000	140,240,000	54,550,000
Total.....	81,095,000	219,000,000	81,040,000	159,955,000	59,045,000
1876.					
Five thousand dollars.....	28,760,000	52,970,000	19,595,000	39,310,000	13,660,000
Ten thousand dollars.....	53,640,000	248,430,000	88,710,000	228,950,000	19,480,000
Total.....	82,400,000	301,400,000	108,305,000	268,260,000	33,140,000

No. 25.—CURRENCY CERTIFICATES, ACT OF JUNE 8, 1872, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1877.					
Five thousand dollars.....	\$7,135,000	\$60,105,000	\$11,625,000	\$50,935,000	\$9,170,000
Ten thousand dollars.....	69,750,000	318,180,000	44,420,000	273,370,000	44,810,000
Total.....	76,885,000	378,285,000	56,045,000	324,305,000	53,980,000
1878.					
Five thousand dollars.....	7,300,000	67,405,000	11,125,000	61,990,000	5,415,000
Ten thousand dollars.....	79,380,000	397,560,000	84,300,000	356,730,000	40,830,000
Total.....	86,680,000	464,965,000	95,425,000	418,720,000	46,245,000
1879.					
Five thousand dollars.....	7,435,000	74,840,000	9,500,000	71,490,000	3,350,000
Ten thousand dollars.....	72,330,000	479,890,000	97,180,000	453,910,000	25,980,000
Total.....	89,765,000	554,730,000	106,680,000	525,400,000	29,330,000
1880.					
Five thousand dollars.....	4,015,000	78,855,000	5,240,000	76,730,000	2,125,000
Ten thousand dollars.....	43,040,000	522,930,000	56,870,000	510,780,000	12,150,000
Total.....	47,055,000	601,785,000	62,110,000	587,510,000	14,275,000
1881.					
Five thousand dollars.....	2,215,000	81,070,000	2,875,000	79,605,000	1,465,000
Ten thousand dollars.....	15,350,000	538,280,000	17,350,000	528,130,000	10,150,000
Total.....	17,565,000	619,350,000	20,225,000	607,735,000	11,615,000
1882.					
Five thousand dollars.....	2,950,000	84,020,000	1,875,000	81,480,000	2,540,000
Ten thousand dollars.....	13,960,000	552,240,000	13,290,000	541,420,000	10,820,000
Total.....	16,910,000	636,260,000	15,165,000	622,900,000	13,360,000
1883.					
Five thousand dollars.....	3,470,000	87,490,000	3,520,000	85,000,000	2,490,000
Ten thousand dollars.....	16,560,000	568,800,000	16,690,000	558,110,000	10,690,000
Total.....	20,030,000	656,290,000	20,210,000	643,110,000	13,180,000
1884.					
Five thousand dollars.....	4,300,000	91,790,000	4,520,000	89,520,000	2,270,000
Ten thousand dollars.....	22,570,000	591,370,000	23,300,000	581,410,000	9,960,000
Total.....	26,870,000	683,160,000	27,820,000	670,930,000	12,230,000
1885.					
Five thousand dollars.....	5,785,000	97,575,000	4,390,000	93,910,000	3,665,000
Ten thousand dollars.....	50,770,000	642,140,000	35,110,000	616,520,000	25,620,000
Total.....	56,555,000	739,715,000	39,500,000	710,430,000	29,285,000
1886.					
Five thousand dollars.....	4,630,000	102,205,000	6,085,000	99,995,000	2,210,000
Ten thousand dollars.....	43,020,000	685,160,000	52,740,000	669,260,000	15,900,000
Total.....	47,650,000	787,365,000	58,825,000	769,255,000	18,110,000
1887.					
Five thousand dollars.....	28,400,000	102,205,000	1,740,000	101,735,000	470,000
Ten thousand dollars.....	28,400,000	713,560,000	35,750,000	705,010,000	8,550,000
Total.....	28,400,000	815,765,000	37,490,000	806,745,000	9,020,000
1888.					
Five thousand dollars.....	230,000	102,435,000	65,000	101,800,000	635,000
Ten thousand dollars.....	30,170,000	743,730,000	24,490,000	729,500,000	14,230,000
Total.....	30,400,000	846,165,000	24,555,000	831,300,000	14,865,000
1889.					
Five thousand dollars.....	32,650,000	102,435,000	90,000	101,890,000	545,000
Ten thousand dollars.....	32,650,000	776,380,000	30,230,000	759,730,000	16,650,000
Total.....	32,650,000	878,815,000	30,320,000	861,620,000	17,195,000
1890.					
Five thousand dollars.....	23,480,000	102,435,000	95,000	101,985,000	450,000
Ten thousand dollars.....	23,480,000	799,860,000	28,190,000	787,920,000	11,940,000
Total.....	23,480,000	902,295,000	28,285,000	889,905,000	12,390,000

No. 26.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED; AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878 TO 1890, EXCLUSIVE OF \$33,000,580.46 IN IRREGULAR AMOUNTS. ISSUED AND REDEEMED ON ACCOUNT OF THE GENEVA AWARD.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
Twenty dollars.....		\$960,000		\$958,000	\$2,000
Fifty dollars.....					
One hundred dollars.....	\$1,448,400	19,910,900	\$1,315,000	18,572,900	1,338,000
Five hundred dollars.....	1,795,000	32,308,000	1,791,000	29,286,000	3,022,000
One thousand dollars.....	4,534,000	120,143,000	4,422,000	113,938,000	6,205,000
Five thousand dollars.....	8,275,000	453,655,000	8,870,000	448,256,000	5,400,000
Ten thousand dollars.....	34,290,000	308,840,000	31,150,000	280,440,000	28,400,000
Total.....	50,342,400	935,816,900	47,548,000	891,449,900	44,367,000
1879.					
Twenty dollars.....		960,000	500	958,500	1,500
Fifty dollars.....					
One hundred dollars.....	325,400	20,234,300	962,200	19,535,100	699,200
Five hundred dollars.....	536,000	32,844,000	2,348,000	31,634,000	1,210,000
One thousand dollars.....	1,738,000	121,881,000	4,945,000	118,885,000	2,998,000
Five thousand dollars.....	4,230,000	457,885,000	7,175,000	455,430,000	2,455,000
Ten thousand dollars.....	5,490,000	314,330,000	25,840,000	306,280,000	8,050,000
Total.....	12,317,400	948,134,300	41,270,700	932,720,600	15,413,700
1880.					
Twenty dollars.....		960,000	400	958,900	1,100
Fifty dollars.....					
One hundred dollars.....		20,234,300	291,200	19,826,300	408,000
Five hundred dollars.....		32,844,000	744,500	32,378,500	465,500
One thousand dollars.....		121,881,000	1,788,000	120,671,000	1,210,000
Five thousand dollars.....		457,885,000	1,383,000	456,815,000	1,070,000
Ten thousand dollars.....		314,330,000	3,200,000	309,480,000	4,850,000
Total.....		948,134,300	7,409,100	940,129,700	8,004,600
1881.					
Twenty dollars.....		960,000	380	959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	139,300	19,965,600	268,700
Five hundred dollars.....		32,844,000	207,000	32,535,500	258,500
One thousand dollars.....		121,881,000	485,000	121,156,000	725,000
Five thousand dollars.....		457,885,000	270,000	457,085,000	800,000
Ten thousand dollars.....		314,330,000	1,120,000	310,600,000	3,730,000
Total.....		948,134,300	2,221,680	942,351,380	5,782,920
1882.					
Twenty dollars.....		960,000		959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	44,860	20,010,400	223,900
Five hundred dollars.....		32,844,000	50,000	32,635,500	208,500
One thousand dollars.....		121,881,000	151,000	121,307,000	574,000
Five thousand dollars.....		457,885,000	210,000	457,295,000	590,000
Ten thousand dollars.....		314,330,000	290,000	310,890,000	3,440,000
Total.....		948,134,300	745,800	943,097,180	5,037,120
1883.					
Twenty dollars.....	9,360,000	10,320,000	197,180	1,156,460	9,163,540
Fifty dollars.....	9,200,000	9,200,000	149,200	149,200	9,050,800
One hundred dollars.....	8,900,000	29,134,300	251,100	20,261,500	8,872,800
Five hundred dollars.....	8,250,000	41,094,000	331,000	32,966,500	8,127,500
One thousand dollars.....	13,000,000	134,881,000	640,000	121,947,000	12,934,000
Five thousand dollars.....	8,000,000	465,885,000	1,160,000	458,455,000	7,430,000
Ten thousand dollars.....	30,000,000	344,330,000	6,640,000	317,530,000	26,800,000
Total.....	86,710,000	1,034,844,300	9,368,480	952,465,660	82,378,640
1884.					
Twenty dollars.....	5,520,000	15,840,000	1,328,180	2,484,640	13,355,360
Fifty dollars.....	1,300,000	10,500,000	1,231,800	1,381,000	9,119,000
One hundred dollars.....	1,400,000	30,534,300	1,083,000	21,344,500	9,189,800
Five hundred dollars.....	2,250,000	43,344,000	1,596,000	34,562,500	8,781,500
One thousand dollars.....	4,000,000	138,881,000	2,132,000	124,079,000	14,802,000
Five thousand dollars.....	7,000,000	472,885,000	3,435,000	461,890,000	10,995,000
Ten thousand dollars.....	20,000,000	364,330,000	14,650,000	332,180,000	32,150,000
Total.....	41,470,000	1,076,314,300	25,455,980	977,921,640	98,392,660

No. 26.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1885.					
Twenty dollars.....	\$400,000	\$16,240,000	\$1,411,020	\$3,895,660	\$12,344,340
Fifty dollars.....	2,700,000	13,200,000	1,375,200	2,756,200	10,443,800
One hundred dollars.....	1,800,000	32,334,300	1,386,300	22,730,800	9,603,500
Five hundred dollars.....	6,600,000	49,944,000	1,189,000	35,751,500	14,192,500
One thousand dollars.....	9,000,000	147,881,000	1,443,000	125,322,000	22,559,000
Five thousand dollars.....	7,500,000	480,385,000	3,995,000	465,886,000	14,500,000
Ten thousand dollars.....	35,000,000	399,330,000	10,270,000	342,450,000	56,880,000
Total.....	63,000,000	1,139,314,300	21,069,520	998,991,160	140,323,140
1886.					
Twenty dollars.....	640,000	16,880,000	1,007,450	4,903,110	11,976,890
Fifty dollars.....	100,000	13,300,000	825,845	3,582,045	9,717,955
One hundred dollars.....	100,000	32,434,300	690,100	23,420,900	9,013,400
Five hundred dollars.....	200,000	50,144,000	952,500	36,704,000	13,440,000
One thousand dollars.....		147,881,000	3,863,000	129,383,000	18,498,000
Five thousand dollars.....		480,385,000	680,000	466,363,000	13,020,000
Ten thousand dollars.....		399,330,000	2,170,000	342,620,000	56,710,000
Total.....	1,040,000	1,140,354,300	10,188,895	1,009,180,055	131,174,245
1887.					
Twenty dollars.....		16,880,000	1,104,828	6,007,938	10,872,062
Fifty dollars.....		13,300,000	1,492,600	5,074,645	8,225,355
One hundred dollars.....		32,434,300	1,056,000	24,476,900	7,957,400
Five hundred dollars.....		50,144,000	1,409,000	38,113,000	12,031,000
One thousand dollars.....		147,881,000	1,120,000	130,505,000	17,376,000
Five thousand dollars.....		480,385,000	625,000	467,190,000	13,195,000
Ten thousand dollars.....		399,330,000	2,860,000	347,500,000	51,830,000
Total.....		1,140,354,300	9,687,428	1,018,867,483	121,486,817
1888.					
Twenty dollars.....	4,160,000	21,040,000	2,070,062	8,078,000	12,962,000
Fifty dollars.....	4,500,000	17,800,000	2,480,205	7,554,850	10,245,150
One hundred dollars.....	7,800,000	40,234,300	2,038,400	26,565,300	13,669,000
Five hundred dollars.....	4,700,000	54,844,000	4,420,000	42,533,000	12,311,000
One thousand dollars.....	14,000,000	161,881,000	5,875,000	136,350,000	25,501,000
Five thousand dollars.....	20,000,000	500,385,000	9,330,000	476,520,000	23,865,000
Ten thousand dollars.....	30,000,000	429,330,000	38,360,000	385,860,000	43,470,000
Total.....	85,160,000	1,225,514,300	64,623,667	1,083,491,150	142,023,150
1889.					
Twenty dollars.....		21,040,000	1,982,898	10,060,898	10,979,102
Fifty dollars.....		17,800,000	1,801,800	9,356,650	8,443,350
One hundred dollars.....		40,234,300	2,021,900	28,587,200	11,647,100
Five hundred dollars.....	2,000,000	56,844,000	3,235,500	45,768,500	11,075,500
One thousand dollars.....	6,000,000	167,881,000	10,287,500	146,667,500	21,213,500
Five thousand dollars.....	30,155,000	530,540,000	17,020,000	493,540,000	37,000,000
Ten thousand dollars.....	41,120,000	470,450,000	30,900,000	416,760,000	53,690,000
Total.....	79,275,000	1,304,789,300	67,249,598	1,150,740,748	154,048,552
1890.					
Twenty dollars.....	2,880,000	23,920,000	1,905,628	11,966,526	11,953,474
Fifty dollars.....	2,200,000	20,000,000	1,600,145	10,956,795	9,043,205
One hundred dollars.....	2,000,000	42,234,300	1,533,800	30,121,000	12,113,300
Five hundred dollars.....	2,000,000	58,544,000	1,734,000	47,502,500	11,041,500
One thousand dollars.....	4,000,000	171,881,000	2,152,000	148,819,500	23,061,500
Five thousand dollars.....	11,350,000	541,890,000	13,950,000	507,490,000	34,400,000
Ten thousand dollars.....	24,620,000	495,070,000	22,680,000	439,440,000	55,630,000
Total.....	49,050,000	1,353,839,300	45,555,573	1,196,296,321	157,542,973

NO. 27.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878 TO 1890.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
Ten dollars	\$123,220	\$123,220			\$123,220.00
Twenty dollars	10,240	10,240			10,240.00
Fifty dollars	13,250	13,250			13,250.00
One hundred dollars	179,700	179,700			179,700.00
Five hundred dollars	268,000	268,000			268,000.00
One thousand dollars	1,256,000	1,256,000			1,256,000.00
Total	1,850,410	1,850,410			1,850,410.00
1879.					
Ten dollars	43,780	167,000	\$3,170.00	\$3,170.00	163,830.00
Twenty dollars	85,760	96,000	580.00	580.00	95,420.00
Fifty dollars	131,750	145,000			145,000.00
One hundred dollars	301,800	481,000	5,300.00	5,300.00	475,700.00
Five hundred dollars	2,000,000	2,268,000	1,768,000.00	1,768,000.00	500,000.00
One thousand dollars	6,587,000	7,843,000	6,683,000.00	6,683,000.00	1,160,000.00
Total	9,149,590	11,000,000	8,460,050.00	8,460,050.00	2,539,950.00
1880.					
Ten dollars	2,007,000	2,174,000	23,490.00	26,660.00	2,147,340.00
Twenty dollars	1,890,000	1,986,000	10,540.00	11,120.00	1,974,880.00
Fifty dollars	1,195,000	1,340,000	11,050.00	11,050.00	1,328,950.00
One hundred dollars	1,449,000	1,930,000	20,100.00	25,400.00	1,904,600.00
Five hundred dollars	750,000	3,018,000	20,500.00	1,788,500.00	1,229,500.00
One thousand dollars	2,727,000	10,570,000	98,000.00	6,781,000.00	3,789,000.00
Total	10,018,000	21,018,000	183,680.00	8,643,730.00	12,374,270.00
1881.					
Ten dollars	18,700,000	20,874,000	480,310.00	506,970.00	20,367,030.00
Twenty dollars	16,560,000	18,546,000	372,780.00	383,900.00	18,162,100.00
Fifty dollars	2,310,000	3,650,000	157,350.00	168,400.00	3,481,600.00
One hundred dollars	2,410,000	4,340,000	285,300.00	310,700.00	4,029,300.00
Five hundred dollars	632,000	3,650,000	215,000.00	2,003,500.00	1,646,500.00
One thousand dollars	300,000	10,870,000	609,000.00	7,390,000.00	3,480,000.00
Total	40,912,000	61,930,000	2,119,740.00	10,763,470.00	51,166,530.00
1882.					
Ten dollars	12,240,000	33,114,000	3,361,310.00	3,868,280.00	29,245,720.00
Twenty dollars	9,040,000	27,586,000	2,241,860.00	2,625,760.00	24,960,240.00
Fifty dollars	400,000	4,050,000	593,050.00	766,450.00	3,283,550.00
One hundred dollars	800,000	5,140,000	808,600.00	1,119,300.00	4,020,700.00
Five hundred dollars	700,000	4,350,000	612,000.00	2,615,500.00	1,734,500.00
One thousand dollars	1,120,000	11,990,000	1,748,000.00	3,138,000.00	2,852,000.00
Total	24,300,000	86,230,000	9,369,820.00	20,133,290.00	66,096,710.00
1883.					
Ten dollars	11,880,000	44,994,000	4,237,828.00	8,106,108.00	36,887,892.00
Twenty dollars	13,360,000	40,946,000	3,167,456.00	5,793,216.00	35,152,784.00
Fifty dollars	1,600,000	5,650,000	886,615.00	1,653,065.00	3,996,935.00
One hundred dollars	2,400,000	7,540,000	1,173,480.00	2,292,780.00	5,247,220.00
Five hundred dollars	1,800,000	6,150,000	1,008,500.00	3,624,000.00	2,526,000.00
One thousand dollars	4,000,000	15,990,000	2,046,000.00	11,184,000.00	4,806,000.00
Total	35,040,000	121,270,000	12,519,879.00	32,653,169.00	88,616,831.00
1884.					
Ten dollars	19,000,000	63,994,000	8,397,180.00	16,503,288.00	47,490,712.00
Twenty dollars	20,080,000	61,026,000	7,368,260.00	13,161,476.00	47,864,524.00
Fifty dollars	3,200,000	8,850,000	903,300.00	2,556,365.00	6,293,635.00
One hundred dollars	4,000,000	11,540,000	1,107,900.00	3,400,680.00	8,139,320.00
Five hundred dollars	2,500,000	8,650,000	648,500.00	4,272,500.00	4,377,500.00
One thousand dollars	3,500,000	19,490,000	1,580,000.00	12,764,000.00	6,726,000.00
Total	52,280,000	173,550,000	20,005,140.00	52,658,309.00	120,891,691.00
1885.					
Ten dollars	14,040,000	78,034,000	9,733,585.00	26,286,873.00	51,747,127.00
Twenty dollars	12,160,000	73,186,000	8,013,560.00	21,175,036.00	52,010,964.00
Fifty dollars	2,200,000	11,050,000	839,600.00	3,395,965.00	7,654,035.00
One hundred dollars	2,600,000	14,140,000	860,800.00	4,261,480.00	9,878,520.00
Five hundred dollars	5,000,000	13,650,000	467,500.00	4,740,000.00	8,910,000.00
One thousand dollars	4,000,000	23,490,000	1,025,000.00	13,789,000.00	9,701,000.00
Total	40,000,000	213,550,000	20,990,045.00	73,648,354.00	139,901,646.00

No. 27.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND
AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1886.					
Ten dollars	\$3,800,000	\$31,834,000	\$5,277,740.00	\$31,564,618.00	\$50,269,387.00
Twenty dollars	800,000	73,986,000	7,853,336.00	29,028,372.00	44,957,628.00
Fifty dollars		11,050,000	269,195.00	3,665,160.00	7,384,840.00
One hundred dollars		14,140,000	267,700.00	4,529,180.00	9,610,820.00
Five hundred dollars		13,650,000	7,075,000.00	11,815,000.00	1,835,000.00
One thousand dollars		23,490,000	7,781,000.00	21,570,000.00	1,920,000.00
Total	4,600,000	218,150,000	28,523,971.00	102,172,325.00	115,977,675.00
1887.					
One dollar	14,156,000	14,156,000	176,503.90	176,503.90	13,979,496.10
Two dollars	8,976,000	8,976,000	70,003.60	70,003.60	8,905,996.40
Five dollars	7,760,000	7,760,000	31,758.50	31,758.50	7,728,241.50
Ten dollars	10,440,000	92,274,000	6,508,517.00	38,073,130.00	54,200,870.00
Twenty dollars	5,320,000	83,506,000	3,268,612.00	32,876,984.00	50,629,016.00
Fifty dollars	1,000,000	12,050,000	3,188,740.00	6,853,900.00	5,196,100.00
One hundred dollars		14,140,000	5,897,300.00	10,423,570.00	3,713,430.00
Five hundred dollars		13,650,000	1,166,000.00	12,981,000.00	669,000.00
One thousand dollars		23,490,000	1,399,000.00	22,969,000.00	521,000.00
Total	51,852,000	270,002,000	22,286,525.00	124,458,850.00	145,543,150.00
1888.					
One dollar	14,172,000	28,328,000	1,419,892.10	1,556,396.00	26,731,604.00
Two dollars	10,424,000	19,400,000	732,755.40	802,762.00	18,597,238.00
Five dollars	44,700,000	52,460,000	818,381.50	850,140.00	51,609,860.00
Ten dollars	36,520,000	128,794,000	10,255,360.00	48,328,490.00	80,465,510.00
Twenty dollars	80,000	83,586,000	6,868,856.00	39,745,840.00	43,840,160.00
Fifty dollars		12,050,000	804,500.00	7,653,400.00	4,391,600.00
One hundred dollars		14,140,000	660,130.00	11,086,700.00	3,053,300.00
Five hundred dollars		13,650,000	188,500.00	13,169,500.00	480,500.00
One thousand dollars		23,490,000	199,000.00	23,168,000.00	322,000.00
Total	195,896,000	375,898,000	21,947,378.00	146,406,228.00	229,491,772.00
1889.					
One dollar	8,772,000	37,100,000	7,595,632.20	9,192,028.20	27,907,971.80
Two dollars	5,800,000	25,200,000	4,159,572.80	4,962,334.80	20,237,665.20
Five dollars	38,540,000	91,000,000	4,570,120.00	5,420,260.00	85,579,740.00
Ten dollars	20,480,000	149,274,000	13,508,887.00	61,837,377.00	87,436,623.00
Twenty dollars	160,000	83,746,000	8,890,544.00	48,636,384.00	35,109,616.00
Fifty dollars		12,050,000	932,790.00	8,591,190.00	3,458,810.00
One hundred dollars		14,140,000	727,480.00	11,814,180.00	2,325,820.00
Five hundred dollars		13,650,000	134,000.00	13,303,500.00	346,500.00
One thousand dollars		23,490,000	95,000.00	23,263,000.00	227,000.00
Total	73,752,000	449,650,000	40,614,026.00	187,020,254.00	262,629,746.00
1890.					
One dollar	14,700,000	51,800,000	11,473,489.70	20,665,517.90	31,134,482.10
Two dollars	9,280,000	34,480,000	6,959,904.80	11,922,239.60	22,557,760.40
Five dollars	28,100,000	119,100,000	11,552,583.50	16,972,843.50	102,127,156.50
Ten dollars	39,000,000	188,274,000	14,965,607.00	76,802,984.00	111,471,016.00
Twenty dollars		83,746,000	8,823,760.00	57,465,144.00	26,280,856.00
Fifty dollars	800,000	12,850,000	1,003,950.00	9,595,140.00	3,254,860.00
One hundred dollars	2,600,000	16,740,000	636,700.00	12,450,880.00	4,289,120.00
Five hundred dollars		13,650,000	93,000.00	13,396,500.00	253,500.00
One thousand dollars		23,490,000	56,000.00	23,319,000.00	171,000.00
Total	94,480,000	544,130,000	55,569,995.00	242,590,249.00	301,539,751.00

No. 28.—AMOUNT OF EACH DENOMINATION OF UNITED STATES NOTES, CURRENCY, GOLD, AND SILVER CERTIFICATES, AND NATIONAL-BANK NOTES OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, FROM 1873 TO 1890, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS OF UNITED STATES NOTES DESTROYED.

Denomination.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1878.						
One dollar	\$20,920,974				\$4,059,836	\$24,989,710
Two dollars	20,910,348				2,820,132	23,731,080
Five dollars	54,668,557				93,908,525	148,578,082
Ten dollars	65,551,644			\$123,220	104,097,270	169,772,134
Twenty dollars	62,720,643		\$2,000	10,240	68,632,220	131,365,103
Fifty dollars	27,182,680			13,250	21,704,900	48,900,880
One hundred dollars	31,624,670		1,338,000	179,700	28,300,600	61,442,970
Five hundred dollars	30,878,500		3,022,000	268,000	1,097,000	35,265,500
One thousand dollars	33,212,500		6,205,000	1,256,000	305,000	40,978,500
Five thousand dollars		\$5,415,000	5,400,000			10,815,000
Ten thousand dollars		40,830,000	28,400,000			69,230,000
Total	347,681,016	46,245,000	44,367,000	1,850,410	324,925,483	765,068,909
1879.						
One dollar	18,209,981				4,016,879	22,226,860
Two dollars	18,092,653				2,800,006	20,892,659
Five dollars	54,107,113				95,977,475	150,084,588
Ten dollars	64,638,562			163,830	106,420,340	171,222,732
Twenty dollars	60,470,887		1,500	95,420	70,571,580	131,139,387
Fifty dollars	25,523,340			145,000	21,134,350	46,802,690
One hundred dollars	32,038,480		699,200	475,700	27,044,900	60,258,280
Five hundred dollars	32,569,500		1,210,000	500,000	684,500	34,964,000
One thousand dollars	35,070,500		2,998,000	1,160,000	316,000	39,544,500
Five thousand dollars	4,000,000	3,350,000	2,455,000			9,805,000
Ten thousand dollars	2,960,000	25,980,000	8,050,000			36,990,000
Total	347,681,016	29,330,000	15,413,700	2,539,950	328,966,030	723,930,696
1880.						
One dollar	20,332,332				2,687,022	23,019,354
Two dollars	20,352,813				1,885,960	22,238,773
Five dollars	65,432,548				100,578,275	166,010,823
Ten dollars	74,916,751			2,147,340	113,581,040	190,645,131
Twenty dollars	72,143,207		1,100	1,974,880	74,988,440	149,107,627
Fifty dollars	24,808,995			1,328,950	21,679,300	47,817,245
One hundred dollars	32,797,870		408,000	1,904,600	27,521,500	62,631,970
Five hundred dollars	19,224,000		465,500	1,229,500	702,000	21,621,000
One thousand dollars	16,532,500		1,210,000	3,789,000	270,000	21,801,500
Five thousand dollars	680,000	2,125,000	1,070,000			3,875,000
Ten thousand dollars	460,000	12,150,000	4,850,000			17,460,000
Total	347,681,016	14,275,000	8,004,600	12,374,270	343,893,537	726,228,423
1881.						
One dollar	22,645,762				1,564,390	24,210,152
Two dollars	22,244,122				1,093,334	23,337,456
Five dollars	69,569,078				99,962,365	169,531,443
Ten dollars	76,990,387			20,367,030	119,214,320	216,571,737
Twenty dollars	72,271,597		720	18,162,100	79,255,640	169,690,057
Fifty dollars	23,702,910			3,481,600	23,051,750	50,236,260
One hundred dollars	32,947,660		268,700	3,029,300	29,518,100	66,763,760
Five hundred dollars	14,370,000		258,500	1,645,500	723,500	17,198,500
One thousand dollars	12,024,500		725,000	3,480,000	235,000	16,664,500
Five thousand dollars	455,000	1,465,000	800,000			2,720,000
Ten thousand dollars	260,000	10,150,000	3,750,000			14,140,000
Total	347,681,016	11,615,000	5,782,920	51,166,530	354,618,399	770,863,865
1882.						
One dollar	25,720,954				912,546	26,633,500
Two dollars	24,622,625				608,080	25,230,705
Five dollars	67,342,540				97,490,980	164,833,520
Ten dollars	72,784,766			29,245,720	121,436,400	223,466,886
Twenty dollars	68,657,471		720	24,960,240	82,186,560	175,804,991
Fifty dollars	24,191,770			3,283,650	23,395,400	50,870,720
One hundred dollars	34,469,390		223,900	4,020,700	30,453,300	69,167,290
Five hundred dollars	14,276,000		208,500	1,734,500	880,000	17,699,000
One thousand dollars	12,335,500		574,000	2,852,000	192,000	15,953,500
Five thousand dollars		2,540,000	590,000			3,550,000
Ten thousand dollars	2,260,000	10,820,000	3,440,000			16,520,000
Total	347,681,016	13,360,000	5,037,120	66,096,710	357,555,266	789,730,112

NO. 28.—AMOUNT OF EACH DENOMINATION OF UNITED STATES NOTES, CURRENCY, GOLD, AND SILVER CERTIFICATES, ETC.—Continued.

Denomination.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1883.						
One dollar	\$27,736,457				\$628,203	\$28,364,660
Two dollars	25,524,394				393,080	25,917,474
Five dollars	71,150,085				93,593,555	164,743,640
Ten dollars	72,732,886			\$36,887,892	120,013,440	229,634,218
Twenty dollars	62,446,909		\$9,163,540	35,152,784	83,700,980	190,364,213
Fifty dollars	23,885,895		9,050,800	3,996,935	32,831,250	60,864,880
One hundred dollars	34,302,390		8,872,800	5,247,220	23,726,900	81,149,310
Five hundred dollars	15,098,500		8,127,500	2,526,000	965,000	26,717,000
One thousand dollars	14,328,500		12,934,000	4,806,000	217,000	32,285,500
Five thousand dollars	315,000	\$2,490,000	7,430,000			10,235,000
Ten thousand dollars	160,000	10,690,000	26,800,000			37,650,000
Total	347,681,016	13,180,000	32,378,640	88,616,831	356,069,408	887,925,895
1884.						
One dollar	26,660,185				511,564	27,171,749
Two dollars	24,697,886				298,642	25,196,528
Five dollars	75,652,915				87,249,585	162,902,500
Ten dollars	69,527,016			47,490,712	113,311,490	230,329,218
Twenty dollars	58,054,629		13,555,360	47,864,524	80,515,720	199,790,233
Fifty dollars	23,208,895		9,119,000	6,293,635	22,752,100	61,373,630
One hundred dollars	33,640,990		9,189,800	8,139,320	32,983,700	83,953,810
Five hundred dollars	16,914,000		8,781,500	4,377,500	845,500	30,918,500
One thousand dollars	19,034,500		14,802,000	6,726,000	221,500	40,783,500
Five thousand dollars	130,000	2,270,000	10,995,000			13,395,000
Ten thousand dollars	60,000	9,960,000	32,150,000			42,170,000
Total	347,681,016	12,230,000	98,392,660	120,891,691	338,689,301	917,884,663
1885.						
One dollar	24,952,062				455,357	25,407,419
Two dollars	25,295,069				250,976	25,546,045
Five dollars	75,997,805				81,172,315	157,170,120
Ten dollars	64,539,386			51,747,127	104,951,890	221,238,403
Twenty dollars	55,126,509		12,344,340	52,010,964	75,721,280	195,203,093
Fifty dollars	23,459,895		10,443,800	7,654,035	21,261,200	62,818,930
One hundred dollars	32,896,790		9,603,500	9,878,520	32,155,600	84,534,410
Five hundred dollars	16,557,000		14,192,500	8,910,000	712,000	40,371,500
One thousand dollars	23,716,500		23,359,000	9,701,000	172,000	60,948,500
Five thousand dollars	100,000	3,665,000	14,500,000			18,265,000
Ten thousand dollars	40,000	25,620,000	56,850,000			82,540,000
Total	347,681,016	29,285,000	140,323,140	139,901,646	316,852,618	974,043,420
1886.						
One dollar	17,603,922				418,482	18,022,404
Two dollars	18,204,370				220,796	18,425,166
Five dollars	85,629,219				83,283,180	168,912,399
Ten dollars	66,658,661			50,269,387	101,490,180	218,418,228
Twenty dollars	55,078,379		11,976,890	44,957,628	72,966,420	184,979,317
Fifty dollars	28,291,265		9,717,955	7,384,840	19,266,100	59,660,160
One hundred dollars	31,359,700		9,013,400	9,610,820	30,293,600	80,277,520
Five hundred dollars	12,424,000		13,440,000	1,835,000	445,500	28,144,500
One thousand dollars	37,361,500		18,496,000	1,920,000	104,000	57,881,500
Five thousand dollars	60,000	2,210,000	13,820,000			16,090,000
Ten thousand dollars	10,000	15,900,000	54,710,000			70,620,000
Total	347,681,016	18,110,000	131,174,245	115,977,675	308,488,258	921,431,194
1887.						
One dollar	8,797,377			13,979,496	397,856	23,174,729
Two dollars	9,008,572			8,905,996	205,062	18,119,630
Five dollars	95,064,850			7,723,242	78,116,275	180,909,367
Ten dollars	80,371,471			54,200,870	91,616,850	226,189,191
Twenty dollars	63,929,361		10,872,062	50,629,016	65,781,220	191,211,659
Fifty dollars	21,908,985		8,225,355	5,196,100	16,378,450	51,708,890
One hundred dollars	29,643,400		7,957,400	3,713,430	25,990,800	67,305,030
Five hundred dollars	7,704,500		12,051,000	669,000	328,000	20,732,500
One thousand dollars	31,197,500		17,376,000	521,000	79,000	49,173,500
Five thousand dollars	45,000	470,000	13,195,000			13,710,000
Ten thousand dollars	10,000	8,550,000	51,830,000			60,390,000
Total	347,681,016	9,020,000	121,486,817	145,543,150	278,893,513	902,624,496

No. 28.—AMOUNT OF EACH DENOMINATION OF UNITED STATES NOTES, CURRENCY, GOLD, AND SILVER CERTIFICATES, ETC.—Continued.

Denomination.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National bank notes.	Total.
1888.						
One dollar	\$5,180,233	.....	.....	\$26,731,604	\$391,042	\$32,302,879
Two dollars	4,976,936	.....	.....	18,597,238	199,784	23,773,958
Five dollars	81,054,872	.....	.....	51,609,860	72,426,835	205,091,567
Ten dollars	86,264,401	.....	.....	80,465,510	81,453,460	248,183,371
Twenty dollars	84,813,924	.....	\$12,962,000	43,840,160	59,272,120	200,888,204
Fifty dollars	21,870,550	.....	10,245,150	4,391,600	14,501,500	51,008,800
One hundred dollars	31,104,100	.....	13,669,000	3,053,300	23,613,900	71,440,300
Five hundred dollars	8,068,000	.....	12,311,000	480,500	259,000	21,118,500
One thousand dollars	24,303,000	.....	25,501,000	322,000	62,000	50,188,000
Five thousand dollars	35,000	\$635,000	23,865,000	.....	.....	24,535,000
Ten thousand dollars	10,000	14,230,000	43,470,000	.....	.....	57,710,000
Total	347,681,016	14,865,000	142,023,150	229,491,772	252,179,641	986,240,579
1889.						
One dollar	3,714,528	.....	.....	27,907,972	377,319	31,999,819
Two dollars	3,351,294	.....	.....	20,237,665	189,562	23,778,521
Five dollars	58,334,960	.....	.....	85,579,740	59,166,305	203,081,005
Ten dollars	86,584,253	.....	.....	87,436,623	68,091,770	242,112,646
Twenty dollars	93,413,246	.....	10,979,102	35,109,616	51,233,920	190,735,884
Fifty dollars	24,242,415	.....	8,443,350	3,458,810	11,986,650	48,131,225
One hundred dollars	34,808,820	.....	11,647,100	2,325,820	19,851,209	68,632,940
Five hundred dollars	14,499,500	.....	11,075,500	346,500	220,000	26,141,500
One thousand dollars	28,687,000	.....	21,213,500	227,000	56,000	50,183,500
Five thousand dollars	35,000	555,000	37,000,000	.....	.....	37,590,000
Ten thousand dollars	10,000	16,650,000	53,690,000	.....	.....	70,350,000
Total	347,681,016	17,205,000	154,048,552	262,629,746	211,172,726	992,737,040
1890.						
One dollar	3,292,353	.....	.....	31,134,482	371,488	34,798,323
Two dollars	2,872,879	.....	.....	22,557,760	185,310	25,615,949
Five dollars	57,730,384	.....	.....	102,127,157	52,014,270	211,871,811
Ten dollars	90,410,800	.....	.....	111,471,016	59,544,070	261,425,886
Twenty dollars	111,486,350	.....	11,953,474	26,280,856	45,516,840	195,237,520
Fifty dollars	21,462,400	.....	9,043,205	3,254,860	10,276,900	44,037,365
One hundred dollars	32,524,350	.....	12,113,300	4,289,120	17,571,600	66,498,370
Five hundred dollars	11,328,500	.....	11,341,500	253,500	192,500	23,116,000
One thousand dollars	16,538,000	.....	23,061,500	171,000	50,000	39,820,500
Five thousand dollars	25,000	450,000	34,400,000	.....	.....	34,875,000
Ten thousand dollars	10,000	11,950,000	55,630,000	.....	.....	67,590,000
Total	347,681,016	12,400,000	157,542,979	301,539,751	185,722,978	1,004,886,724

No. 29.—AMOUNT OF GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1873, TO SEPTEMBER, 1890.

Month.	Gold coin and bullion.	Standard silver dollars and silver bullion.	Fractional silver coin.	Total.
1878—June.....	\$128,460,203	\$15,059,828	\$6,860,506	\$150,380,537
July.....	132,014,619	17,215,996	7,079,667	156,310,282
August.....	134,548,037	20,275,088	6,478,642	161,301,767
September.....	136,036,302	21,789,239	6,143,903	163,969,444
October.....	140,872,155	21,749,613	6,323,132	168,944,900
November.....	142,200,135	25,002,710	6,009,834	173,212,679
December.....	135,382,639	26,144,290	6,081,805	167,558,734
1879—January.....	133,756,907	28,222,347	6,143,449	168,122,703
February.....	133,265,559	29,343,170	6,278,491	168,887,220
March.....	133,416,126	30,227,155	6,428,185	170,071,466
April.....	134,520,140	30,643,609	6,621,940	171,785,689
May.....	136,680,260	31,853,701	6,813,589	175,347,550
June.....	135,236,475	33,239,917	8,903,401	177,379,793
July.....	135,517,433	34,264,025	12,731,766	182,513,224
August.....	141,546,391	35,563,076	15,236,724	192,366,191
September.....	169,606,995	36,117,374	16,814,309	222,538,678
October.....	171,517,714	35,859,858	17,755,987	225,133,559
November.....	160,443,437	37,162,305	18,432,478	216,038,220
December.....	157,790,322	37,660,485	18,881,629	214,332,436
1880—January.....	153,690,026	39,849,647	20,204,810	213,744,483
February.....	146,750,758	41,497,399	21,179,312	209,427,469
March.....	144,010,551	42,867,182	21,969,814	208,867,547
April.....	138,783,440	45,419,004	22,767,673	206,970,117
May.....	128,709,497	47,631,778	23,577,092	199,918,367
June.....	126,145,427	49,549,851	24,350,482	200,045,760
July.....	123,126,646	52,274,439	24,975,714	200,376,799
August.....	127,679,279	58,873,321	25,152,972	206,707,572
September.....	135,244,834	53,212,435	24,799,925	213,257,194
October.....	140,725,953	53,127,826	24,629,490	218,483,269
November.....	151,362,519	53,652,843	24,653,530	229,668,892
December.....	156,742,096	54,373,742	24,769,067	235,884,895
1881—January.....	154,544,209	56,939,299	25,490,915	236,974,423
February.....	173,038,253	58,295,768	25,813,058	257,147,079
March.....	173,668,163	59,193,928	26,283,892	259,145,983
April.....	179,319,755	61,908,409	26,493,613	258,721,777
May.....	163,770,158	63,975,466	26,841,957	254,587,581
June.....	163,171,661	65,854,671	27,247,697	256,274,029
July.....	154,911,475	67,208,580	27,295,487	249,415,542
August.....	169,495,522	68,681,207	27,042,807	265,219,536
September.....	174,361,345	68,724,852	26,313,114	269,399,311
October.....	172,959,829	70,000,953	25,984,688	268,975,470
November.....	178,225,303	71,106,162	25,918,252	275,249,717
December.....	172,617,467	73,197,767	25,963,641	271,778,875
1882—January.....	165,152,789	75,680,510	26,567,873	267,401,172
February.....	173,757,874	77,945,100	26,869,906	278,572,880
March.....	166,457,357	82,619,245	27,187,681	276,264,283
April.....	155,069,102	84,834,089	27,439,184	267,342,375
May.....	153,985,545	88,399,707	27,755,923	270,141,175
June.....	148,506,390	90,384,724	28,048,631	266,939,745
July.....	145,079,030	91,657,169	28,153,956	264,890,155
August.....	149,303,921	93,896,965	27,990,388	271,191,274
September.....	152,739,106	95,572,214	27,426,140	275,737,460
October.....	159,805,744	96,427,480	26,749,432	282,982,656
November.....	164,267,585	96,709,802	26,544,544	287,521,931
December.....	171,504,568	98,485,035	26,521,692	296,511,295
1883—January.....	173,317,834	101,292,927	27,135,245	301,746,006
February.....	177,661,631	104,235,558	27,507,276	309,404,465
March.....	184,752,714	107,425,772	27,865,994	320,044,480
April.....	187,837,442	109,845,098	28,068,629	325,751,169
May.....	193,310,043	113,056,195	28,303,196	334,669,434
June.....	198,078,568	116,396,235	28,486,001	342,960,804
July.....	202,774,035	117,543,690	28,058,142	348,375,867
August.....	204,172,975	119,014,756	27,819,712	351,007,443
September.....	206,130,543	119,695,283	26,750,161	352,575,987
October.....	209,429,940	120,972,815	26,712,424	357,115,179
November.....	216,133,828	122,303,245	26,969,614	365,496,187
December.....	219,014,740	123,983,758	27,224,126	370,222,624
1884—January.....	221,813,356	128,149,181	28,014,415	377,976,952
February.....	221,881,633	131,742,812	28,490,907	382,114,852
March.....	211,071,507	134,049,926	28,366,456	373,987,889
April.....	196,225,626	135,464,908	29,158,480	360,949,014
May.....	201,132,388	137,249,911	29,377,206	367,759,505
June.....	204,876,394	139,616,414	29,600,720	374,093,728
July.....	210,539,551	141,695,729	29,797,486	382,032,766
August.....	214,483,657	145,339,142	29,659,003	389,481,802
September.....	217,904,043	146,993,192	29,474,101	394,371,336
October.....	222,536,360	147,573,222	29,346,757	399,456,339

No. 29.—AMOUNT OF GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH, ETC.—Continued.

Month.	Gold coin and bullion.	Standard silver dollars and silver bullion.	Fractional silver coin.	Total.
1884—November	\$231,389,361	\$149,523,924	\$29,143,283	\$410,056,568
December	234,975,852	151,218,920	29,194,356	415,389,128
1885—January	237,167,976	155,245,736	29,901,105	422,314,817
February	240,029,843	157,552,137	30,244,836	427,826,816
March	241,440,796	160,585,976	30,632,326	432,659,098
April	243,162,195	163,483,221	30,944,049	437,589,465
May	244,363,544	166,342,999	31,694,365	442,400,908
June	247,028,625	169,451,998	31,296,899	447,717,522
July	249,367,595	170,444,785	25,355,020	445,167,400
August	250,257,418	170,620,411	24,724,287	445,602,116
September	251,251,115	169,399,844	23,641,894	444,292,853
October	251,359,349	167,657,878	22,965,536	441,982,763
November	251,945,578	169,151,974	27,920,309	449,017,861
December	253,351,409	169,515,231	27,796,431	450,663,071
1886—January	251,371,562	172,742,168	29,013,994	453,127,724
February	249,801,088	174,418,874	28,811,038	453,031,000
March	242,155,167	176,972,089	28,822,638	447,949,894
April	240,580,533	178,485,024	28,864,493	447,930,040
May	236,424,734	180,199,807	28,912,277	445,536,818
June	232,838,124	184,345,764	28,904,682	446,088,570
July	233,651,522	185,309,994	28,584,625	447,546,141
August	235,430,635	185,038,397	27,956,992	448,426,024
September	242,609,018	185,020,987	26,899,745	454,529,750
October	246,832,148	186,739,180	26,300,336	459,871,664
November	254,450,854	189,003,821	25,808,067	469,262,242
December	268,128,018	193,245,615	25,660,935	487,034,568
1887—January	274,140,469	198,840,922	26,323,525	499,304,816
February	275,088,626	202,812,943	26,482,472	504,384,041
March	275,985,862	210,311,824	26,601,614	512,899,300
April	275,336,916	215,023,183	26,891,077	518,151,176
May	277,628,750	218,922,196	27,064,743	523,615,689
June	273,101,106	222,401,405	26,977,484	527,480,005
July	281,296,417	223,807,565	26,691,106	531,795,088
August	282,059,534	225,390,072	26,148,531	533,578,137
September	290,702,630	225,049,705	24,984,219	540,736,554
October	302,544,005	225,858,564	24,468,135	552,871,304
November	302,661,279	226,714,098	24,158,004	553,533,381
December	305,342,187	228,879,405	24,327,529	558,549,121
1888—January	307,809,155	234,137,926	25,019,973	566,967,054
February	309,567,827	238,252,646	25,355,432	573,175,905
March	310,772,203	242,062,250	25,566,289	578,400,733
April	312,801,287	246,093,836	25,750,228	584,645,351
May	309,882,859	240,945,011	25,878,872	586,706,742
June	313,753,617	254,499,241	26,051,741	594,304,599
July	326,551,392	256,864,819	26,034,462	609,450,673
August	331,133,430	258,832,600	25,746,759	615,712,795
September	332,551,306	259,437,367	24,738,696	616,727,369
October	331,688,233	260,538,554	24,088,769	616,315,556
November	328,603,361	262,710,088	23,801,676	615,115,125
December	324,773,667	265,272,106	23,655,458	613,701,231
1889—January	325,641,856	270,418,006	24,449,597	620,509,459
February	326,456,698	274,277,544	24,715,021	625,449,263
March	326,700,939	278,087,845	24,921,004	629,709,788
April	328,203,901	282,081,825	24,975,567	635,261,293
May	321,297,377	285,776,084	25,125,295	632,198,756
June	303,504,320	289,688,374	25,129,733	618,322,427
July	300,759,573	292,242,678	25,012,877	618,015,128
August	304,048,189	293,927,004	24,766,455	622,741,648
September	305,871,772	294,270,378	23,864,841	624,006,991
October	308,509,615	294,457,692	22,737,900	625,705,207
November	310,979,791	296,424,234	22,133,430	629,537,455
December	313,818,941	299,264,578	21,927,928	635,011,447
1890—January	316,043,454	304,787,124	22,506,504	643,337,082
February	318,593,752	308,732,573	22,758,530	650,084,855
March	320,225,795	312,746,049	22,814,565	655,786,409
April	320,878,412	315,861,916	22,989,474	659,729,802
May	321,333,253	318,943,346	22,902,558	663,179,157
June	321,612,423	323,909,360	22,805,226	668,327,009
July	316,536,823	326,403,803	22,333,891	665,274,517
August	310,220,120	325,295,284	21,858,259	657,373,663
September	306,086,471	321,910,957	20,563,709	648,561,137

No. 30.—AMOUNT OF PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878, TO SEPTEMBER, 1890.

Month.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1878—June.....	\$72,020,121	\$570,000	\$19,469,320	\$1,455,520	\$12,789,923	\$106,304,884
July.....	77,105,859	460,000	18,170,420	2,647,940	14,119,544	112,503,763
August.....	78,348,254	1,460,000	20,794,220	4,424,600	11,772,829	116,799,903
September.....	73,049,340	1,345,000	9,392,920	1,316,470	9,260,764	94,364,494
October.....	74,175,606	180,000	9,901,520	2,639,560	6,370,449	93,267,135
November.....	73,655,404	2,120,000	9,845,120	1,907,460	8,055,844	95,583,828
December.....	69,582,505	1,510,000	391,420	2,082,770	8,469,162	82,035,857
1879—January.....	71,024,531	755,000	544,020	2,170,840	12,374,371	86,868,762
February.....	70,444,823	9,425,000	400,220	1,976,320	10,233,225	103,204,738
March.....	75,829,669	2,580,000	50,740	2,070,330	5,542,552	86,073,791
April.....	74,891,942	1,140,000	62,140	1,779,340	7,762,196	81,188,499
May.....	77,550,442	1,155,000	33,580	1,922,320	14,661,786	95,323,628
June.....	74,891,942	1,450,000	133,880	2,052,470	8,286,701	86,314,955
July.....	63,791,466	590,000	43,800	2,014,680	7,188,445	73,628,391
August.....	70,597,606	960,000	120,000	1,976,960	5,138,655	78,793,221
September.....	48,173,254	1,975,000	67,700	3,045,130	4,321,302	57,582,386
October.....	37,522,567	2,315,000	213,400	4,531,479	3,558,168	43,240,614
November.....	29,973,454	685,000	183,740	5,173,188	3,208,277	39,223,659
December.....	22,660,494	425,000	740,960	4,888,658	3,242,708	31,957,820
1880—January.....	24,299,562	215,000	61,100	5,063,456	6,885,966	36,525,084
February.....	26,149,093	670,000	327,300	4,797,314	4,242,984	36,186,691
March.....	24,080,081	175,000	611,500	5,611,914	3,606,364	34,084,859
April.....	26,474,280	175,000	173,800	5,428,354	5,588,049	37,839,483
May.....	30,833,020	600,000	39,800	6,322,731	8,083,508	46,779,059
June.....	33,020,559	360,000	40,700	6,584,701	7,090,250	47,096,210
July.....	34,099,124	590,000	32,600	5,758,331	7,237,795	47,717,850
August.....	31,649,849	105,000	36,800	5,518,821	4,335,906	41,646,376
September.....	27,148,613	90,000	31,600	6,318,769	3,575,440	37,104,422
October.....	22,418,983	150,000	6,800	7,333,719	4,197,224	34,106,736
November.....	19,574,937	75,000	19,120	8,372,294	3,702,629	31,943,980
December.....	13,741,818	25,000	130,500	9,454,419	4,242,828	29,594,565
1881—January.....	19,181,616	325,000	50,080	9,385,583	6,342,410	35,559,689
February.....	22,206,601	240,000	312,080	10,856,463	4,144,895	37,745,039
March.....	21,338,198	240,000	142,900	10,733,085	4,321,844	36,776,027
April.....	22,927,086	40,000	1,400	11,622,208	5,988,259	40,478,953
May.....	26,922,305	.....	36,320	11,988,710	7,784,186	46,711,521
June.....	30,204,092	275,000	23,400	12,055,801	5,296,382	47,854,675
July.....	29,624,910	215,000	1,700	11,181,088	5,532,708	46,556,406
August.....	29,320,869	175,000	3,800	11,516,432	4,273,541	45,289,642
September.....	27,130,132	210,000	9,600	11,559,730	4,551,400	43,460,862
October.....	26,281,769	35,000	3,700	7,488,900	4,739,547	38,548,916
November.....	26,401,078	55,000	8,300	7,089,880	4,556,305	38,110,563
December.....	25,992,800	50,000	.....	6,359,910	5,677,691	38,080,401
1882—January.....	28,714,394	70,000	7,900	7,462,130	7,377,995	43,632,419
February.....	29,701,850	105,000	15,800	8,549,470	5,484,211	43,856,331
March.....	28,371,415	215,000	.....	8,931,930	4,516,077	42,034,422
April.....	28,627,824	125,000	1,000	8,872,790	6,180,209	43,806,823
May.....	31,938,690	265,000	2,500	10,509,160	7,418,245	50,133,595
June.....	34,670,589	75,000	8,100	11,590,620	6,277,247	52,621,556
July.....	34,969,590	510,000	1,500	12,361,490	8,428,411	56,270,991
August.....	35,883,941	185,000	.....	11,700,330	7,287,442	55,056,713
September.....	31,948,158	130,000	.....	8,364,430	6,828,786	47,271,374
October.....	29,689,196	110,000	14,990,170	7,987,260	6,370,052	59,146,678
November.....	30,591,392	10,000	15,950,270	5,752,970	6,311,110	58,615,742
December.....	28,454,395	10,000	25,105,030	4,406,000	6,532,021	64,506,446
1883—January.....	33,592,237	60,000	25,107,300	4,306,650	10,486,291	73,552,478
February.....	32,744,817	210,000	32,296,270	5,268,550	6,761,527	77,281,164
March.....	29,878,561	250,000	31,525,210	6,865,340	4,199,135	72,718,246
April.....	30,969,623	55,000	32,935,420	8,887,260	6,343,015	79,190,318
May.....	33,471,825	15,000	23,869,000	8,305,940	8,361,571	74,023,336
June.....	36,498,839	315,000	22,571,270	15,996,145	8,217,062	83,593,316
July.....	37,632,646	25,000	23,383,440	15,542,730	8,343,000	84,926,816
August.....	37,791,766	90,000	28,445,200	17,276,820	6,019,802	89,623,588
September.....	37,194,420	75,000	27,480,300	15,568,280	6,017,710	86,335,710
October.....	37,113,037	75,000	31,252,760	14,214,760	6,428,180	89,083,737
November.....	39,874,644	100,000	27,035,300	13,806,610	7,070,474	87,887,028
December.....	39,644,249	80,000	27,446,780	13,180,890	8,955,820	89,307,739
1884—January.....	42,156,189	45,000	23,788,000	13,179,020	14,746,745	93,914,054
February.....	45,808,632	90,000	30,600,070	13,890,100	12,048,941	102,437,743
March.....	45,904,652	520,000	35,424,250	20,488,585	10,862,366	110,199,853
April.....	45,765,833	105,000	44,415,395	20,876,250	9,950,326	121,112,804
May.....	38,731,841	20,000	39,686,780	19,936,620	7,533,779	105,909,020
June.....	40,183,802	195,000	27,248,020	23,384,680	8,309,991	99,819,493
July.....	42,727,900	65,000	26,525,330	25,265,980	10,529,336	105,114,136
August.....	40,843,554	150,000	29,701,980	26,303,230	11,614,068	109,212,832
September.....	36,524,873	315,000	33,545,960	26,769,470	11,078,957	108,235,260
October.....	33,942,172	85,000	32,477,750	30,814,870	10,171,655	107,491,547
November.....	32,209,683	120,000	26,701,060	28,951,590	10,525,634	98,493,967
December.....	36,499,575	160,000	26,343,730	23,302,380	10,329,994	98,635,679

No. 30.—AMOUNT OF PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878, TO SEPTEMBER, 1890—Continued.

Month.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National bank notes.	Total.
1885—January	\$43,958,469	\$45,000	\$22,299,150	\$27,337,890	\$13,880,648	\$107,521,157
February	48,926,822	380,000	40,426,930	29,951,880	9,774,141	129,459,773
March	46,683,288	1,005,000	37,689,990	30,861,615	7,312,949	123,552,833
April	46,865,690	50,000	28,625,290	32,141,140	8,120,660	115,802,780
May	50,417,109	315,000	14,871,350	35,375,590	9,206,087	110,485,136
June	45,047,379	200,000	13,593,410	38,370,703	9,945,711	107,157,200
July	48,418,997	260,000	17,322,320	40,340,980	8,081,130	114,423,427
August	55,658,656	695,000	16,606,230	42,712,890	7,556,108	123,228,884
September	51,129,332	695,000	22,249,240	31,722,990	6,196,408	111,992,970
October	45,695,341	410,000	31,115,850	31,906,514	5,438,241	114,565,946
November	43,290,643	210,000	34,492,968	32,034,464	5,775,356	115,803,431
December	41,731,200	265,000	34,350,479	31,164,311	5,347,767	112,858,757
1886—January	47,890,389	260,000	24,060,709	33,978,767	9,951,057	116,140,922
February	47,197,922	385,000	33,671,010	34,837,660	7,961,334	124,052,296
March	42,214,485	840,000	46,797,927	32,410,575	3,392,203	125,655,190
April	37,603,774	225,000	52,396,875	31,141,055	3,831,002	125,197,706
May	40,244,098	585,000	51,735,670	30,411,016	4,962,150	127,937,934
June	41,118,317	250,000	55,129,870	27,861,450	4,034,416	128,394,053
July	41,044,142	470,000	52,258,360	27,728,858	3,792,409	125,629,769
August	46,774,647	1,510,000	48,693,980	25,571,492	2,878,520	125,628,639
September	44,224,081	150,000	40,654,320	22,555,990	2,104,764	109,469,155
October	38,107,365	20,000	36,878,458	17,562,302	3,192,746	95,760,811
November	36,573,188	280,000	34,469,694	14,137,285	2,522,033	87,982,200
December	29,679,326	200,000	27,485,804	7,338,432	3,012,335	67,715,897
1887—January	33,003,682	100,000	18,843,632	6,737,388	4,606,322	63,291,024
February	33,869,202	250,000	24,256,230	5,466,347	3,072,561	66,914,340
March	28,294,938	410,000	29,757,610	6,212,849	2,558,485	67,233,882
April	28,575,474	160,000	28,905,040	5,007,700	3,480,652	66,128,867
May	30,757,376	410,000	32,101,358	5,289,164	3,927,245	72,485,143
June	28,783,797	310,000	30,261,380	3,425,133	2,362,585	65,142,895
July	28,093,740	350,000	18,098,560	4,209,659	3,142,105	53,894,064
August	28,287,539	420,000	23,008,207	5,996,443	3,354,726	61,066,915
September	24,145,212	150,000	29,154,288	3,919,841	2,938,593	60,307,934
October	22,476,067	170,000	32,858,158	3,451,494	4,157,980	63,113,699
November	23,153,220	320,000	30,974,833	4,413,446	3,131,864	70,993,368
December	22,409,425	130,000	31,010,394	6,339,570	4,919,434	64,808,823
1888—January	28,660,469	280,000	20,668,210	14,920,517	7,782,203	72,321,399
February	33,482,087	440,000	26,962,168	21,066,669	6,355,477	88,406,201
March	33,085,323	650,000	29,651,464	19,370,425	5,323,787	88,081,299
April	39,046,614	100,000	20,853,500	18,316,109	5,942,194	84,258,417
May	46,158,200	470,000	33,574,110	20,458,423	6,702,811	107,363,544
June	52,396,204	250,000	22,135,780	29,104,896	7,054,221	110,942,601
July	55,030,740	100,000	30,234,688	23,361,286	8,218,834	116,945,548
August	50,225,393	90,000	36,591,356	15,528,762	7,880,157	116,315,668
September	53,358,963	580,000	25,516,410	9,819,875	6,025,507	95,298,555
October	48,393,320	390,000	26,163,482	7,404,624	4,167,954	86,519,390
November	46,502,956	150,000	37,441,932	8,834,485	3,381,456	96,370,829
December	41,125,860	470,000	36,127,702	3,958,567	4,068,046	85,750,175
1889—January	43,361,498	95,000	25,043,518	4,717,113	5,439,229	78,656,358
February	45,220,511	280,000	24,802,813	5,717,898	3,433,572	79,454,794
March	39,501,231	510,000	26,586,125	4,760,236	3,054,267	74,411,859
April	38,350,137	110,000	20,783,433	3,451,830	3,686,890	66,382,290
May	43,940,387	270,000	27,350,140	6,205,899	4,703,087	82,468,703
June	46,336,085	240,000	37,235,793	5,527,301	4,158,331	93,497,510
July	47,939,366	30,000	34,669,943	5,651,271	3,632,535	91,923,115
August	48,870,935	460,000	39,557,233	6,141,570	4,590,661	99,620,399
September	36,445,258	770,000	42,073,803	3,878,052	3,883,721	87,050,834
October	29,813,501	350,000	34,925,823	2,328,373	5,211,415	77,629,112
November	24,959,022	610,000	30,668,090	2,419,174	4,251,973	62,908,259
December	15,673,925	570,000	31,316,100	2,252,966	4,500,355	54,313,346
1890—January	19,236,224	90,000	20,452,870	3,254,118	6,172,760	49,205,972
February	19,823,865	250,000	28,222,835	4,063,377	4,339,314	56,699,391
March	14,579,637	990,000	24,614,210	3,407,891	3,937,196	47,528,954
April	16,004,411	140,000	24,142,200	4,438,605	3,942,536	48,667,752
May	19,747,799	340,000	27,473,120	4,936,023	4,289,295	56,786,237
June	23,634,190	450,000	26,162,960	4,320,708	4,351,767	58,928,625
July	23,988,412	40,000	27,577,120	3,442,258	4,766,359	59,809,149
August	19,393,710	410,000	33,005,730	4,951,861	5,063,228	62,824,529
September	12,765,290	180,000	16,058,780	1,853,364	4,620,511	35,476,945

No. 31.—AMOUNT OF GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, AT THE END OF EACH MONTH, FROM JUNE, 1878, TO SEPTEMBER, 1890.

Month.	Gold.	Silver.	United States notes.	National-bank notes.	Total.
1878—June	\$103,562,523	\$21,913,254	\$25,775,121	\$12,789,923	\$164,040,821
July	108,161,639	23,316,434	25,985,859	14,119,544	171,583,476
August	117,325,857	25,044,450	30,533,254	11,772,829	184,676,390
September	112,602,622	27,221,542	33,504,340	9,264,764	182,589,268
October	117,965,675	28,003,956	38,515,606	6,370,449	190,855,686
November	118,282,355	30,646,485	38,585,404	8,055,844	195,570,088
December	114,193,359	31,762,735	36,392,505	8,469,162	180,817,761
1879—January	116,674,227	33,965,456	30,579,531	12,374,371	193,593,585
February	116,886,279	35,289,800	44,494,973	10,233,225	206,904,277
March	117,162,166	36,423,640	50,684,669	5,542,552	209,813,027
April	118,809,680	37,067,870	39,539,823	7,762,196	203,179,569
May	121,300,140	38,223,150	51,670,442	14,661,786	225,855,518
June	119,956,655	41,728,838	45,036,904	8,286,701	215,009,098
July	120,320,583	46,224,621	23,541,466	7,188,445	197,275,115
August	126,537,691	49,514,910	36,222,606	5,138,655	217,413,862
September	151,763,795	51,754,963	18,933,254	4,321,302	229,773,214
October	157,140,114	52,011,474	17,327,567	3,658,168	230,137,323
November	147,247,977	53,700,061	16,388,454	3,208,277	220,544,769
December	146,194,182	52,717,862	12,610,494	3,242,708	214,725,246
1880—January	143,340,026	56,065,003	11,574,562	6,885,966	217,905,557
February	136,995,458	58,104,106	15,054,093	4,242,984	214,396,641
March	135,766,552	58,839,990	15,760,081	3,606,364	213,972,987
April	130,726,640	61,571,311	17,489,280	5,588,490	215,375,280
May	120,699,197	65,157,331	18,183,020	8,983,508	213,023,056
June	118,181,527	68,110,784	18,785,559	7,090,250	212,168,100
July	115,274,646	70,319,193	19,024,124	7,237,795	211,855,758
August	120,012,179	71,409,074	20,444,849	4,335,906	216,208,008
September	127,764,734	65,809,169	17,263,613	3,575,440	214,412,956
October	153,278,253	57,977,075	13,793,937	4,197,224	209,246,545
November	143,981,139	51,801,387	11,124,937	3,702,629	201,610,092
December	150,213,716	43,015,088	8,761,818	4,242,828	206,233,450
1881—January	148,052,809	45,615,577	10,551,610	6,342,410	210,562,412
February	166,808,853	47,031,029	14,566,601	4,144,895	232,601,378
March	167,639,263	46,032,005	14,773,198	4,321,844	232,766,310
April	164,358,555	49,244,089	14,672,086	5,988,239	234,262,969
May	157,893,878	52,032,883	10,062,305	7,784,186	233,773,252
June	157,412,141	53,991,639	18,554,092	5,296,362	235,254,234
July	149,163,355	53,701,174	19,099,910	5,532,708	227,497,147
August	164,098,402	49,662,135	19,870,869	4,273,541	237,904,947
September	169,122,025	42,447,785	19,025,132	4,551,400	235,146,342
October	167,785,609	37,146,871	18,006,769	4,739,547	227,678,796
November	173,023,683	37,450,464	17,411,078	4,556,305	232,443,530
December	167,429,347	36,846,088	16,452,800	5,677,691	226,405,926
1882—January	159,972,569	40,710,844	17,384,394	7,377,995	225,445,802
February	168,585,554	44,689,996	18,256,850	5,484,211	237,016,611
March	161,290,437	50,383,486	17,446,415	4,516,077	233,636,415
April	149,997,982	53,364,703	17,637,824	6,188,209	227,188,718
May	148,932,625	58,928,570	19,873,690	7,418,245	235,153,130
June	143,477,370	63,927,265	21,425,589	6,277,247	235,107,471
July	140,062,590	65,053,405	22,749,590	8,428,411	236,293,996
August	144,311,881	64,147,473	24,068,941	7,287,442	239,815,737
September	147,831,666	59,793,574	21,408,158	6,828,786	235,862,184
October	148,435,474	57,556,463	19,854,196	6,370,052	232,216,185
November	144,809,315	55,911,656	20,756,392	6,311,110	227,788,473
December	131,989,758	56,563,067	18,879,395	6,532,021	213,964,241
1883—January	125,648,194	59,989,352	21,162,237	10,486,291	217,286,074
February	135,107,161	63,715,414	21,614,817	6,761,527	227,198,919
March	141,308,204	64,521,775	20,413,561	4,199,135	230,452,675
April	139,439,242	66,029,656	20,919,623	6,343,015	232,731,536
May	133,718,103	69,632,000	21,681,825	8,361,571	233,393,499
June	138,271,198	72,261,550	23,438,839	8,217,062	242,188,649
July	142,705,435	71,873,151	24,747,646	8,343,000	247,669,232
August	149,625,435	71,459,307	25,736,766	6,019,802	252,841,310
September	151,115,603	67,523,483	25,324,420	6,017,710	249,981,216
October	157,353,760	62,350,858	24,568,037	6,428,180	250,700,835
November	157,235,708	61,386,659	25,509,644	7,070,474	251,202,482
December	155,429,600	54,490,163	25,164,249	8,955,820	244,039,852
1884—January	144,350,736	50,205,565	25,321,189	14,746,745	243,624,235
February	144,038,203	63,985,498	27,683,632	12,048,941	247,756,274
March	142,259,357	66,996,006	30,949,652	7,862,366	248,068,281
April	139,624,821	69,125,407	30,845,833	9,950,326	249,546,387
May	142,006,908	69,263,646	27,701,841	7,533,779	246,506,174
June	133,729,554	72,790,123	27,993,802	8,809,991	243,323,870
July	119,048,061	76,954,854	29,562,990	10,529,336	236,095,241
August	122,465,717	80,769,454	26,573,550	11,614,618	241,422,793
September	130,514,383	79,976,102	20,894,873	11,078,937	243,464,315
October	134,670,790	76,178,418	16,172,172	10,171,635	237,193,035
November	138,015,071	73,678,676	9,625,683	10,525,634	231,845,064
December	141,688,432	65,547,365	11,739,575	10,329,994	229,305,366

No. 31.—AMOUNT OF GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, ETC.—Continued.

Month.	Gold.	Silver.	United States notes.	National-bank notes.	Total.
1885—January	\$125,187,596	\$71,288,030	\$13,873,469	\$13,880,648	\$224,229,743
February	127,346,553	76,329,022	18,726,822	9,774,141	232,176,538
March	125,473,256	78,718,076	20,473,288	7,312,940	231,977,560
April	117,927,395	84,983,324	21,465,690	8,120,660	232,497,069
May	115,810,534	92,952,178	23,492,109	9,806,087	242,060,908
June	120,298,895	99,157,951	15,462,377	9,945,711	244,864,936
July	126,078,595	96,907,700	16,998,997	8,081,130	248,066,422
August	126,371,923	99,265,403	24,793,656	7,556,108	257,987,095
September	133,113,325	99,385,022	27,944,332	6,196,408	266,639,087
October	142,338,589	97,476,642	27,550,341	5,438,241	273,803,813
November	146,391,486	104,369,642	25,735,643	5,775,356	282,272,127
December	147,991,808	104,132,197	27,941,200	5,347,767	285,412,972
1886—January	136,086,611	111,994,553	33,300,389	9,951,057	291,332,610
February	144,164,038	114,839,096	32,277,292	7,961,334	299,241,760
March	151,379,524	115,672,306	30,280,485	3,392,203	300,733,518
April	155,865,308	116,616,366	26,088,774	3,831,002	302,401,450
May	156,304,709	119,927,955	26,289,098	4,962,150	307,483,912
June	156,793,749	125,134,221	22,868,317	4,034,416	308,830,703
July	158,933,005	126,330,574	21,939,142	3,792,409	310,995,130
August	157,732,288	123,973,829	35,579,647	2,878,520	320,164,084
September	157,917,211	116,533,620	36,519,081	2,104,764	313,074,676
October	158,537,179	119,732,715	30,967,305	3,192,746	305,429,945
November	163,930,221	109,291,571	29,548,188	2,522,033	305,292,013
December	170,912,413	101,659,880	23,169,322	3,012,335	298,753,954
1887—January	168,475,362	106,848,633	24,283,682	4,606,322	304,215,999
February	175,130,261	108,164,660	25,689,202	3,072,661	312,056,684
March	181,939,847	104,982,949	21,159,936	2,558,485	310,641,219
April	180,902,431	105,073,830	20,225,474	3,480,658	309,682,388
May	186,607,773	106,843,611	21,707,376	3,927,245	319,206,005
June	186,875,669	107,260,882	20,013,797	2,862,585	316,512,933
July	186,306,330	106,332,529	19,633,740	3,142,105	315,414,704
August	193,274,194	103,662,219	21,157,539	3,354,726	321,448,678
September	192,717,947	95,679,098	17,610,212	2,938,593	308,945,850
October	202,859,832	89,612,742	15,261,067	4,157,980	311,891,621
November	211,880,526	82,722,828	16,318,220	3,311,864	314,053,438
December	208,608,130	76,351,511	15,424,425	4,919,434	305,303,500
1888—January	202,955,184	79,836,846	18,015,469	7,782,203	308,589,702
February	212,869,914	79,155,419	22,267,087	6,355,477	320,647,897
March	218,818,254	76,102,085	24,170,623	5,323,787	324,414,749
April	213,239,994	77,417,173	28,491,614	5,942,194	325,690,935
May	200,301,129	79,178,478	33,928,200	6,702,811	320,110,618
June	193,866,247	80,163,607	37,983,204	7,054,221	319,067,279
July	194,592,280	79,218,602	39,825,740	8,218,334	321,855,456
August	206,383,036	74,920,399	41,580,393	7,880,157	330,763,985
September	197,713,116	65,614,462	40,628,963	6,023,307	309,979,843
October	191,074,575	54,844,170	36,813,320	4,167,954	286,900,019
November	199,339,133	49,095,975	35,202,956	3,381,456	287,019,520
December	203,885,219	42,707,565	30,875,860	4,668,046	281,536,690
1889—January	194,655,264	49,530,165	29,446,498	5,439,229	279,071,156
February	196,245,981	52,363,612	29,300,511	3,433,572	281,343,676
March	197,874,422	51,745,170	25,051,231	3,054,267	277,725,090
April	191,589,112	52,118,189	23,770,137	3,686,890	271,164,328
May	192,252,715	55,363,569	27,790,387	4,703,087	280,109,758
June	186,711,561	57,715,663	29,601,085	4,158,331	278,186,649
July	182,218,164	57,698,430	30,304,366	3,632,535	273,913,495
August	180,654,670	50,112,833	32,325,955	4,590,661	267,684,099
September	189,196,423	44,515,504	21,170,258	3,883,721	255,765,906
October	187,572,386	39,875,648	17,309,501	5,211,415	249,962,945
November	187,496,672	41,763,278	14,819,022	4,251,973	248,330,950
December	190,833,052	38,243,833	6,673,925	4,500,355	240,250,765
1890—January	177,386,285	45,961,857	7,606,224	6,172,760	237,127,126
February	187,988,948	47,314,840	9,593,865	4,339,314	249,236,967
March	185,287,716	44,955,052	6,919,657	3,987,196	241,099,621
April	186,235,573	45,928,042	7,209,411	3,942,536	243,315,562
May	190,544,854	47,189,821	9,892,799	4,289,295	251,916,769
June	190,232,404	49,504,543	11,804,190	4,351,767	255,892,904
July	184,092,074	49,988,781	12,163,412	4,786,359	251,010,626
August	185,837,581	43,682,392	10,573,710	5,068,228	245,156,851
September	147,981,732	33,153,459	5,775,290	4,620,511	191,530,992

REPORT ON THE FINANCES.

No. 32.—AMOUNT OF PAPER CURRENCY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878, TO SEPTEMBER, 1890.

Month.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1878—June.....	\$274,660,895	\$46,245,000	\$24,897,680	\$7,080	\$310,129,887	\$655,940,542
July.....	269,575,157	51,120,000	23,852,980	979,230	307,825,371	653,353,238
August.....	208,332,762	47,815,000	17,222,180	1,709,280	309,868,704	644,947,926
September.....	273,631,676	39,545,000	23,433,680	711,600	311,500,886	648,822,842
October.....	272,505,410	35,660,000	22,906,480	68,790	314,750,592	645,891,272
November.....	273,025,612	35,070,000	24,117,780	366,060	313,976,518	646,555,970
December.....	277,098,511	33,190,000	21,189,280	413,360	314,339,398	646,230,549
1879—January.....	275,666,485	40,445,000	17,082,680	400,840	311,034,824	644,619,329
February.....	265,511,043	36,675,000	16,379,280	331,860	314,803,251	633,700,434
March.....	270,851,947	25,145,000	16,253,960	251,700	320,550,850	633,052,857
April.....	276,236,193	30,905,000	15,710,460	197,680	320,680,770	643,730,103
May.....	269,130,574	25,880,000	15,380,120	444,140	314,014,961	624,949,795
June.....	272,289,112	29,355,000	15,279,820	414,480	320,675,372	638,013,784
July.....	282,389,550	40,250,000	15,196,900	771,170	322,056,448	661,164,068
August.....	276,083,410	34,375,000	15,008,700	1,304,890	324,924,058	651,696,058
September.....	298,507,762	29,240,000	14,843,200	1,176,720	329,328,434	673,096,116
October.....	309,158,449	20,195,000	14,377,600	1,604,371	332,923,456	678,588,876
November.....	316,707,562	13,585,000	13,195,460	1,894,722	336,285,797	681,668,541
December.....	324,020,522	10,090,000	11,596,140	3,824,252	338,609,534	698,140,448
1880—January.....	322,381,454	12,685,000	10,350,000	3,989,454	336,301,464	685,707,372
February.....	320,531,923	11,095,000	9,755,300	4,572,606	338,998,267	684,953,096
March.....	320,600,935	8,320,000	8,244,000	6,017,006	340,343,037	685,524,978
April.....	320,206,737	8,985,000	8,056,800	6,615,366	338,950,535	682,814,438
May.....	315,847,997	12,650,000	8,010,300	6,051,539	335,694,719	678,254,555
June.....	313,660,457	14,235,000	7,963,900	5,789,569	336,800,851	678,449,577
July.....	312,581,892	15,075,000	7,852,000	6,930,959	336,543,916	678,983,767
August.....	315,031,167	11,205,000	7,661,100	7,619,219	339,322,041	680,838,527
September.....	319,532,403	9,885,000	7,480,100	12,203,191	339,872,302	688,972,906
October.....	324,262,023	8,625,000	7,447,700	19,780,241	339,182,172	699,297,136
November.....	327,106,079	8,450,000	7,381,380	26,504,986	339,594,531	709,036,976
December.....	330,939,193	6,980,000	6,528,380	36,127,711	339,550,004	720,125,293
1881—January.....	327,499,400	8,690,000	6,491,400	36,814,637	337,508,713	716,944,150
February.....	324,474,415	7,640,000	6,229,400	37,027,797	339,097,583	714,469,195
March.....	325,342,818	6,565,000	6,028,900	39,445,815	343,732,318	721,114,851
April.....	323,753,930	8,255,000	5,961,200	39,157,932	346,058,838	723,186,900
May.....	319,758,711	10,860,000	5,876,280	38,784,540	345,820,707	721,100,238
June.....	316,476,924	11,650,000	5,759,520	39,110,729	349,320,733	722,317,906
July.....	317,056,106	10,525,000	5,748,120	40,802,892	351,380,525	725,512,643
August.....	317,360,147	9,450,000	5,397,120	46,061,878	353,176,365	731,445,510
September.....	319,550,884	8,105,000	5,239,320	52,590,180	353,854,240	739,339,624
October.....	320,399,247	8,275,000	5,204,220	58,838,770	355,123,453	747,840,690
November.....	320,279,938	8,990,000	5,189,620	59,573,950	356,953,345	750,996,833
December.....	320,688,216	9,540,000	5,188,120	62,815,320	356,179,777	753,911,433
1882—January.....	317,966,622	11,330,000	5,180,220	61,537,540	354,502,769	750,517,151
February.....	316,979,166	11,445,000	5,172,320	60,125,010	355,611,439	749,532,935
March.....	318,309,601	10,925,000	5,166,920	59,423,440	356,399,710	750,224,671
April.....	318,053,192	10,990,000	5,071,120	58,908,570	354,183,680	747,206,562
May.....	314,742,326	12,065,000	5,052,920	57,227,060	351,698,809	740,694,115
June.....	312,010,427	13,245,000	5,029,020	54,506,090	351,275,817	736,065,854
July.....	311,711,426	12,220,000	5,016,440	54,757,720	349,545,731	733,251,317
August.....	310,797,075	11,815,000	4,992,400	57,739,880	352,546,988	737,890,983
September.....	314,732,858	10,540,000	4,907,440	63,204,780	355,427,876	748,812,954
October.....	316,991,820	9,835,000	11,370,270	65,620,450	355,409,283	759,526,823
November.....	316,089,624	9,835,000	19,458,270	67,342,690	355,380,459	768,106,043
December.....	318,226,621	9,575,000	39,514,810	68,443,660	355,350,769	791,110,860
1883—January.....	313,088,779	12,430,000	47,669,640	68,435,820	350,824,557	792,451,796
February.....	313,966,199	11,130,000	42,554,470	66,207,420	353,662,570	789,310,659
March.....	316,802,455	9,465,000	43,444,510	70,759,991	354,992,868	795,464,823
April.....	315,711,393	10,050,000	48,398,200	71,884,071	352,203,939	798,247,604
May.....	313,209,191	11,790,000	59,591,940	71,727,391	349,095,679	805,414,201
June.....	310,182,177	13,060,000	59,807,370	72,620,686	347,855,146	803,525,379
July.....	309,048,270	12,885,000	60,068,600	73,728,681	346,770,823	802,501,474
August.....	308,889,350	12,035,000	54,547,540	75,375,161	347,887,072	798,754,023
September.....	309,486,596	11,870,000	55,014,940	78,921,961	345,110,404	802,003,901
October.....	309,567,979	12,545,000	52,076,180	85,334,381	346,700,240	804,623,780
November.....	306,806,372	14,365,000	58,897,620	87,976,201	343,230,410	811,275,603
December.....	307,036,767	14,480,000	63,585,140	96,717,721	340,993,531	822,813,159
1884—January.....	304,534,827	16,835,000	77,462,620	96,958,031	333,934,061	829,714,539
February.....	300,872,384	18,125,000	77,843,430	96,247,721	333,736,000	826,824,535
March.....	300,776,364	14,955,000	68,812,150	95,919,576	336,178,139	816,636,229
April.....	300,915,183	14,920,000	56,700,805	95,497,981	332,266,201	800,300,170
May.....	307,949,175	11,030,000	59,125,480	97,363,471	332,484,730	807,952,856
June.....	306,497,214	12,190,000	71,146,640	96,427,011	329,882,621	816,143,486
July.....	303,953,026	13,165,000	91,491,490	95,138,361	326,536,019	830,283,896
August.....	305,837,462	14,270,000	92,017,940	94,228,691	324,617,896	830,871,989
September.....	310,156,143	15,630,000	87,389,660	96,491,251	323,964,981	833,632,035
October.....	312,738,844	17,770,000	87,865,570	100,741,561	322,836,117	841,952,090
November.....	314,480,333	22,575,000	93,374,290	104,988,531	320,254,849	855,673,003
December.....	310,181,441	24,760,000	93,287,420	114,865,911	318,062,338	861,157,112

TREASURER.

No. 32.—AMOUNT OF PAPER CURRENCY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878, to SEPTEMBER, 1890—Continued.

Month.	United States notes.	Currency certificates.	Gold certificates.	Silver certificates.	National bank notes.	Total.
1886—January	\$302,722,547	\$30,085,000	\$11,980,380	\$113,858,811	\$312,169,250	\$870,815,997
February	297,754,194	30,200,000	112,683,290	111,467,951	313,861,979	865,967,414
March	299,997,728	26,210,000	115,907,540	112,820,226	313,684,455	868,579,949
April	299,815,326	25,400,000	125,234,800	109,443,946	311,285,144	871,189,216
May	296,263,907	26,925,000	128,553,019	105,085,186	307,183,159	864,010,262
June	301,633,637	29,588,000	126,723,730	101,530,946	306,911,370	866,390,683
July	293,262,019	31,420,000	123,289,000	98,872,106	307,297,711	859,140,886
August	291,022,360	30,865,000	123,885,490	96,079,296	307,875,599	849,727,745
September	295,551,684	28,185,000	118,137,790	93,656,716	310,151,714	840,682,904
October	300,985,675	18,145,000	109,020,760	93,146,772	309,840,846	831,139,053
November	303,390,373	17,555,000	105,554,092	92,702,642	310,973,491	830,175,598
December	304,949,816	13,790,000	105,359,601	93,179,465	311,164,536	828,443,418
1886—January	298,790,627	14,590,000	115,284,951	89,761,609	307,049,105	825,476,292
February	299,483,725	14,920,000	105,637,050	88,390,816	309,039,918	817,471,509
March	304,466,531	11,925,000	90,775,642	90,122,421	311,758,186	809,047,781
April	309,077,242	11,515,000	84,715,225	90,733,141	309,430,872	805,471,480
May	306,436,918	13,955,000	80,120,025	89,184,129	306,206,015	795,902,087
June	305,562,699	18,250,000	76,044,375	88,116,225	304,476,475	792,449,774
July	305,636,874	19,105,000	74,718,517	87,564,044	302,446,129	789,470,564
August	299,906,369	11,195,000	77,698,347	89,021,760	301,371,095	779,192,571
September	302,456,935	7,705,000	84,691,807	95,387,112	300,995,048	791,235,205
October	308,573,711	7,740,000	88,294,969	100,306,800	298,116,544	803,032,024
November	310,107,828	7,025,000	90,520,633	105,519,817	296,622,243	809,795,521
December	317,001,690	6,510,000	97,215,605	117,246,670	293,559,737	831,633,702
1887—January	313,677,334	8,720,000	105,665,107	118,183,714	298,176,405	834,422,560
February	312,811,814	8,180,000	99,958,365	121,130,755	285,792,236	827,873,170
March	318,386,078	7,135,000	94,046,015	131,930,489	284,392,226	835,889,808
April	318,105,542	8,350,000	94,434,485	137,740,480	281,312,658	839,943,115
May	315,923,640	8,990,000	90,960,977	139,143,328	278,055,162	833,073,107
June	317,897,219	8,770,000	91,225,437	142,118,017	276,554,488	836,565,161
July	318,587,276	8,460,000	94,990,087	144,166,141	273,146,207	839,349,711
August	318,393,477	7,130,000	88,765,340	147,876,385	270,774,103	832,939,305
September	322,535,804	6,535,000	97,984,683	154,354,826	269,782,937	851,193,250
October	324,204,949	7,215,000	99,684,773	160,713,957	267,757,278	859,575,957
November	323,527,796	6,335,000	90,780,753	168,149,274	266,558,514	855,851,337
December	324,271,591	6,985,000	96,734,057	176,855,423	263,440,420	868,290,491
1888—January	318,020,547	10,645,000	104,853,971	179,321,053	257,920,431	870,761,002
February	313,198,929	11,215,000	96,697,913	184,452,659	256,097,116	861,661,614
March	313,505,393	8,915,000	91,953,949	191,526,445	254,673,417	860,664,204
April	307,634,402	10,555,000	99,561,293	194,426,932	252,484,307	864,661,934
May	300,522,816	12,230,000	109,581,730	196,645,405	248,878,462	867,858,413
June	294,282,812	14,415,000	119,887,370	200,387,376	245,149,720	874,122,278
July	291,650,276	15,205,000	131,959,112	203,680,679	241,234,901	883,729,668
August	290,455,623	14,645,000	124,750,394	209,668,966	238,466,870	877,376,853
September	293,322,053	12,730,000	134,838,190	218,561,601	237,505,695	890,957,559
October	298,287,696	11,580,000	140,613,658	229,783,152	235,090,263	915,354,769
November	300,118,060	11,360,000	129,264,228	237,415,769	232,945,416	911,103,493
December	305,555,156	10,250,000	120,888,448	246,219,999	229,486,146	912,399,749
1889—January	303,319,518	13,915,000	130,986,592	245,337,438	223,602,595	917,161,143
February	301,460,505	15,920,000	130,210,717	246,628,953	220,815,013	915,035,188
March	307,179,785	14,450,000	128,826,517	251,263,379	217,974,354	919,694,095
April	308,330,879	14,580,000	136,614,789	254,939,303	214,819,583	929,284,454
May	302,740,629	16,150,000	129,044,662	255,537,810	210,583,650	914,056,751
June	300,344,931	16,735,000	116,792,759	257,102,445	207,039,362	908,014,487
July	298,741,650	17,575,000	118,541,409	259,557,125	204,361,154	898,776,338
August	297,810,081	16,545,000	123,393,519	268,580,626	201,172,710	907,501,936
September	310,235,758	15,275,000	116,675,349	276,619,715	199,684,081	918,489,903
October	316,867,515	12,510,000	120,937,229	277,319,944	196,714,410	924,349,098
November	321,721,994	10,140,000	123,483,119	276,794,386	195,294,664	927,434,163
December	331,007,091	9,000,000	122,985,889	282,949,075	192,587,030	938,529,063
1890—January	327,444,792	11,630,000	138,657,169	281,331,771	188,274,459	947,338,191
February	326,857,151	10,230,000	130,604,804	284,176,262	187,661,139	939,529,556
March	332,101,359	7,660,000	134,938,079	290,605,562	186,337,406	951,042,406
April	330,676,605	8,795,000	134,642,839	292,923,348	185,322,364	952,360,156
May	326,933,217	9,855,000	130,788,399	294,656,083	183,072,228	945,304,927
June	323,046,826	11,830,000	131,380,019	297,210,043	181,396,823	944,863,711
July	322,697,604	11,820,000	132,444,749	298,748,913	179,487,509	945,198,775
August	327,287,306	8,820,000	124,382,539	303,471,210	178,071,525	942,032,580
September	333,915,726	6,990,000	158,104,739	309,321,207	176,982,404	985,314,076

REPORT ON THE FINANCES.

NO. 33.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION ON JUNE 30, IN EACH YEAR, FROM 1878 TO 1885, AND QUARTERLY THEREAFTER TO SEPTEMBER, 1890.

Date.	Gold coin and bullion.	Standard silver dollars and silver bullion.	Fractional silver coin.	Total.
June 30, 1878	\$213, 199, 977	\$16, 269, 079	\$71, 778, 828	\$301, 247, 884
June 30, 1879	245, 741, 837	41, 276, 356	76, 249, 985	363, 268, 178
June 30, 1880	351, 841, 206	69, 660, 408	78, 862, 270	500, 368, 884
June 30, 1881	478, 484, 538	95, 297, 083	80, 087, 061	653, 868, 682
June 30, 1882	506, 757, 715	122, 788, 544	80, 428, 580	709, 974, 839
June 30, 1883	542, 732, 063	152, 047, 685	80, 960, 300	775, 740, 048
June 30, 1884	545, 500, 797	180, 306, 614	75, 261, 528	801, 068, 939
June 30, 1885	588, 697, 036	208, 538, 967	74, 939, 820	872, 175, 823
Sept. 30, 1885	597, 935, 355	214, 675, 554	74, 986, 900	887, 597, 809
Dec. 31, 1885	607, 173, 674	222, 873, 593	75, 034, 111	905, 081, 378
Mar. 31, 1886	598, 974, 068	228, 230, 865	75, 047, 524	902, 252, 457
June 30, 1886	590, 774, 461	237, 191, 906	75, 060, 937	903, 027, 304
Sept. 30, 1886	608, 004, 164	245, 039, 680	75, 117, 827	928, 761, 671
Dec. 31, 1886	641, 626, 649	254, 421, 187	75, 174, 657	971, 222, 493
Mar. 31, 1887	649, 194, 324	267, 211, 642	75, 128, 324	991, 534, 290
June 30, 1887	654, 520, 335	277, 445, 767	75, 547, 799	1, 007, 513, 901
Sept. 30, 1887	681, 793, 520	285, 664, 229	75, 398, 925	1, 042, 856, 674
Dec. 31, 1887	704, 703, 330	293, 257, 224	76, 295, 886	1, 074, 256, 440
Mar. 31, 1888	708, 518, 186	301, 480, 765	76, 333, 888	1, 086, 332, 839
June 30, 1888	705, 818, 855	310, 166, 459	76, 406, 376	1, 092, 391, 690
Sept. 30, 1888	709, 881, 370	317, 336, 723	76, 759, 671	1, 103, 977, 564
Dec. 31, 1888	704, 608, 179	326, 151, 427	76, 889, 983	1, 107, 649, 589
Mar. 31, 1889	704, 773, 319	334, 898, 184	76, 628, 116	1, 116, 299, 619
June 30, 1889	680, 063, 505	343, 947, 093	76, 601, 836	1, 100, 612, 434
Sept. 30, 1889	681, 819, 487	351, 824, 479	76, 796, 193	1, 110, 440, 159
Dec. 31, 1889	689, 824, 863	360, 667, 079	76, 697, 319	1, 126, 889, 273
Mar. 31, 1890	693, 850, 282	370, 735, 705	76, 799, 537	1, 141, 385, 524
June 30, 1890	695, 563, 029	385, 718, 063	77, 493, 856	1, 158, 774, 948
Sept. 30, 1890	690, 590, 353	398, 672, 276	76, 875, 555	1, 166, 138, 184

NO. 34.—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION ON JUNE 30, IN EACH YEAR, FROM 1878 TO 1885, AND QUARTERLY THEREAFTER TO SEPTEMBER, 1890.

Date.	Gold coin.	Standard silver dollars and silver bullion.	Fractional silver coin.	Total.
June 30, 1878	\$84, 739, 774	\$1, 209, 251	\$64, 918, 322	\$150, 867, 347
June 30, 1879	110, 505, 362	8, 036, 439	67, 346, 584	185, 888, 385
June 30, 1880	225, 695, 779	20, 110, 557	54, 511, 788	300, 318, 124
June 30, 1881	315, 312, 877	29, 442, 412	52, 839, 364	397, 594, 653
June 30, 1882	358, 251, 325	32, 403, 820	52, 379, 949	443, 035, 094
June 30, 1883	344, 653, 495	35, 651, 450	52, 474, 299	432, 779, 244
June 30, 1884	340, 624, 203	40, 690, 200	45, 660, 808	426, 975, 211
June 30, 1885	341, 668, 411	39, 086, 969	43, 702, 921	424, 458, 301
Sept. 30, 1885	346, 684, 240	45, 275, 710	51, 345, 066	443, 305, 016
Dec. 31, 1885	353, 822, 265	53, 358, 362	47, 237, 680	454, 418, 307
Mar. 31, 1886	356, 818, 901	51, 258, 776	46, 224, 886	454, 302, 563
June 30, 1886	357, 936, 337	52, 846, 142	46, 156, 255	456, 938, 734
Sept. 30, 1886	365, 995, 146	60, 018, 693	48, 218, 082	474, 231, 921
Dec. 31, 1886	373, 498, 631	61, 175, 572	49, 518, 722	484, 137, 925
Mar. 31, 1887	373, 208, 462	56, 899, 818	48, 526, 710	478, 634, 990
June 30, 1887	376, 419, 229	55, 044, 362	48, 570, 305	480, 033, 896
Sept. 30, 1887	391, 090, 590	60, 614, 524	50, 414, 706	502, 120, 120
Dec. 31, 1887	399, 361, 143	64, 377, 819	51, 968, 357	515, 707, 319
Mar. 31, 1888	397, 745, 983	59, 418, 515	50, 767, 608	507, 932, 106
June 30, 1888	392, 065, 238	55, 667, 218	50, 354, 635	498, 087, 091
Sept. 30, 1888	377, 329, 864	57, 899, 356	52, 020, 975	487, 250, 195
Dec. 31, 1888	379, 634, 612	60, 879, 321	53, 234, 525	493, 948, 358
Mar. 31, 1889	373, 072, 380	56, 810, 359	51, 707, 112	486, 589, 851
June 30, 1889	376, 559, 185	54, 258, 719	51, 472, 103	482, 290, 007
Sept. 30, 1889	375, 947, 715	57, 554, 101	52, 931, 352	486, 433, 168
Dec. 31, 1889	375, 705, 922	61, 402, 501	54, 769, 403	491, 877, 826
Mar. 31, 1890	373, 624, 487	57, 989, 656	53, 984, 972	485, 599, 115
June 30, 1890	373, 950, 606	61, 808, 703	54, 688, 630	490, 447, 939
Sept. 30, 1890	384, 503, 882	76, 761, 319	56, 311, 846	517, 577, 047

TREASURER.

No. 35.—ESTIMATED AMOUNT OF GOLD, SILVER, AND PAPER CURRENCY IN CIRCULATION ON JUNE 30, IN EACH YEAR, FROM 1878 TO 1885, AND QUARTERLY THEREAFTER TO SEPTEMBER, 1890.

Date.	Gold and gold certificates.	Silver and silver certificates.	United States notes and currency certificates.	National bank notes.	Total.
June 30, 1878	\$109,637,454	\$66,134,653	\$320,905,895	\$310,129,887	\$806,807,889
June 30, 1879	125,785,182	75,797,503	301,644,112	320,675,372	823,902,169
June 30, 1880	233,659,679	80,411,914	327,895,457	336,800,651	978,767,701
June 30, 1881	321,072,397	121,392,565	328,126,924	349,320,733	1,119,912,559
June 30, 1882	363,280,345	139,289,859	325,255,427	351,275,317	1,179,100,948
June 30, 1883	404,460,865	160,746,435	323,242,177	347,855,146	1,236,304,623
June 30, 1884	411,770,843	182,778,019	318,687,214	329,882,621	1,243,118,697
June 30, 1885	468,398,141	184,320,836	331,218,637	306,911,370	1,290,848,984
Sept. 30, 1885	464,822,030	190,277,492	318,736,684	310,151,714	1,283,987,920
Dec. 31, 1885	459,181,866	193,775,507	318,739,816	311,164,536	1,282,861,725
Mar. 31, 1886	447,594,544	187,606,083	316,391,531	311,758,186	1,263,350,344
June 30, 1886	433,980,712	187,118,622	323,812,699	304,476,475	1,249,388,508
Sept. 30, 1886	450,686,953	203,623,887	310,161,935	300,995,048	1,265,467,823
Dec. 31, 1886	470,714,236	227,935,964	323,511,690	293,559,737	1,315,721,627
Mar. 31, 1887	467,254,477	237,357,017	325,521,078	284,392,226	1,314,524,798
June 30, 1887	467,644,606	245,732,684	326,687,219	276,554,488	1,316,599,057
Sept. 30, 1887	489,075,573	265,384,056	329,070,804	269,782,937	1,353,313,370
Dec. 31, 1887	496,985,200	293,201,599	331,256,591	263,444,420	1,383,997,810
Mar. 31, 1888	489,639,932	301,712,568	322,510,393	254,673,417	1,368,596,310
June 30, 1888	511,952,608	306,409,229	308,697,812	245,149,720	1,372,209,369
Sept. 30, 1888	512,168,054	328,481,932	306,052,053	237,505,695	1,384,207,734
Dec. 31, 1888	506,722,960	360,333,845	315,805,156	229,486,146	1,406,348,107
Mar. 31, 1889	506,898,897	359,780,830	321,629,785	217,974,354	1,406,283,866
June 30, 1889	493,351,944	362,833,267	317,079,931	207,039,352	1,380,304,494
Sept. 30, 1889	492,623,064	387,105,168	325,510,758	199,684,081	1,404,923,071
Dec. 31, 1889	498,691,811	399,120,977	340,007,091	192,587,030	1,430,406,909
Mar. 31, 1890	508,562,566	402,580,190	339,761,359	186,337,406	1,437,241,521
June 30, 1890	505,330,625	413,707,376	334,876,829	181,396,823	1,437,311,650
Sept. 30, 1890	542,608,621	442,394,372	340,905,726	176,982,464	1,502,891,123

No. 36.—AMOUNT OF ALL KINDS OF MONEY IN THE TREASURY AND IN CIRCULATION AND TOTAL STOCK ON JUNE 30, IN EACH YEAR, FROM 1878 TO 1885, AND QUARTERLY THEREAFTER TO SEPTEMBER, 1890.

Date.	Belonging to Treasury.	On deposit for certificates.	Total in Treasury.	In circulation.	Total stock.
June 30, 1878	\$164,040,821	\$92,644,600	\$256,685,421	\$806,807,889	\$1,063,493,310
June 30, 1879	215,009,098	48,635,650	263,644,748	823,902,169	1,087,546,917
June 30, 1880	212,168,100	34,973,870	247,141,970	978,767,701	1,225,909,671
June 30, 1881	235,254,254	68,874,450	304,128,704	1,119,912,559	1,424,041,263
June 30, 1882	235,107,471	84,453,830	319,561,301	1,179,100,948	1,498,662,249
June 30, 1883	242,188,649	184,370,471	426,559,120	1,236,304,623	1,662,863,743
June 30, 1884	243,323,870	230,589,351	473,913,221	1,243,118,697	1,717,031,918
June 30, 1885	244,864,936	310,009,786	554,874,722	1,290,848,984	1,845,723,706
Sept. 30, 1885	266,639,087	289,646,736	556,285,823	1,283,987,920	1,840,273,743
Dec. 31, 1885	285,412,972	278,108,856	563,521,828	1,282,861,725	1,846,383,553
Mar. 31, 1886	300,733,518	272,871,566	573,605,084	1,263,350,344	1,836,955,428
June 30, 1886	308,830,703	265,651,920	574,482,623	1,249,388,508	1,823,871,131
Sept. 30, 1886	313,074,676	251,144,229	564,218,905	1,265,467,823	1,829,686,728
Dec. 31, 1886	298,753,954	255,996,511	554,750,465	1,315,721,627	1,870,472,992
Mar. 31, 1887	310,641,219	269,491,963	580,133,182	1,314,524,798	1,894,657,980
June 30, 1887	316,512,933	276,109,967	592,622,900	1,316,599,057	1,909,221,957
Sept. 30, 1887	308,945,850	292,098,638	601,044,488	1,353,313,370	1,954,357,858
Dec. 31, 1887	305,303,500	318,054,444	623,357,944	1,383,997,810	2,007,355,754
Mar. 31, 1888	324,414,749	342,067,283	666,482,032	1,368,596,310	2,035,078,342
June 30, 1888	319,067,279	386,179,922	705,247,201	1,372,209,369	2,077,456,570
Sept. 30, 1888	309,979,848	402,046,076	712,025,924	1,384,207,734	2,096,233,658
Dec. 31, 1888	281,536,600	417,914,716	699,451,406	1,406,348,107	2,105,799,513
Mar. 31, 1889	277,725,090	426,396,557	704,121,647	1,406,283,866	2,110,405,513
June 30, 1889	278,186,640	433,633,298	711,819,938	1,380,304,494	2,092,124,432
Sept. 30, 1889	255,765,906	455,291,919	711,057,825	1,404,923,071	2,115,980,896
Dec. 31, 1889	240,250,765	449,074,028	689,324,793	1,430,406,909	2,119,731,702
Mar. 31, 1890	241,099,621	462,215,742	703,315,363	1,437,241,521	2,140,556,884
June 30, 1890	255,892,804	471,362,730	727,255,634	1,435,311,650	2,162,567,284
Sept. 30, 1890	191,530,992	492,507,090	684,038,082	1,502,891,113	2,186,929,195

NO. 37.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH, FROM MARCH, 1878, TO SEPTEMBER, 1890.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in Treasury.	Gold certi- cates in circ- ulation.	Net gold in Treasury, coin and bullion.
1878—March	\$120,106,317.17	\$7,179,200	\$50,704,200	\$69,402,117.17
April	120,012,781.64	9,082,060	45,948,840	74,063,941.64
May	122,917,907.88	31,235,300	21,246,300	101,671,607.88
June	128,460,202.87	19,469,820	24,897,680	103,562,522.87
July	132,014,619.41	18,170,420	23,852,980	108,161,639.41
August	134,548,036.53	20,794,220	17,222,180	117,325,856.53
September	136,036,302.26	9,392,920	23,433,650	112,602,622.26
October	140,872,154.79	9,901,520	22,906,480	117,965,674.79
November	142,400,135.29	9,845,120	24,117,780	118,283,355.29
December	135,382,639.42	391,420	21,189,280	114,193,359.42
1879—January	133,756,906.65	544,020	17,082,680	116,674,226.65
February	133,265,559.43	400,220	16,379,280	116,886,279.43
March	133,416,125.85	50,740	16,253,960	117,162,165.85
April	134,520,140.48	62,140	15,710,460	118,809,680.48
May	136,620,260.14	33,580	15,380,120	121,300,140.14
June	135,286,474.62	133,880	15,279,820	119,956,654.62
July	135,517,483.25	43,800	15,196,900	120,320,583.25
August	141,546,390.52	120,000	15,008,700	126,537,690.52
September	169,606,995.03	67,700	14,843,200	154,763,795.03
October	171,517,713.65	213,400	14,377,600	157,140,113.65
November	160,443,436.80	183,740	13,195,460	147,247,976.80
December	157,790,321.84	749,860	11,596,140	146,194,181.84
1880—January	153,690,026.43	61,100	10,850,000	143,340,026.43
February	146,750,758.04	327,300	9,755,300	136,995,458.04
March	144,010,551.50	611,500	8,244,000	135,766,551.50
April	138,783,440.08	173,800	8,056,800	130,726,640.08
May	128,709,496.51	39,800	8,010,300	120,699,196.51
June	126,145,427.20	40,700	7,963,900	118,181,527.20
July	123,126,645.54	32,600	7,852,000	115,274,645.54
August	127,679,279.45	36,800	7,661,100	120,018,179.45
September	135,244,833.65	31,600	7,480,100	127,764,733.65
October	140,725,952.74	6,800	7,447,700	133,278,252.74
November	151,362,519.38	19,120	7,381,380	143,981,139.38
December	156,742,095.77	130,500	6,528,380	150,213,715.77
1881—January	154,544,209.15	50,080	6,491,400	148,052,809.15
February	173,038,253.01	312,080	6,229,400	166,808,853.01
March	173,668,163.08	142,900	6,028,900	167,639,263.08
April	170,319,754.53	1,400	5,961,200	164,358,554.53
May	163,770,158.17	36,320	5,876,250	157,893,878.17
June	163,171,601.25	23,400	5,759,520	157,412,141.25
July	158,911,475.21	1,700	5,748,120	149,163,355.21
August	169,495,521.94	3,800	5,397,120	164,098,401.94
September	174,361,344.52	9,600	5,239,320	169,122,024.52
October	172,989,829.17	3,700	5,204,220	167,785,609.17
November	178,225,303.41	8,300	5,199,620	173,025,683.41
December	172,617,467.38	.....	5,188,120	167,429,347.38
1882—January	165,152,788.62	7,900	5,180,220	159,972,568.62
February	173,757,874.07	15,800	5,172,320	168,585,554.07
March	166,457,356.93	.....	5,166,920	161,290,436.93
April	155,069,102.18	1,000	5,071,120	149,997,982.18
May	153,985,545.28	2,500	5,052,920	148,932,625.28
June	148,506,389.95	8,100	5,029,020	143,477,369.95
July	145,079,030.31	1,500	5,016,440	140,062,590.31
August	149,303,920.69	.....	4,992,400	144,311,880.69
September	152,739,106.43	.....	4,907,440	147,831,666.43
October	159,805,743.54	14,990,170	11,470,270	148,335,473.54
November	164,267,581.64	15,950,270	19,458,270	144,809,314.64
December	171,504,568.39	25,105,030	39,514,810	141,989,758.39
1883—January	173,317,834.35	25,107,300	47,669,640	125,648,194.35
February	177,661,630.86	32,296,270	42,554,470	135,107,160.86
March	184,752,713.90	31,525,210	43,444,510	141,308,203.90
April	187,837,441.93	32,955,420	48,398,200	139,439,241.93
May	193,310,043.00	23,869,000	59,591,940	133,718,103.00
June	198,078,567.68	22,571,270	59,807,370	138,271,197.68
July	202,774,035.16	23,383,440	60,068,600	142,705,435.16
August	204,172,975.33	28,445,200	54,547,540	149,625,435.33
September	206,150,543.10	27,480,800	53,014,940	151,115,603.10
October	209,429,939.90	31,252,760	52,070,140	157,353,759.90
November	216,133,327.54	27,035,300	58,897,020	157,235,707.54
December	-219,014,739.63	27,446,780	63,585,140	185,429,599.63
1884—January	221,813,356.49	23,788,000	77,462,020	144,350,736.49
February	221,881,633.11	30,600,070	77,843,430	144,038,203.11
March	211,071,506.97	35,424,250	68,812,150	142,259,356.97
April	196,325,625.72	44,415,395	56,700,805	139,624,820.72
May	-201,132,388.01	39,686,780	59,125,480	142,006,908.01

No. 37.—AMOUNT OF GOLD COIN AND BULLION IN THE TREASURY, AND OF GOLD CERTIFICATES OUTSTANDING, ETC.—Continued.

Month.	Total gold in Treasury, coin and bullion.	Gold certificates in Treasury.	Gold certificates in circulation.	Net gold in Treasury, coin and bullion.
1884—June	\$204,876,594.15	\$27,246,020	\$71,146,640	\$133,729,954.15
July	210,539,550.98	26,525,830	91,491,490	119,048,060.98
August	214,483,657.17	29,701,980	92,017,940	122,465,717.17
September	217,904,042.81	33,546,960	87,389,660	130,514,322.81
October	222,536,360.43	32,477,750	87,865,570	134,670,790.43
November	231,389,360.85	26,701,060	93,374,290	138,015,070.85
December	234,975,851.95	26,343,730	93,287,420	141,688,431.95
1885—January	237,167,975.84	22,299,150	111,980,380	125,187,595.84
February	240,029,843.24	40,426,930	112,683,290	127,346,553.24
March	241,440,796.37	37,689,990	115,967,540	125,473,256.37
April	243,162,194.81	28,625,290	125,234,800	117,927,394.81
May	243,351,543.59	14,371,350	128,553,000	115,810,533.59
June	247,028,625.25	13,593,410	126,729,730	120,298,895.25
July	249,367,595.20	17,322,320	123,289,000	126,078,595.20
August	250,267,417.89	16,606,230	123,885,490	126,371,927.89
September	251,251,114.54	22,249,240	118,137,700	133,113,334.54
October	251,359,349.29	31,115,850	109,020,760	142,338,589.29
November	251,945,578.13	34,492,968	105,554,082	146,391,436.13
December	253,351,409.48	34,350,479	105,359,601	147,991,898.48
1886—January	251,371,561.58	24,060,709	115,284,951	136,086,610.58
February	249,801,087.53	33,671,010	105,637,050	144,164,037.53
March	242,155,167.40	46,797,927	90,775,643	151,379,524.40
April	240,580,532.67	52,396,875	84,715,225	155,865,307.67
May	236,424,734.21	51,735,670	80,120,025	156,304,709.21
June	232,838,123.91	55,129,870	76,044,375	156,793,748.91
July	233,651,522.45	52,258,360	74,718,517	158,933,005.45
August	235,430,635.24	48,693,980	77,698,347	157,732,288.24
September	242,609,018.37	40,654,320	84,691,807	157,917,211.37
October	246,832,148.40	36,878,458	88,294,969	158,537,179.40
November	254,450,853.57	34,469,694	90,520,633	163,930,220.57
December	268,128,018.47	27,485,804	97,215,605	170,912,413.47
1887—January	274,140,468.85	18,843,632	105,665,107	168,475,361.85
February	275,088,626.45	24,256,230	99,958,365	175,130,261.45
March	275,985,862.15	29,757,610	94,046,015	181,939,847.15
April	275,336,915.90	28,905,040	94,434,485	180,902,430.90
May	277,628,750.47	32,101,358	90,960,977	186,667,773.47
June	278,101,106.26	30,261,380	91,225,437	186,875,669.26
July	281,296,417.45	18,098,560	94,990,087	186,306,330.45
August	282,039,533.67	23,008,207	88,765,340	193,274,193.67
September	290,702,629.70	29,154,238	97,984,683	192,717,946.70
October	302,544,605.45	32,868,158	99,684,773	202,859,832.45
November	302,661,278.68	39,974,838	90,780,753	211,880,525.68
December	305,342,187.07	31,010,394	96,734,057	208,608,137.07
1888—January	307,809,155.27	20,668,210	104,853,971	202,955,184.27
February	309,567,826.88	26,962,168	96,697,913	212,869,913.88
March	310,772,202.63	29,651,464	91,953,949	218,818,253.63
April	312,801,287.15	20,853,500	99,561,293	213,239,994.15
May	309,882,858.81	33,574,110	109,581,730	200,301,128.81
June	313,753,616.89	22,135,780	119,887,370	193,866,246.89
July	326,551,392.34	30,234,688	131,959,112	194,592,280.34
August	331,133,430.44	36,591,356	124,750,394	206,383,036.44
September	332,551,305.52	25,516,410	134,838,190	197,713,115.52
October	331,683,233.11	26,163,492	140,613,658	191,074,575.11
November	328,603,361.29	37,441,932	129,264,228	199,339,133.29
December	324,773,666.56	36,127,702	120,858,448	203,885,218.56
1889—January	325,641,856.12	25,043,518	130,986,592	194,655,264.12
February	326,456,697.81	24,802,813	130,210,717	196,245,980.81
March	326,700,938.96	26,886,125	128,826,517	197,874,421.96
April	328,203,900.80	20,783,433	136,614,789	191,589,111.80
May	321,297,376.96	27,350,140	129,044,662	192,252,714.96
June	303,504,319.58	37,235,793	116,792,759	186,711,560.58
July	300,759,572.98	34,069,943	118,541,409	182,218,163.98
August	304,048,189.30	39,557,233	123,393,519	180,654,470.30
September	305,871,772.02	42,073,803	110,675,349	189,196,423.02
October	308,509,615.21	34,925,823	120,937,229	187,572,386.21
November	310,979,791.06	30,668,090	123,483,119	187,496,672.06
December	313,818,941.47	31,316,100	122,985,889	190,833,052.47
1890—January	316,043,454.19	20,452,870	138,657,169	177,386,285.19
February	318,593,732.14	28,222,835	130,604,804	187,988,948.14
March	320,225,794.87	24,614,210	134,938,079	185,287,715.87
April	320,878,411.60	24,142,200	134,642,839	186,235,572.60
May	321,333,253.10	27,473,120	130,788,399	190,544,854.10
June	321,612,423.49	26,162,960	131,380,019	190,232,404.49
July	316,536,823.28	27,577,120	132,444,749	184,092,074.28
August	310,220,120.43	33,005,730	124,382,539	183,837,581.43
September	306,086,471.18	16,058,780	158,104,739	147,981,732.18

NO. 38.—AMOUNT OF STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND OF SILVER CERTIFICATES OUTSTANDING, AT THE END OF EACH MONTH FROM MARCH, 1878, TO SEPTEMBER, 1890.

Month.	Standard silver dollars coined.	Standard silver dollars in Treasury.	Silver certificates in Treasury.	Silver certificates in circulation.	Net standard silver dollars in Treasury.	Standard silver dollars in circulation.
1878—March	\$1,001,500	\$810,561	-----	-----	\$810,561	\$190,939
April	3,471,500	3,189,681	-----	\$63,000	3,106,681	301,819
May	6,486,500	5,950,451	\$314,710	27,330	5,923,121	536,049
June	8,573,500	7,718,357	1,455,520	7,080	7,711,277	855,143
July	10,420,500	9,550,236	2,647,940	979,230	8,571,006	870,264
August	13,448,500	11,292,849	4,424,640	1,709,280	9,583,569	2,155,651
September	16,212,500	12,155,205	1,316,470	711,600	11,443,605	4,057,295
October	18,282,500	13,397,571	2,639,560	68,790	13,328,781	4,884,929
November	20,438,550	14,843,219	1,907,460	366,000	14,477,159	5,595,331
December	22,495,550	16,704,829	2,082,770	413,360	16,291,469	5,790,721
1879—January	24,555,750	17,874,457	2,170,840	400,340	17,474,117	6,681,293
February	26,687,750	19,505,767	1,976,320	331,860	19,174,907	7,181,983
March	28,774,950	21,558,894	2,074,830	251,700	21,307,184	7,216,036
April	31,155,950	23,694,563	1,779,540	197,680	23,496,883	7,461,387
May	33,485,950	26,181,045	1,922,820	644,140	25,736,905	7,304,905
June	35,801,000	28,147,351	2,052,470	414,480	27,732,871	7,653,649
July	37,451,000	29,151,801	2,014,680	771,170	28,380,631	8,299,199
August	40,238,050	30,678,464	1,976,960	1,304,890	29,373,574	9,559,586
September	42,634,100	31,559,870	3,045,130	1,176,720	30,383,150	11,074,230
October	45,206,200	32,322,634	4,531,479	1,604,371	30,718,263	12,883,566
November	47,705,200	32,839,207	5,173,188	1,694,722	30,944,485	14,865,993
December	50,055,650	33,168,064	6,888,658	3,824,252	29,343,812	16,887,586
1880—January	52,505,650	34,961,611	5,063,456	3,989,454	30,972,157	17,534,039
February	54,806,050	36,972,093	4,797,314	4,572,606	32,399,487	17,833,957
March	57,156,250	38,780,342	5,611,914	6,017,006	32,763,336	18,375,908
April	59,456,250	40,411,673	5,428,354	6,615,366	33,796,307	19,044,577
May	61,723,250	42,778,190	6,322,731	6,051,539	36,726,651	18,945,000
June	63,734,750	44,425,315	6,584,701	5,789,569	38,635,746	19,309,435
July	66,014,750	46,192,791	5,758,331	6,930,959	39,261,832	19,821,959
August	68,267,750	47,495,063	5,518,821	7,619,219	39,875,844	20,772,687
September	70,568,750	47,654,875	6,318,769	12,203,191	35,451,484	22,914,075
October	72,847,750	47,084,450	7,333,719	19,780,241	27,304,209	25,763,300
November	75,147,750	47,397,453	8,572,294	26,504,986	20,892,467	27,750,297
December	77,453,005	48,190,518	9,454,419	36,127,711	12,062,807	29,262,487
1881—January	79,753,005	50,235,102	9,985,583	36,814,637	13,420,465	29,517,903
February	82,060,005	52,939,460	10,856,463	37,027,797	15,911,663	29,120,545
March	84,359,505	55,176,158	10,733,085	39,445,815	15,730,343	29,183,347
April	86,659,505	58,044,826	11,522,208	39,157,932	18,886,894	28,614,679
May	88,959,505	60,518,273	11,988,710	38,784,540	21,733,733	28,441,232
June	91,372,705	62,544,722	12,055,801	39,110,729	23,433,993	28,827,983
July	93,622,705	64,246,302	11,181,088	40,802,892	23,443,410	29,376,403
August	95,922,705	65,948,344	11,516,432	46,061,878	19,886,466	29,974,361
September	98,322,705	66,092,667	11,559,730	52,590,180	13,502,487	32,230,036
October	100,672,705	66,576,378	7,488,900	58,838,770	7,737,608	34,006,327
November	102,972,705	68,017,452	7,089,880	59,573,950	8,443,502	34,955,253
December	105,380,980	69,589,937	6,359,910	62,315,320	7,274,617	35,791,943
1882—January	107,680,980	72,421,584	7,462,130	61,537,540	10,884,044	35,259,306
February	109,981,150	75,138,957	8,549,470	60,125,010	15,013,947	34,842,223
March	112,281,680	78,178,583	8,931,930	59,423,440	18,755,143	34,103,007
April	114,581,680	81,595,056	8,872,790	58,908,570	22,686,486	32,986,624
May	116,843,680	84,606,043	10,509,160	57,227,060	27,378,983	32,237,637
June	119,144,780	87,153,816	11,590,620	54,506,090	32,647,726	31,990,964
July	121,304,780	88,840,890	12,361,490	54,757,720	34,083,179	32,463,881
August	123,729,780	91,166,249	11,700,330	57,739,880	33,426,369	33,801,231
September	126,029,880	92,228,649	8,364,430	63,204,780	29,053,869	35,914,903
October	128,329,880	95,414,977	7,887,260	65,620,450	26,794,527	37,639,208
November	130,629,880	92,940,582	5,752,970	67,342,690	25,597,892	37,639,208
December	132,955,080	94,016,842	4,405,000	68,448,660	25,573,182	38,938,258
1883—January	135,405,080	97,530,969	4,306,650	68,438,820	29,092,149	37,874,111
February	137,805,080	100,261,444	5,268,550	68,027,420	32,234,024	37,543,636
March	140,205,699	103,482,505	6,865,340	70,759,991	32,722,314	36,723,394
April	142,555,699	106,366,348	8,887,260	71,884,071	34,482,277	36,189,351
May	144,905,699	108,898,977	8,305,940	71,727,391	37,171,586	36,006,722
June	147,255,899	111,914,019	15,996,145	72,620,686	39,293,333	35,341,880
July	149,680,899	113,057,052	15,542,730	73,728,681	39,328,371	36,623,847
August	152,020,899	114,320,197	17,276,820	75,375,161	38,945,036	37,700,702
September	154,370,899	114,587,372	15,568,280	78,921,961	35,665,411	39,783,527
October	156,720,949	116,036,450	14,214,760	85,334,381	30,702,069	40,684,499
November	159,070,949	117,768,966	13,806,610	87,976,201	29,792,765	41,301,933
December	161,425,119	119,449,385	13,180,890	96,717,721	22,731,664	41,975,734
1884—January	163,775,119	123,474,748	13,179,020	96,958,031	26,516,717	40,300,371
February	166,125,119	126,822,399	13,890,100	96,247,721	30,574,678	39,302,720
March	168,425,629	129,006,101	20,488,565	95,919,576	33,086,525	39,419,528
April	170,725,629	130,314,065	20,876,250	95,497,981	34,816,034	40,411,564
May	173,035,629	132,626,753	19,936,620	97,363,471	35,263,282	40,408,876

No. 38.—AMOUNT OF STANDARD SILVER DOLLARS COINED, ETC.—Continued.

Date.	Standard silver dollars coined.	Standard silver dollars in Treasury.	Silver certificates in Treasury.	Silver certificates in circulation.	Net standard silver dollars in Treasury.	Standard silver dollars in circulation.
1884—June.....	\$175,355,829	\$135,560,916	\$23,384,680	\$96,427,011	\$39,133,905	\$39,794,913
July.....	177,680,829	137,692,119	25,265,980	95,138,361	42,553,758	39,988,710
August.....	180,030,829	140,615,722	26,903,230	94,228,691	46,387,031	39,415,107
September.....	182,380,829	142,058,787	26,769,470	96,491,251	45,567,536	40,322,042
October.....	184,730,829	142,926,725	30,814,970	100,741,561	42,185,164	41,804,104
November.....	187,180,829	144,745,075	28,951,590	104,988,531	39,756,544	42,435,754
December.....	189,561,994	146,502,865	23,302,380	114,865,911	31,636,954	43,059,129
1885—January.....	191,947,194	150,632,154	27,337,890	113,858,911	36,773,343	41,315,040
February.....	194,247,194	153,561,007	29,951,880	111,467,951	42,093,056	40,686,187
March.....	196,697,394	156,698,482	30,861,615	112,820,226	43,878,256	39,998,912
April.....	199,107,394	159,441,034	32,141,140	109,443,946	49,997,088	39,666,360
May.....	201,509,231	162,244,855	35,575,590	105,085,186	57,159,669	39,264,376
June.....	203,884,381	165,413,112	38,370,700	101,530,946	63,882,166	38,471,269
July.....	205,784,381	166,499,948	40,340,980	98,872,166	67,627,842	39,284,433
August.....	208,259,381	166,854,215	42,712,890	96,079,296	70,774,919	41,405,166
September.....	210,759,431	165,483,721	31,722,990	93,656,716	71,827,005	45,275,710
October.....	213,259,431	163,817,342	31,906,514	93,146,772	70,670,570	49,442,089
November.....	215,759,431	165,568,018	32,034,464	92,702,642	72,865,376	50,191,413
December.....	218,259,761	165,718,190	31,164,311	93,179,465	72,538,725	52,541,571
1886—January.....	220,553,761	169,083,385	33,978,767	89,791,609	79,321,776	51,470,376
February.....	223,145,761	171,805,906	34,837,660	88,390,616	83,415,090	51,330,855
March.....	225,959,761	174,700,985	32,410,575	90,122,421	84,578,561	51,258,776
April.....	228,434,121	175,928,502	31,141,055	90,733,141	85,193,361	52,505,619
May.....	231,160,121	178,252,045	30,411,016	89,184,129	89,067,916	52,908,076
June.....	233,723,286	181,253,566	27,861,450	88,116,225	93,137,341	52,469,720
July.....	235,043,286	181,523,924	27,728,858	87,564,044	93,959,880	54,119,362
August.....	238,573,286	181,769,457	25,571,492	89,021,760	92,747,697	56,803,829
September.....	241,281,286	181,262,593	22,555,990	95,387,112	85,875,481	60,018,693
October.....	244,079,386	182,931,231	17,562,302	100,306,800	82,624,431	61,148,155
November.....	246,903,386	184,911,938	14,137,285	105,519,817	79,392,121	61,991,448
December.....	249,623,647	188,506,238	7,338,432	117,246,670	75,246,568	61,117,409
1887—January.....	252,503,647	193,063,783	6,737,388	118,193,714	75,780,069	58,539,964
February.....	255,453,647	198,112,760	5,466,347	121,130,755	76,982,055	57,340,887
March.....	258,474,027	201,672,372	6,212,849	131,930,489	69,741,883	56,801,655
April.....	261,524,027	205,738,822	5,007,700	137,740,480	68,048,392	55,735,205
May.....	264,474,027	209,052,567	5,289,164	139,143,328	69,909,239	55,421,460
June.....	266,990,117	211,483,970	3,425,133	142,118,017	69,365,953	55,506,147
July.....	267,440,117	211,528,891	4,209,659	144,166,141	67,362,750	55,911,226
August.....	270,250,117	213,212,448	5,996,443	147,876,385	65,366,063	57,037,669
September.....	273,390,157	213,043,796	3,919,841	154,354,826	68,688,970	60,346,361
October.....	276,816,157	214,875,532	3,451,494	160,713,957	53,461,575	62,640,625
November.....	280,144,157	215,882,443	4,413,446	168,149,274	47,732,169	64,261,714
December.....	283,140,357	218,917,539	6,339,570	176,855,423	42,062,116	64,222,818
1888—January.....	285,945,357	223,918,380	14,930,517	179,321,053	44,597,327	61,926,877
February.....	288,545,357	227,947,493	21,106,469	184,452,659	43,494,834	60,597,864
March.....	291,355,789	232,087,274	19,370,425	191,526,445	40,510,829	59,818,515
April.....	294,039,790	236,156,394	18,316,109	194,426,932	41,729,462	57,883,396
May.....	297,037,790	245,484,223	20,458,423	196,645,405	43,942,565	56,449,820
June.....	299,424,790	243,879,487	29,104,396	200,387,376	43,492,111	55,545,303
July.....	300,708,790	245,798,765	23,361,286	203,680,679	42,118,086	54,910,025
August.....	303,320,790	247,859,402	15,528,762	209,658,966	38,200,436	55,461,338
September.....	306,542,890	248,791,534	9,819,875	218,561,601	30,229,933	57,751,356
October.....	309,670,890	249,979,440	7,404,624	229,783,152	20,196,288	59,691,450
November.....	312,450,890	251,975,505	8,884,485	237,415,789	14,559,716	60,475,385
December.....	315,186,190	254,406,869	3,958,567	246,219,999	8,186,870	60,779,321
1889—January.....	318,186,190	259,811,329	4,717,113	245,337,438	14,473,891	58,374,861
February.....	320,946,490	263,514,586	5,717,898	246,628,953	16,885,633	57,431,904
March.....	323,776,515	267,286,476	4,760,236	251,263,679	16,022,497	56,490,339
April.....	326,974,515	271,326,743	3,451,830	254,939,203	16,387,540	55,647,772
May.....	330,188,540	275,484,223	6,205,089	255,537,810	19,946,413	54,704,317
June.....	333,422,650	279,084,633	5,527,301	257,102,445	21,982,238	54,337,967
July.....	334,602,650	282,382,395	5,651,271	259,557,125	20,825,270	54,220,255
August.....	337,502,650	282,583,864	6,141,570	268,580,626	14,003,238	54,918,786
September.....	340,357,650	282,983,550	3,878,052	276,619,715	6,363,835	57,374,100
October.....	343,428,001	283,539,521	2,328,373	277,319,944	6,219,577	59,888,480
November.....	346,798,001	286,101,364	2,419,174	276,794,386	9,306,978	60,696,637
December.....	349,802,001	288,535,500	2,252,966	282,949,073	5,586,427	61,266,501
1890—January.....	352,536,001	293,229,364	3,254,118	281,331,771	11,897,593	59,306,637
February.....	355,948,001	297,575,621	4,063,377	284,176,262	13,399,359	58,372,880
March.....	359,884,266	302,036,610	3,407,891	290,605,562	11,431,048	57,847,656
April.....	363,424,266	306,429,289	4,438,605	292,923,348	15,505,941	56,994,977
May.....	366,336,266	309,938,022	4,936,022	294,656,033	15,332,009	56,348,174
June.....	369,402,466	313,259,910	4,329,708	297,210,043	16,049,867	56,132,556
July.....	371,146,466	314,744,988	4,442,258	298,748,913	15,996,065	56,401,418
August.....	372,528,466	314,491,592	4,951,861	303,471,210	11,020,382	58,036,874
September.....	373,278,466	311,704,925	1,852,364	309,321,207	2,383,718	61,573,541

NO. 39.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872, IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878, TO SEPTEMBER, 1889.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1878—March	\$47,327,341.75	\$2,810,000	\$22,585,000	\$24,742,341.75
April	49,521,372.12	920,000	27,835,000	21,686,372.12
May	56,695,892.66	235,000	36,955,000	19,740,892.66
June	62,020,120.73	570,000	46,245,000	15,775,120.73
July	67,105,859.19	460,000	51,120,000	15,985,859.19
August	68,948,254.36	1,460,000	47,815,000	20,533,254.36
September	63,049,339.67	1,345,000	39,545,000	23,504,339.67
October	64,175,605.84	180,000	35,660,000	28,515,605.84
November	63,655,404.16	2,120,000	35,070,000	28,585,404.16
December	59,582,505.38	1,510,000	33,190,000	26,392,505.38
1879—January	62,463,706.94	750,000	40,445,000	22,018,706.94
February	72,650,231.65	9,425,000	36,675,000	35,975,231.65
March	67,370,677.54	2,580,000	25,145,000	42,225,677.54
April	61,998,465.16	1,140,000	30,905,000	31,093,465.16
May	69,142,335.67	1,155,000	25,880,000	43,262,335.67
June	66,015,969.62	1,450,000	29,355,000	36,660,969.62
July	63,791,465.73	590,000	40,250,000	23,541,465.73
August	70,597,606.37	960,000	34,375,000	36,222,606.37
September	48,173,254.41	1,975,000	29,240,000	18,933,254.41
October	37,522,567.20	2,315,000	20,195,000	17,327,567.20
November	29,973,454.09	885,000	13,585,000	16,388,454.09
December	22,660,493.88	425,000	10,090,000	12,570,493.88
1880—January	24,239,562.45	215,000	12,685,000	11,614,562.45
February	26,149,093.12	670,000	11,095,000	15,054,093.12
March	24,060,080.79	175,000	8,320,000	15,760,080.79
April	26,474,279.79	600,000	8,985,000	17,489,279.79
May	30,835,019.97	600,000	12,650,000	18,183,019.97
June	33,020,559.11	360,000	14,235,000	18,785,559.11
July	34,099,123.52	590,000	15,075,000	19,024,123.52
August	31,649,849.53	105,000	11,205,000	20,444,849.53
September	27,148,612.89	90,000	9,835,000	17,263,612.89
October	22,418,992.71	150,000	8,025,000	13,793,992.71
November	19,574,937.36	75,000	8,450,000	11,124,937.36
December	15,741,818.06	25,000	6,980,000	8,761,818.06
1881—January	19,181,616.35	.....	8,630,000	10,551,616.35
February	22,206,600.52	325,000	7,640,000	14,566,600.52
March	21,338,197.63	240,000	6,565,000	14,773,197.63
April	22,927,086.33	40,000	8,255,000	14,672,086.33
May	26,922,304.87	.....	10,860,000	16,062,304.87
June	30,204,092.45	275,000	11,650,000	18,554,092.45
July	29,624,909.88	215,000	10,525,000	19,099,909.88
August	29,320,869.01	175,000	9,450,000	19,870,869.01
September	27,130,132.07	210,000	8,105,000	19,025,132.07
October	26,281,768.66	35,000	8,275,000	18,006,768.66
November	26,401,078.19	55,000	8,990,000	17,411,078.19
December	25,992,799.99	50,000	9,540,000	16,452,799.99
1882—January	28,714,394.46	70,000	11,330,000	17,384,394.46
February	29,701,850.17	105,000	11,445,000	18,256,850.17
March	28,371,415.21	215,000	10,925,000	17,446,415.21
April	28,627,824.31	125,000	10,990,000	17,637,824.31
May	31,938,690.18	265,000	12,065,000	19,873,690.18
June	34,670,589.08	75,000	13,245,000	21,425,589.08
July	34,969,589.86	510,000	12,220,000	22,749,589.86
August	35,883,940.65	185,000	11,815,000	24,068,940.65
September	31,948,158.41	130,000	10,540,000	21,408,158.41
October	29,689,196.17	110,000	9,835,000	19,854,196.17
November	30,591,392.21	10,000	9,835,000	20,756,392.21
December	28,454,394.86	10,000	9,575,000	18,879,394.86
1883—January	33,592,236.55	60,000	12,430,000	21,162,236.55
February	32,744,817.28	210,000	11,130,000	21,614,817.28
March	29,878,561.26	250,000	9,465,000	20,413,561.26
April	30,969,623.27	55,000	10,050,000	20,919,623.27
May	33,471,324.57	15,000	11,790,000	21,681,324.57
June	36,498,839.42	315,000	13,060,000	23,438,839.42
July	37,632,646.03	25,000	12,885,000	24,747,646.03
August	37,791,765.88	90,000	12,055,000	25,736,765.88
September	37,194,420.01	75,000	11,870,000	25,324,420.01
October	37,113,037.33	75,000	12,545,000	24,568,037.33
November	39,874,644.35	100,000	14,365,000	25,509,644.35
December	39,644,248.72	80,000	14,480,000	25,164,248.72
1884—January	42,156,188.89	45,000	16,835,000	25,321,188.89
February	45,808,632.26	90,000	18,125,000	27,683,632.26
March	45,904,652.22	520,000	14,955,000	30,949,652.22
April	45,765,833.28	105,000	14,920,000	30,845,833.28
May	38,731,840.75	20,000	11,030,000	27,701,840.75

No. 39.—UNITED STATES NOTES IN THE TREASURY AND CERTIFICATES OF DEPOSIT, ACT OF JULY 8, 1872, ETC.—Continued.

Month.	Total United States notes in Treasury.	Certificates of deposit in Treasury.	Certificates of deposit in circulation.	Net United States notes in Treasury.
1884—June	\$40,183,801.75	\$195,000	\$12,190,000	\$27,993,801.75
July	42,727,989.53	65,000	13,165,000	29,562,989.53
August	40,843,553.52	150,000	14,270,000	26,573,553.52
September	36,524,872.86	315,000	15,630,000	20,894,872.86
October	33,942,171.85	85,000	17,770,000	16,172,171.85
November	32,200,683.43	120,000	22,575,000	9,625,683.43
December	36,499,575.42	160,000	24,760,000	11,739,575.42
1885—January	43,958,468.83	45,000	30,085,000	13,873,468.83
February	48,926,821.53	380,000	30,200,000	18,726,821.53
March	46,688,288.39	1,005,000	26,210,000	20,473,288.39
April	46,865,690.08	50,000	25,400,000	21,465,690.08
May	50,417,109.15	315,000	26,925,000	23,492,109.15
June	45,047,378.94	200,000	29,585,000	15,462,378.94
July	48,418,996.74	260,000	31,420,000	16,998,996.74
August	55,658,656.00	695,000	30,865,000	24,793,656.00
September	51,129,332.35	695,000	23,185,000	27,944,332.35
October	45,695,341.31	410,000	18,145,000	27,550,341.31
November	43,290,642.91	210,000	17,555,000	25,735,642.91
December	41,731,200.11	265,000	13,790,000	27,941,200.11
1886—January	47,890,388.92	260,000	14,590,000	33,300,388.92
February	47,197,291.92	385,000	14,920,000	32,277,291.92
March	42,214,484.54	840,000	11,925,000	30,289,484.54
April	37,603,774.09	225,000	11,515,000	26,088,774.09
May	40,244,098.33	585,000	13,955,000	26,289,098.33
June	41,118,316.79	250,000	18,250,000	22,868,316.79
July	41,044,142.44	470,000	19,105,000	21,939,142.44
August	46,774,647.22	1,510,000	11,195,000	35,579,647.22
September	44,224,030.83	150,000	7,705,000	36,519,030.83
October	38,107,305.27	20,000	7,140,000	30,967,305.27
November	36,573,188.34	280,000	7,025,000	29,548,188.34
December	29,679,325.73	200,000	6,510,000	23,169,325.73
1887—January	33,003,681.60	100,000	8,720,000	24,283,681.60
February	33,869,201.91	250,000	8,180,000	25,689,201.91
March	28,294,937.58	410,000	7,135,000	21,159,937.58
April	28,575,473.87	160,000	8,350,000	20,225,473.87
May	30,757,376.30	410,000	8,990,000	21,767,376.30
June	28,783,796.79	310,000	8,770,000	20,013,796.79
July	28,093,739.92	350,000	8,460,000	19,633,739.92
August	28,287,538.90	420,000	7,130,000	21,157,538.90
September	24,145,212.17	150,000	6,535,000	17,610,212.17
October	22,476,066.74	170,000	7,215,000	15,261,066.74
November	23,153,220.39	320,000	6,835,000	16,318,220.39
December	22,409,424.94	130,000	6,985,000	15,424,424.94
1888—January	28,660,468.63	280,000	10,645,000	18,015,468.63
February	33,422,086.72	440,000	11,215,000	22,267,086.72
March	33,085,622.59	650,000	8,915,000	24,170,622.59
April	39,046,614.30	100,000	10,555,000	28,491,614.30
May	46,158,199.81	470,000	12,230,000	33,928,199.81
June	52,398,204.07	250,000	14,415,000	37,983,204.07
July	55,030,739.84	100,000	15,205,000	39,825,739.84
August	56,225,392.78	90,000	14,645,000	41,580,392.78
September	53,358,963.25	580,000	12,730,000	40,628,963.25
October	48,393,320.20	390,000	11,580,000	36,813,320.20
November	46,562,956.22	150,000	11,360,000	35,202,956.22
December	41,125,859.86	470,000	10,250,000	30,875,859.86
1889—January	43,361,498.18	95,000	13,915,000	29,446,498.18
February	45,220,510.98	280,000	15,920,000	29,300,510.98
March	39,501,231.12	510,000	14,450,000	25,051,231.12
April	38,350,136.89	110,000	14,580,000	23,770,136.89
May	43,940,387.13	270,000	16,150,000	27,790,387.13
June	46,336,085.23	240,000	16,735,000	29,601,085.23
July	47,939,366.31	30,000	17,575,000	30,364,366.31
August	48,870,935.08	460,000	16,545,000	32,325,935.08
September	36,445,258.22	770,000	15,275,000	21,170,258.22
October	29,813,500.60	350,000	12,510,000	17,303,500.60
November	24,959,022.26	610,000	10,140,000	14,819,022.26
December	15,673,925.19	570,000	9,000,000	6,673,925.19
1890—January	19,236,223.86	90,000	11,630,000	7,606,223.86
February	19,823,865.20	250,000	10,230,000	9,593,865.20
March	14,579,656.93	990,000	7,660,000	6,919,656.93
April	16,004,410.61	140,000	8,795,000	7,209,410.61
May	19,747,798.81	340,000	9,855,000	9,892,798.81
June	23,634,189.96	450,000	11,830,000	11,804,189.96
July	23,983,411.56	40,000	11,820,000	12,163,411.56
August	19,393,710.32	410,000	8,820,000	10,573,710.32
September	12,765,290.20	180,000	6,990,000	5,775,290.20

REPORT ON THE FINANCES.

No. 40.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING.

Issue.	Total issued.	Redeemed.			Outstanding.
		To June 30, 1889.	During fiscal year.	To June 30, 1890.	
July 17, 1861.....	\$140,004,750	\$140,083,950	.....	\$140,083,950	\$10,800
August 15, 1864.....	299,992,500	299,942,350	\$50	299,942,400	50,100
June 15, 1865.....	331,000,000	330,967,450	100	330,967,550	32,450
July 15, 1865.....	199,000,000	198,952,200	150	198,952,350	47,650
Total.....	970,087,250	969,945,950	300	969,946,250	141,000

No. 41.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES PAID DURING THE FISCAL YEAR 1890, CLASSIFIED BY LOANS.

Title of loan.	Amount.	Title of loan.	Amount.
Bonds:		Bonds;	
Loan of July and August, 1861.....	\$15.00	Funded loan of 1881.....	\$128.75
5-20s of 1862.....	253.50	Funded loan of 1891.....	1,134,506.00
10-40s of 1864.....	12.50	Funded loan of 1907.....	3,668,636.00
5-20s of 1865.....	45.00	Interest notes:	
Consols of 1865.....	43.50	Seven-thirties of 1864 and 1865.....	10.94
Consols of 1867.....	267.00	Total.....	4,803,919.69
Consols of 1868.....	1.50		

No. 42.—NUMBER AND AMOUNT OF CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1890.

Title of loan.	Number.	Amount.
Funded loan of 1891.....	29,926	\$4,395,912.80
Funded loan of 1907.....	128,744	22,265,630.50
Total.....	158,670	26,661,543.30
Bonds issued to Pacific railways.....	4,354	3,877,410.72
Total.....	163,024	30,538,954.02

No. 43.—INTEREST ON 3.65 PER CENT. BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1890.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington.....	\$15,682.20	\$55,151.50	\$70,833.70
Sub-treasury United States, New York.....	57,903.60	398,872.60	456,776.50
Total.....	73,585.80	454,023.50	527,609.30

No. 44.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.

	Issued.	Converted.			Outstanding.
		To June 30, 1889.	During fiscal year.	To June 30, 1890.	
Payable to order.....	\$58,500	\$58,080	\$40	\$58,120	\$380
Payable to bearer.....	39,954,250	39,835,030	15,740	39,850,770	103,480
Total.....	40,012,750	39,893,110	15,780	39,908,890	103,860

No. 45.—TOTAL AMOUNT OF UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, FROM MAY, 1869, TO JUNE 30, 1890.

Title of loan.	How retired.	To June 30, 1889.	During fiscal year.	To June 30, 1890.
Loan of February, 1861	Purchased	\$10,612,000.00		\$10,612,000.00
	Redeemed	2,000.00		2,000.00
	Total	10,614,000.00		10,614,000.00
Oregon war debt	Purchased	256,800.00		256,800.00
	Redeemed	1,250.00		1,250.00
	Total	258,050.00		258,050.00
Loan of July and August, 1861	Purchased	48,776,700.00		48,776,700.00
	Redeemed	31,700.00		31,700.00
	Total	48,808,400.00		48,808,400.00
5-20s of 1862	Purchased	24,029,150.00		24,029,150.00
	Redeemed	30,036,400.00		30,036,400.00
	Total	54,065,550.00		54,065,550.00
Loan of 1863	Purchased	19,854,250.00		19,854,250.00
	Redeemed	14,500.00		14,500.00
	Total	19,868,750.00		19,868,750.00
10-40s of 1864	Redeemed	691,600.00		691,600.00
5-20s of March, 1864	Purchased	361,600.00		361,600.00
5-20s of June, 1864	do	18,356,100.00		18,356,100.00
	Redeemed	11,072,100.00		11,072,100.00
	Total	29,428,200.00		29,428,200.00
5-20s of 1865	Purchased	16,866,150.00		16,866,150.00
	Redeemed	1,982,450.00		1,982,450.00
	Total	18,848,600.00		18,848,600.00
Consols of 1865	Purchased	48,166,150.00		48,166,150.00
	Redeemed	65,450.00		65,450.00
	Total	48,231,600.00		48,231,600.00
Consols of 1867	Purchased	32,115,600.00		32,115,600.00
	Redeemed	76,700.00		76,700.00
	Total	32,192,300.00		32,192,300.00
Consols of 1868	Purchased	2,213,800.00		2,213,800.00
	Redeemed	21,350.00		21,350.00
	Total	2,235,150.00		2,235,150.00
Funded loan of 1881	Purchased	43,599,000.00		43,599,000.00
	Redeemed	25,070,800.00	\$3,000.00	25,073,800.00
	Total	68,669,800.00	3,000.00	68,672,800.00
Funded loan of 1891	Purchased	31,605,250.00	12,136,750.00	43,742,000.00
Funded loan of 1907	do	33,728,900.00	27,695,600.00	61,424,500.00
Loan of July and August, 1861—continued	Redeemed	56,597,350.00	1,000.00	56,598,350.00
Loan of 1863—continued	do	37,219,250.00		37,219,250.00
Funded loan of 1881—continued	do	43,683,700.00		43,683,700.00
Loan of July 12, 1882	do	168,568,100.00	4,050.00	168,572,150.00
Total bonds	Bonds purchased	330,545,450.00	39,832,350.00	370,377,800.00
	Bonds redeemed	375,139,700.00	8,050.00	375,147,750.00
Treasury notes, issued prior to 1846	Redeemed	100.00		100.00
Certificates of indebtedness of 1870	do	678,000.00		678,000.00
One-year notes of 1863	do	1,780.00	280.00	2,060.00
Two-year notes of 1863	do	350.00		350.00
Compound-interest notes	do	8,200.00	1,930.00	10,130.00

NO. 45.—TOTAL AMOUNT OF UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, ETC.—Continued.

Title of loan.	How retired.	To June 30, 1889.	During fiscal year.	To June 30, 1890.
7-30s of 1861	Redeemed	\$50.00		\$50.00
7-30s of 1864-'65	do	4,300.00	\$50.00	4,350.00
Fractional currency	do	26,199,192.46	5,179.50	26,204,371.96
United States notes	do	29,090,564.00		29,090,564.00
Old demand notes	do	820.00		820.00
Aggregate		761,668,506.46	39,847,839.50	801,516,345.96

NO. 46.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED, FROM MAY, 1869, TO JUNE 30, 1890.

Title of loan.	How retired.	Rate of interest.	To June 30, 1889.	During fiscal year.	To June 30, 1890.
Loan of February, 1861	Purchased	6	\$10,612,000		\$10,612,000
	Redeemed	6	7,797,000		7,797,000
	Total		18,409,000		18,409,000
Oregon war debt	Purchased	6	256,800		256,800
	Redeemed	6	685,650		685,650
	Total		942,450		942,450
Loan of July and August, 1861	Purchased	6	48,776,700		48,776,700
	Redeemed	6	12,860,450	\$4,100	12,864,550
	Total		61,637,150	4,100	61,641,250
5-20s of 1862	Purchased	6	57,155,850		57,155,850
	Redeemed	6	430,271,550	1,850	430,273,400
	Converted	6	27,091,000		27,091,000
	Total		514,518,400	1,850	514,520,250
Loan of 1863	Purchased	6	19,854,250		19,854,250
	Redeemed	6	4,673,500	2,500	4,676,000
	Total		24,527,750	2,500	24,530,250
5-20s of March, 1864	Purchased	6	1,119,800		1,119,800
	Redeemed	6	2,382,200		2,382,200
	Converted	6	380,500		380,500
	Total		3,882,500		3,882,500
5-20s of June, 1864	Purchased	6	43,459,750		43,459,750
	Redeemed	6	69,838,800	50	69,838,850
	Converted	6	12,218,650		12,218,650
	Total		125,517,200	50	125,517,250
5-20s of 1865	Purchased	6	36,023,350		36,023,350
	Redeemed	6	157,689,950	3,200	157,693,150
	Converted	6	9,586,600		9,586,600
	Total		203,299,900	3,200	203,303,100
Consols of 1865	Purchased	6	118,950,550		118,950,550
	Redeemed	6	205,199,150	2,750	205,201,900
	Converted	6	8,703,600		8,703,600
	Total		332,853,300	2,750	332,856,050
Consols of 1867	Purchased	6	62,846,950		62,846,950
	Redeemed	6	309,943,450	11,450	309,954,900
	Converted	6	5,807,500		5,807,500
	Exchanged	6	761,100		761,100
	Total		379,359,000	11,450	379,370,450

No. 46.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED, FROM MAY 30, TO JUNE 30, 1890—Continued.

Title of loan.	How retired.	Rate of interest.	To June 30, 1889.	During fiscal year.	To June 30, 1890.
		<i>Per ct.</i>			
Consols of 1868	Purchased	6	\$4,794,050		\$4,794,050
	Redeemed	6	37,421,950		37,421,950
	Converted	6	211,750		211,750
	Exchanged	6	44,900		44,900
	Total			42,472,650		42,472,650
Total of 6 per cents			1,707,419,300	\$25,900	1,707,445,200
Texan Indemnity Stock	Redeemed	5	232,000		232,000
Loan of 1858	Redeemed	5	6,041,000		6,041,000
	Converted	5	13,957,000		13,957,000
	Total		19,998,000		19,998,000
10-40s of 1864	Redeemed	5	192,418,200	3,000	192,421,200
	Exchanged	5	2,089,500		2,089,500
	Total		194,507,700	3,000	194,510,700
Funded loan of 1881	Purchased	5	43,599,000		43,599,000
	Redeemed	5	72,840,300	4,800	72,845,100
	Total		116,439,300	4,800	116,444,100
Total of 5 per cents			331,177,000	7,800	331,184,800
Funded loan of 1891	Purchased	4½	110,361,000	30,623,250	140,984,250
Funded loan of 1907	Purchased	4	63,277,750	73,923,500	137,201,250
	Redeemed	4	1,418,850		1,418,850
	Total		64,696,600	73,923,500	138,620,100
Loan of July and August, 1861—continued	Redeemed	3½	127,557,650	3,300	127,560,950
Loan of 1863—continued	Redeemed	3½	37,223,350	1,500	37,224,850
	Exchanged	3½	13,231,650		13,231,650
	Total		50,455,000	1,500	50,456,500
Funded loan of 1881—continued	Redeemed	3½	109,120,650	5,200	109,125,850
	Exchanged	3½	292,349,600		292,349,600
	Total		401,470,250	5,200	401,475,450
Total of 3½ per cents			579,482,900	10,000	579,492,900
Loan of July 12, 1882	Redeemed	3	305,352,450	47,800	305,400,250
Total purchased			621,087,800	104,546,750	725,634,550
Total redeemed			2,090,968,100	91,500	2,091,059,600
Total converted			77,956,600		77,956,600
Total exchanged			308,476,750		308,476,750
Aggregate			3,098,489,250	104,638,250	3,203,127,500

No. 47.—BONDS OF THE LOANS GIVEN IN STATEMENT No. 46, RETIRED PRIOR TO MAY, 1869.

Title of loan.	How retired.	Rate of interest.	Amount.
Texan Indemnity Stock	Purchased and redeemed	<i>Per cent.</i> 5	\$4,748,000
Oregon War Debt	Purchased	6	145,850
10-40s of 1864	Purchased	5	1,551,000
Total			6,444,850

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No. 48.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1890.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1890.	
5-20s of 1862.....	1	Dec. 1, 1871	\$99,950,600	\$150	\$99,940,500	\$19,100
	2	Mar. 7, 1872	16,222,250	100	16,218,850	3,400
	3	Mar. 20, 1872	20,105,500	.....	20,083,150	22,350
	4	June 1, 1873	49,878,650	.....	49,814,700	63,950
	5	Sept. 6, 1873	20,042,100	600	20,026,350	15,750
	6	Nov. 16, 1873	14,335,350	.....	14,328,600	6,750
	7	Feb. 1, 1874	4,991,650	.....	4,992,300	2,350
	8	Sept. 3, 1874	5,020,100	.....	5,016,850	3,250
	9	Sept. 5, 1874	1,001,950	.....	1,003,950	1,000
	10	Nov. 1, 1874	25,017,700	.....	24,986,200	31,500
	11	Dec. 1, 1874	14,807,700	.....	14,800,850	6,850
	12	Jan. 1, 1875	10,168,300	.....	10,153,550	12,750
	13	Feb. 2, 1875	5,091,700	.....	5,086,000	5,700
	14	May 1, 1875	15,028,350	1,000	15,008,700	19,650
	15	June 1, 1875	5,005,600	.....	5,005,050	550
	16	June 11, 1875	29,998,700	.....	29,980,150	18,550
	17	July 20, 1875	5,006,300	.....	5,005,600	700
	18	Aug. 1, 1875	5,001,850	.....	5,001,450	400
	19	Aug. 15, 1875	5,003,550	.....	5,002,250	1,300
	20	Sept. 1, 1875	10,000,950	.....	9,995,350	5,600
	21	Sept. 24, 1875	5,005,200	.....	5,003,050	2,150
	22	Oct. 14, 1875	10,004,800	.....	10,001,450	3,350
	23	Oct. 28, 1875	14,896,750	.....	14,891,850	4,900
Total			391,600,600	1,850	391,348,750	251,850
5-20s of March, 1864.....	24	Nov. 13, 1875	946,600	.....	946,600	.....
5-20s of June, 1864.....	24	Nov. 13, 1875	9,104,500	50	9,093,900	10,600
	25	Dec. 1, 1875	8,043,900	.....	8,043,900	.....
	26	Dec. 1, 1875	5,024,750	.....	5,020,650	4,100
	27	Dec. 17, 1875	5,012,900	.....	4,992,800	20,100
	28	Jan. 1, 1876	5,020,500	.....	5,018,500	2,000
	29	Feb. 1, 1876	10,012,650	.....	10,010,600	2,050
	30	Feb. 15, 1876	12,802,950	.....	12,797,750	5,200
	31	Feb. 15, 1876	3,024,050	.....	3,024,050	.....
Total			58,046,200	50	58,002,150	44,050
5-20s of 1865.....	31	Feb. 15, 1876	1,974,700	.....	1,974,150	550
	32	Dec. 1, 1876	10,032,300	.....	10,032,300	.....
	33	Dec. 6, 1876	9,996,300	1,000	9,993,100	3,200
	34	Dec. 12, 1876	10,012,250	200	10,000,850	11,400
	35	Dec. 21, 1876	10,053,750	1,000	10,052,650	1,100
	36	Jan. 6, 1877	10,008,250	1,000	10,006,150	2,100
	37	Apr. 10, 1877	10,026,900	.....	10,026,100	800
	38	Apr. 24, 1877	10,155,150	.....	10,154,650	1,500
	39	May 12, 1877	10,138,300	.....	10,137,800	500
	40	May 28, 1877	9,904,300	.....	9,902,800	1,500
	41	June 3, 1877	10,041,050	.....	10,041,050	.....
	42	June 10, 1877	10,003,250	.....	10,003,250	.....
	43	June 15, 1877	10,048,300	.....	10,048,300	.....
	44	June 27, 1877	10,005,500	.....	10,004,500	1,000
	45	July 5, 1877	10,019,000	.....	10,018,500	500
	46	Aug. 5, 1877	10,114,550	.....	10,114,550	.....
Total			152,533,850	3,200	152,509,700	24,150
Consols of 1865.....	47	Aug. 21, 1877	10,160,650	.....	10,151,100	9,550
	48	Aug. 28, 1877	10,018,650	.....	10,012,650	6,000
	49	Sept. 11, 1877	15,000,500	.....	14,990,700	9,800
	50	Oct. 5, 1877	10,003,300	200	9,997,550	5,750
	51	Oct. 16, 1877	10,014,050	250	9,999,600	14,450
	52	Oct. 19, 1877	10,006,150	.....	9,998,650	7,500
	53	Oct. 27, 1877	10,012,600	.....	9,999,950	12,650
	54	Nov. 3, 1877	10,063,700	.....	10,053,250	10,450
	55	Mar. 6, 1878	10,032,250	.....	10,029,200	3,050
	56	July 30, 1878	5,084,850	300	5,080,500	4,350
	57	Aug. 6, 1878	5,006,850	.....	5,005,350	1,500
	58	Aug. 22, 1878	4,973,100	.....	4,970,350	2,750
	59	Sept. 5, 1878	5,001,100	.....	4,999,950	1,150
	60	Sept. 20, 1878	4,793,750	.....	4,787,200	6,550
	61	Oct. 11, 1878	4,945,000	.....	4,929,650	15,350
	62	Oct. 17, 1878	4,989,850	1,000	4,985,700	4,150
	63	Oct. 23, 1878	5,087,800	.....	5,081,400	400
	64	Oct. 30, 1878	5,253,300	.....	5,246,200	7,100
	65	Nov. 5, 1878	4,966,500	.....	4,963,050	3,450

No. 48.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1890—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1890.	
		66 Nov. 7, 1878	\$5,088,850	.....	\$5,085,300	\$3,550
		67 Nov. 10, 1878	4,991,200	.....	4,991,050	150
		68 Nov. 16, 1878	5,072,200	.....	5,071,800	400
		69 Nov. 26, 1878	4,996,300	.....	4,994,100	2,200
		70 Dec. 4, 1878	4,620,650	.....	4,619,900	750
		71 Dec. 16, 1878	5,003,200	.....	5,001,700	1,500
		72 Feb. 16, 1879	5,059,650	.....	5,057,450	2,200
		73 Feb. 27, 1879	5,010,400	.....	5,009,600	800
		74 Mar. 9, 1879	5,006,400	\$1,000	5,004,800	1,600
		75 Mar. 18, 1879	12,374,950	.....	12,371,150	3,800
Total			202,631,750	2,750	202,488,850	142,900
Consols of 1867.....						
		76 Apr. 1, 1879	9,983,700	500	9,964,050	19,650
		77 Apr. 4, 1879	9,893,300	1,500	9,874,750	18,550
		78 Apr. 6, 1879	10,314,700	.....	10,309,550	5,150
		79 Apr. 8, 1879	10,006,650	100	9,996,100	10,550
		80 Apr. 11, 1879	9,389,600	600	9,372,250	17,350
		81 Apr. 14, 1879	20,104,700	.....	20,080,350	24,350
		82 Apr. 18, 1879	19,604,800	1,500	19,592,800	12,000
		83 Apr. 21, 1879	18,579,500	2,000	18,559,750	19,750
		84 Apr. 24, 1879	21,622,950	.....	21,608,450	14,500
		85 Apr. 28, 1879	20,253,900	100	20,245,050	8,850
		86 May 1, 1879	20,161,250	800	20,154,350	6,900
		87 May 6, 1879	20,044,250	1,600	20,036,900	7,350
		88 May 12, 1879	19,858,600	700	19,839,200	19,400
		89 May 17, 1879	20,219,200	2,000	20,213,050	6,150
		90 May 24, 1879	19,407,450	800	19,400,300	7,150
		91 June 4, 1879	10,674,400	.....	10,666,200	8,200
		92 June 12, 1879	10,464,650	100	10,461,900	2,750
		93 June 29, 1879	10,076,700	100	10,059,750	16,950
		94 July 3, 1879	9,972,800	.....	9,963,450	9,350
		95 July 4, 1879	19,213,050	50	19,200,400	12,650
Total			309,846,150	11,450	309,598,600	247,550
Consols of 1868.....						
		96 July 4, 1879.	37,420,300	.....	37,353,600	66,700
10-40s of 1864.....						
		97 July 9, 1879	10,294,150	.....	10,290,550	3,600
		98 July 18, 1879	157,607,600	3,000	157,554,600	53,000
		99 July 21, 1879	24,575,050	.....	24,575,050	.....
Total			192,476,800	3,000	192,420,200	56,600
Loan of 1858.....						
		100 July 23, 1879	260,000	.....	260,000	.....
Funded loan of 1881.....						
		101 May 21, 1881	25,030,100	.....	25,024,100	6,000
		103 Aug. 12, 1881	10,121,850	2,100	10,086,800	35,050
		104 Oct. 1, 1881	28,184,500	2,700	28,180,400	4,100
Total			63,336,450	4,800	63,291,300	45,150
Loan of July and August, 1861.....						
		102 July 1, 1881	12,947,450	4,100	12,864,550	82,900
Loan of 1863.....						
		102 July 1, 1881	4,687,800	2,500	4,676,000	11,800
Loan of July and August, 1861—continued at 3½ per cent.....						
		105 Dec. 24, 1881	20,031,550	1,000	20,031,550	.....
		106 Jan. 29, 1882	20,184,900	1,000	20,183,900	1,000
		107 Mar. 13, 1882	19,564,100	.....	19,564,100	.....
		108 Apr. 8, 1882	20,546,700	.....	20,537,100	9,600
		109 May 3, 1882	5,086,200	.....	5,086,200	.....
		110 May 10, 1882	5,010,200	1,300	5,007,200	3,000
		111 May 17, 1882	5,096,550	.....	5,096,550	.....
		112 June 7, 1882	15,109,950	.....	15,090,300	19,650
		113 July 1, 1882	11,227,500	.....	11,224,500	3,000
Total			121,857,650	3,300	121,821,400	36,250
Loan of 1863—continued at 3½ per cent.....						
		114 Aug. 1, 1882	15,024,700	.....	15,024,650	50
		115 Sept. 13, 1882	16,304,100	.....	16,303,500	600
		116 Oct. 4, 1882	3,269,650	1,500	3,268,850	800
Total			34,598,450	1,500	34,597,000	1,450

REPORT ON THE FINANCES.

NO. 48.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1890—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed.		Outstanding.
				During fiscal year.	To June 30, 1890.	
Funded loan of 1881—continued at 3½ per cent.	117	Dec. 23, 1882	\$25,822,600	\$200	\$25,820,950	\$1,650
	118	Jan. 18, 1883	16,119,850	.....	16,118,750	1,100
	119	Feb. 10, 1883	15,221,800	.....	15,214,000	7,800
	120	May 1, 1883	15,215,350	.....	15,214,550	800
	121	Nov. 1, 1883	30,753,350	5,000	30,735,250	18,100
Total.....			103,132,950	5,200	103,103,500	29,450
Loan of July 12, 1882.....	122	Dec. 1, 1883	15,272,100	5,150	15,270,700	1,400
	123	Dec. 15, 1883	15,133,650	1,000	15,133,300	350
	124	Feb. 1, 1884	10,208,850	.....	10,207,850	1,000
	125	Mar. 15, 1884	10,047,850	20,000	10,047,850	.....
	126	May 1, 1884	10,093,100	250	10,092,200	900
	127	June 20, 1884	10,010,250	1,000	10,009,850	400
	128	June 30, 1884	10,151,050	.....	10,147,450	3,600
	129	Aug. 1, 1884	10,040,800	.....	10,040,100	700
	130	Sept. 30, 1884	10,050,100	1,000	10,050,100	.....
	131	Nov. 1, 1884	10,390,750	.....	10,329,450	1,300
	132	Feb. 1, 1886	10,098,150	.....	10,092,150	6,000
	133	Mar. 1, 1886	10,000,250	.....	9,996,250	10,000
	134	Apr. 1, 1886	10,012,750	500	10,002,650	10,100
	135	May 1, 1886	10,009,850	.....	10,009,750	100
	136	June 1, 1886	10,002,900	.....	10,002,900	.....
	137	July 1, 1886	4,001,850	200	4,001,250	600
	138	Aug. 1, 1886	4,007,700	.....	4,007,600	100
	139	Sept. 1, 1886	4,004,950	.....	3,999,350	5,600
	140	Sept. 15, 1886	10,003,650	.....	10,002,950	700
	141	Oct. 1, 1886	15,005,000	8,850	15,005,000	.....
142	Oct. 16, 1886	15,122,400	1,000	15,117,600	4,800	
143	Nov. 1, 1886	15,008,300	550	15,004,900	3,400	
144	Dec. 1, 1886	10,005,350	100	10,004,200	1,150	
145	Feb. 1, 1887	10,010,900	5,000	10,010,400	500	
146	Mar. 1, 1887	13,887,000	1,200	13,884,400	42,600	
147	Apr. 1, 1887	10,007,750	.....	10,007,050	700	
148	May 1, 1887	10,014,250	1,000	10,013,850	400	
149	July 1, 1887	19,717,500	1,000	19,632,900	84,600	
Total.....			302,259,000	47,800	302,078,000	181,000

RECAPITULATION BY LOANS.

Loan.	Amount called.	Redeemed.		Outstanding.
		During fiscal year.	To June 30, 1890.	
5-20s of 1862.....	\$391,600,600	\$1,850	\$391,348,750	\$251,850
5-20s of March, 1864.....	946,600	.....	946,600	.....
5-20s of June, 1864.....	58,046,200	50	58,002,150	44,050
5-20s of 1865.....	152,533,850	3,200	152,509,700	24,150
Consols of 1865.....	202,031,750	2,750	202,488,850	142,900
Consols of 1867.....	309,846,150	11,450	309,598,600	247,550
Consols of 1868.....	37,420,300	.....	37,353,600	66,700
10-40s of 1864.....	192,476,800	3,000	192,420,200	56,600
Loan of 1858.....	260,000	.....	260,000	.....
Funded loan of 1881.....	63,336,450	4,800	63,291,300	45,150
Loan of July and August, 1861.....	12,947,450	4,100	12,864,550	82,900
Loan of 1863.....	4,687,800	2,500	4,676,000	11,800
Loan of July and August, 1861—continued at 3½ per cent.....	121,857,650	3,300	121,821,400	36,250
Loan of 1863—continued at 3½ per cent.....	34,598,450	1,500	34,597,000	1,450
Funded loan of 1881—continued at 3½ per cent.....	103,132,950	5,200	103,103,500	29,450
Loan of July 12, 1882.....	302,259,000	47,800	302,078,000	181,000
Total.....	1,988,582,000	91,500	1,987,860,200	1,221,800

No. 49.—BONDS PURCHASED DURING THE FISCAL YEAR 1890.

Loan.	Coupon.	Registered.	Total principal.	Interest accrued.	Net premium.	Average price.
For sinking fund:						
Funded loan of 1891	\$1,735,950	\$10,400,800	\$12,136,750	\$69,588.99	\$710,666.79	105.855
Funded loan of 1907	6,156,250	21,539,350	27,695,600	156,655.13	7,536,058.37	127.210
Total	7,892,200	31,940,150	39,832,350	226,244.12	8,246,725.16	.....
Not for sinking fund:						
Funded loan of 1891	3,319,450	15,167,050	18,486,500	99,341.63	716,634.08	103.877
Funded loan of 1907	5,453,450	40,774,450	46,227,900	241,643.68	11,340,864.82	124.533
Total	8,772,900	55,941,500	64,714,400	340,985.31	12,057,498.90	.....
Total funded loan of 1891	5,055,400	25,567,850	30,623,250	168,930.62	1,427,300.87	104.661
Total funded loan of 1907	11,609,700	62,313,800	73,923,500	398,298.81	18,876,923.19	125.536
Aggregate	16,665,100	87,881,650	104,546,750	567,229.43	20,304,224.06	.....

No. 50.—CHANGES DURING THE FISCAL YEAR 1890 IN THE PRINCIPAL OF THE INTEREST-BEARING DEBT AND DEBT ON WHICH INTEREST HAS CEASED.

Title of loan.	Rate per cent. of interest.	Outstanding June 30, 1889, as per debt statement.	Increase.	Decrease.	Outstanding June 30, 1890, as per debt statement.
<i>Interest-bearing debt.</i>					
Funded loan of 1891	4½	\$139,639,000.00	.....	\$30,623,250	\$109,015,750.00
Funded loan of 1907	4	576,095,350.00	\$21,650	73,923,500	602,193,500.00
Refunding certificates	4	119,640.00	.....	15,780	103,860.00
Navy pension fund	3	14,000,000.00	.....	.....	14,000,000.00
Bonds issued to Pacific railroads	6	64,623,512.00	.....	.....	64,623,512.00
Total .....	.....	894,477,502.00	21,650	104,562,530	789,936,622.00
<i>Debt on which interest has ceased.</i>					
Old debt	1-10 to 6	151,920.26	.....	.....	151,920.26
Loan of 1847	6	1,250.00	.....	.....	1,250.00
Texan indemnity stock	5	20,000.00	.....	.....	20,000.00
Loan of 1858	5	2,000.00	.....	.....	2,000.00
Loan of 1860	5	10,000.00	.....	.....	10,000.00
5-20s of 1862	6	253,700.00	.....	1,850	251,850.00
5-20s of June, 1864	6	44,100.00	.....	50	44,050.00
5-20s of 1865	6	27,350.00	.....	3,200	24,150.00
10-40s of 1864	5	59,600.00	.....	3,000	56,600.00
Consols of 1865	6	145,650.00	.....	2,750	142,900.00
Consols of 1867	6	259,000.00	.....	11,450	247,550.00
Consols of 1868	6	66,700.00	.....	.....	66,700.00
Loan of February, 1861	6	6,000.00	.....	.....	6,000.00
Funded loan of 1881	5	49,950.00	.....	4,800	45,150.00
Funded loan of 1881—continued	3½	34,650.00	.....	5,200	29,450.00
Oregon war debt	6	2,550.00	.....	.....	2,550.00
Loan of July and August, 1861	6	87,000.00	.....	4,100	82,900.00
Loan of July and August, 1861—continued	3½	39,550.00	.....	3,300	36,250.00
Loan of 1863 (1881s)	6	14,300.00	.....	2,500	11,800.00
Loan of 1863—continued	3½	2,950.00	.....	1,500	1,450.00
Loan of July 12, 1882	3	228,800.00	.....	47,800	181,000.00
Treasury notes of 1861	6	2,500.00	.....	.....	2,500.00
7-30s of 1861	7 3-10	10,800.00	.....	.....	10,800.00
One-year notes of 1863	5	34,455.00	.....	490	33,965.00
Two-year notes of 1863	5	28,500.00	.....	100	28,400.00
Compound-interest notes	6	185,750.00	.....	3,290	182,460.00
7-30s of 1864-'65	7 3-10	130,500.00	.....	300	130,200.00
Certificates of indebtedness	6	4,000.00	.....	.....	4,000.00
Temporary loan	4 to 6	2,960.00	.....	.....	2,960.00
Three per cent. certificates	3	5,000.00	.....	.....	5,000.00
Total .....	.....	1,911,485.26	.....	95,680	1,815,805.26
Aggregate .....	.....	896,388,987.26	21,650	104,658,210	791,752,427.26

NO. 51.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT FOR THE CLOSE OF EACH FISCAL YEAR FROM JUNE 30, 1883, TO JUNE 30, 1890, IN THE FORM USED SINCE JULY 1, 1885.

	June 30, 1883.	June 30, 1884.	June 30, 1885.	June 30, 1886.
<i>Public debt.</i>				
Interest-bearing debt—				
Principal	\$1,402,352,662.00	\$1,291,187,362.00	\$1,260,774,462.00	\$1,210,637,612.00
Interest	13,886,662.95	13,108,451.71	12,925,629.09	12,860,514.88
Matured debt—				
Principal	7,331,415.26	19,656,205.26	4,100,995.26	9,704,445.26
Interest	366,824.74	347,214.06	227,199.52	224,020.42
Debt bearing no interest—				
Old demand notes	58,985.00	58,440.00	57,950.00	57,445.00
Legal-tender notes	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00
Currency certificates	13,060,000.00	12,190,000.00	29,585,000.00	18,250,000.00
Gold certificates	59,807,370.03	71,146,640.00	126,729,730.00	76,044,375.00
Silver certificates	72,620,686.00	96,427,011.00	101,530,946.00	88,116,225.00
Fractional currency	7,000,690.81	6,980,061.31	6,964,175.88	6,954,087.82
Total debt	1,924,166,312.76	1,857,782,401.34	1,889,577,103.75	1,769,529,741.08
<i>Cash in the Treasury.</i>				
Available for reduction of debt—				
Gold held for gold certificates actually outstanding	59,807,370.00	71,146,640.00	126,729,730.00	76,044,375.00
Silver held for silver certificates actually outstanding	72,620,686.00	96,427,011.00	101,530,946.00	88,116,225.00
U. S. notes held for currency certificates actually outstanding	13,060,000.00	12,190,000.00	29,585,000.00	18,250,000.00
Cash held for matured debt and interest accrued and unpaid	22,084,902.95	33,111,871.03	17,253,823.87	22,788,980.56
Fractional currency	4,657.64	7,027.28	3,285.91	2,667.17
Cash held for bonds called, not matured				
Total available for reduction of debt	167,577,616.59	212,882,549.31	275,102,785.78	205,202,247.73
Reserve fund held for redemption of U. S. notes	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Unavailable for reduction of debt—				
Fractional silver coin	28,486,001.05	29,600,720.05	31,236,899.49	28,904,681.66
Minor coin	574,170.85	768,988.75	863,465.64	377,814.00
Certificates held as cash—				
Legal tender	315,000.00	195,000.00	200,000.00	250,000.00
Gold	22,571,270.00	27,246,020.00	13,593,410.00	55,129,870.00
Silver	15,996,145.00	23,384,680.00	38,370,700.00	27,861,450.00
Net cash balance on hand	9,869,699.43	*2,092,029.93	29,240,168.32	75,191,109.95
Total cash in Treasury, as shown by Treasurer's general account	345,389,902.92	391,985,928.18	488,612,429.23	492,917,173.94
<i>Debt less available cash in the Treasury.</i>				
1,646,718,996.74	1,546,991,881.96	1,485,234,149.65	1,389,136,383.40	
Decrease of interest-bearing debt	125,581,250.00	111,665,300.00	30,412,900.00	50,136,850.00
Decrease of matured debt	8,429,390.00		15,555,210.00	
Decrease of debt bearing no interest, excluding certificates	47,266.96	21,174.50	16,375.43	10,593.36
Increase of matured debt		11,824,790.00		5,603,450.00
Net decrease of principal of debt	134,057,906.96	99,861,684.50	45,984,485.43	44,543,993.36
Decrease of interest due and accrued	1,580,974.14	797,821.92	302,837.16	68,293.31
Total decrease of debt	135,638,881.10	100,659,506.42	46,287,322.59	44,612,286.67
Increase of available cash, excluding funds held for redemption of certificates	1,621,273.30		15,470,409.72	51,485,479.58
Decrease of available cash, excluding funds held for redemption of certificates		932,391.64		
Decrease of debt, less available cash	137,260,154.40	99,727,114.78	61,757,732.31	96,097,766.25
Annual interest charge on public debt	55,314,120.22	51,803,843.22	50,891,543.72	49,387,508.72
Decrease of annual interest charge	5,923,401.25	3,510,277.00	912,299.50	1,504,035.00

* Overdrawn.

No. 51.—RECAPITULATION OF THE PUBLIC DEBT STATEMENT, ETC.—Continued.

	June 30, 1887.	June 30, 1888.	June 30, 1889.	June 30, 1890.
<i>Public debt.</i>				
Interest-bearing debt—				
Principal	\$1,086,315,862.00	\$1,015,146,012.00	\$894,477,502.00	\$789,936,622.00
Interest	12,351,603.18	11,624,205.28	10,574,562.41	9,616,150.32
Matured debt—				
Principal	6,115,165.26	2,496,095.26	1,911,485.26	1,815,805.26
Interest	190,753.87	168,267.86	153,988.92	149,131.75
Debt bearing no interest—				
Old demand notes	57,130.00	56,807.50	56,442.50	56,032.50
Legal-tender notes	346,681,016.00	346,681,016.00	346,681,016.00	346,681,016.00
Currency certificates	8,770,000.00	14,415,000.00	16,735,000.00	11,830,000.00
Gold certificates	91,225,437.00	119,887,370.00	116,792,759.00	131,380,019.00
Silver certificates	142,118,017.00	200,387,376.00	257,102,445.00	297,210,043.00
Fractional currency	6,946,964.37	6,922,643.82	6,916,690.47	6,911,510.97
Total debt.....	1,700,771,948.68	1,717,784,793.72	1,651,401,891.56	1,595,586,330.80
<i>Cash in the Treasury.</i>				
Available for reduction of debt:				
Gold held for gold certificates actually outstanding.	91,225,437.00	119,887,370.00	116,792,759.00	131,380,019.00
Silver held for silver certificates actually outstanding.	142,118,017.00	200,387,376.00	257,102,445.00	297,210,043.00
U. S. notes held for currency certificates actually outstanding.	8,770,000.00	14,415,000.00	16,735,000.00	11,830,000.00
Cash held for matured debt and interest accrued and unpaid.	18,657,522.31	14,288,568.40	12,640,036.59	11,581,087.33
Fractional currency	2,366.07	1,357.97	987.13	260.21
Cash held for bonds called, not matured	19,716,500.00			
Total available for reduction of debt.....	280,489,842.38	348,979,672.37	403,271,227.72	452,001,409.54
Reserve fund held for redemption of U. S. notes	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Unavailable for reduction of debt:				
Fractional silver coin.....	26,977,493.79	26,051,741.19	25,129,733.17	22,805,225.99
Minor coin	116,698.76	112,035.58	225,074.73	190,782.01
Certificates held as cash:				
Legal tender	310,000.00	250,000.00	240,000.00	450,000.00
Gold	30,261,330.00	22,135,780.00	37,235,793.00	26,162,960.00
Silver	3,425,133.00	29,104,396.00	5,527,301.00	4,329,708.00
Net cash balance on hand.....	40,853,369.28	103,220,464.71	71,484,042.39	55,409,748.66
Total cash in Treasury, as shown by Treasurer's general account.....	482,433,917.21	629,854,089.85	643,113,172.01	661,355,834.20
Debt less available cash in the Treasury.....	1,219,428,737.02	1,165,584,656.64	1,076,646,621.45	988,175,172.60
Decrease of interest-bearing debt	124,321,750.00	71,169,850.00	120,668,510.00	104,540,800.00
Decrease of matured debt.....	3,589,280.00	8,619,070.00	584,610.00	95,600.00
Decrease of debt bearing no interest, excluding certificates.....	7,438.15	24,643.05	6,318.35	5,589.50
Increase of matured debt.....				
Net decrease of principal of debt.....	127,918,468.15	74,813,563.05	121,259,438.35	104,642,149.50
Decrease of interest due and accrued.....	542,178.25	749,883.91	1,063,921.81	963,269.26
Total decrease of debt.....	128,460,646.40	75,563,446.96	122,323,360.16	105,605,418.76
Increase of available cash, excluding funds held for redemption of certificates.....		38,280,633.42		
Decrease of available cash, excluding funds held for redemption of certificates.....	18,753,000.02		33,385,324.97	17,133,969.91
Decrease of debt, less available cash.....	109,707,646.38	113,844,080.38	88,938,045.19	88,471,448.85
Annual interest charge on public debt.....	45,657,939.72	42,869,345.97	37,629,765.32	33,295,013.87
Decrease of annual interest charge.....	3,729,569.00	2,788,593.75	5,239,580.65	4,334,751.45

REPORT ON THE FINANCES.

No. 52.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION EACH MONTH OF THE FISCAL YEAR 1890 FROM THE PRINCIPAL CITIES AND OTHER PLACES.

Month.	New York.	Boston.	Philadel- phia.	Chicago.	Cincinnati.	St. Louis.
1889—July	\$2,850,001	\$757,000	\$426,400	\$432,600	\$136,500	\$223,140
August	2,472,633	465,000	409,353	336,500	117,500	199,509
September	1,663,500	454,000	359,000	450,000	134,000	165,000
October	2,114,000	740,600	406,812	384,000	135,500	167,000
November	2,018,020	712,000	368,583	410,000	113,500	171,500
December	2,343,382	913,000	415,380	431,500	118,500	182,402
1890—January	3,631,930	1,474,000	434,706	417,000	95,432	126,000
February	2,064,399	482,000	333,000	393,000	89,000	112,707
March	1,997,682	478,400	365,014	413,500	117,500	100,506
April	2,215,200	592,000	413,900	421,000	116,939	123,500
May	2,884,835	482,500	344,914	607,000	122,500	122,000
June	2,635,404	468,000	363,000	482,500	128,500	96,500
Total	29,100,046	7,818,500	4,640,062	5,187,600	1,425,371	1,791,749

Month.	Balti- more.	New Or- leans.	Provi- dence.	Pitts- burgh.	Other places.	Total.	Pack- ages.
1889—July	\$202,000	\$121,000	\$62,000	\$43,500	\$1,247,161	\$6,510,302	1,514
August	192,000	111,000	61,000	49,811	1,230,614	5,644,911	1,530
September	174,000	180,000	54,000	54,400	1,022,479	4,710,379	1,299
October	139,000	149,000	58,000	60,000	1,225,681	5,579,573	1,571
November	169,000	107,000	64,500	41,791	1,209,630	5,394,524	1,451
December	165,000	82,000	64,000	56,845	1,076,446	5,848,455	1,536
1890—January	217,000	77,000	52,000	44,819	1,696,335	8,206,222	1,743
February	94,000	86,000	56,985	51,395	1,258,947	5,001,433	1,357
March	96,000	90,000	57,000	44,100	1,513,069	5,273,365	1,537
April	138,000	141,500	55,000	54,821	1,371,638	5,445,498	1,518
May	186,000	126,000	48,890	53,921	1,438,749	6,417,309	1,631
June	241,000	86,500	53,000	44,115	1,366,397	6,104,976	1,475
Total	2,013,000	1,357,000	686,375	599,518	15,637,726	70,256,947	18,282

No. 53.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS, TO JUNE 30, 1890.

Fiscal year.	Claimed by own- ers.	"Overs."	"Shorts."	Referred and returned.
1875	\$154,526,760.16	\$24,644.85	\$20,223.50	\$1,620,557.39
1876	210,032,975.26	16,491.42	16,175.26	1,065,002.20
1877	242,885,375.14	24,906.58	29,704.43	1,278,903.86
1878	213,151,458.56	37,649.20	16,384.60	384,372.22
1879	157,655,844.96	22,148.42	9,906.35	329,323.34
1880	61,586,475.68	6,461.30	9,868.97	305,432.14
1881	59,650,259.43	13,231.38	6,618.25	569,971.06
1882	76,089,327.48	11,222.13	13,405.13	672,427.09
1883	102,582,656.73	8,092.09	10,103.35	727,282.98
1884	126,220,881.34	6,066.30	3,785.60	455,393.05
1885	150,257,840.01	17,060.07	6,445.25	329,249.19
1886	130,296,606.82	25,528.97	8,246.65	277,194.78
1887	87,689,687.15	16,404.07	22,356.00	464,413.45
1888	99,046,534.34	14,749.28	2,741.70	806,396.48
1889	89,037,811.75	4,048.62	6,836.85	811,835.55
1890	70,242,489.45	8,540.90	4,954.55	383,993.35
Total	2,030,952,984.26	257,335.58	187,766.44	10,481,688.13

Fiscal year.	Rejected.	Counterfeit.	Express charges.	Net proceeds.
1875	\$15,028.12	\$3,741.00	.....	\$152,891,855.00
1876	7,709.22	5,188.00	.....	208,955,392.00
1877	4,755.91	5,634.00	.....	241,591,373.52
1878	3,997.13	4,008.00	.....	212,780,335.81
1879	6,282.58	3,016.00	\$25,842.15	157,303,622.96
1880	7,870.23	3,846.75	9,938.41	61,255,980.48
1881	22,763.37	4,324.50	-3,345.03	59,056,468.60
1882	3,832.35	4,151.00	1,152.09	75,405,581.95
1883	4,337.62	4,559.50	725.84	101,843,739.53
1884	3,365.77	3,770.50	523.54	125,760,169.18
1885	3,636.49	3,560.00	612.25	149,931,396.90
1886	3,822.28	2,720.00	526.96	130,029,625.12
1887	2,554.23	2,924.00	573.58	87,213,269.96
1888	1,979.40	2,722.00	716.62	98,246,727.42
1889	2,178.72	2,191.50	937.18	88,217,860.57
1890	3,111.50	2,634.50	313.75	69,856,022.70
Total	97,224.92	58,991.25	45,227.40	2,020,339,421.70

No. 54.—MODE OF PAYMENT FOR NOTES REDEEMED BY THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1890.

Fiscal year.	Transfer checks.	United States currency.	Fractional silver coin.	Standard silver dollars.
1875	\$58,825,756.00	\$50,858,842.00		
1876	92,374,801.00	40,120,338.00		
1877	95,212,743.45	34,588,129.15	\$468,974.00	
1878	75,361,427.23	23,046,418.44	549,645.40	
1879	51,718,253.06	14,617,619.41	52,178.90	\$96,683.32
1880	10,852,505.53	21,174,826.66	28,230.59	174,831.85
1881	22,415,972.28	19,567,744.21	85,164.56	215,045.27
1882	32,992,144.72	23,222,831.83	246,447.42	269,918.44
1883	56,018,447.71	23,668,064.66	296,257.79	242,518.37
1884	77,991,916.83	24,080,304.62	158,127.60	1,015,519.10
1885	105,840,234.80	19,236,730.27	135,773.22	482,500.35
1886	74,149,555.26	9,204,752.76	103,843.62	451,194.22
1887	39,996,984.07	15,657,298.82	97,670.41	248,970.92
1888	53,463,333.36	19,280,725.65	90,684.97	202,537.79
1889	49,669,676.83	18,289,439.13	91,265.70	144,318.19
1890	30,271,993.55	21,819,638.05	62,103.60	104,257.90
Total	927,155,745.68	378,433,703.46	2,466,367.78	3,648,295.72

Fiscal year.	Counter redemptions.	Credit in general account.	Credit in redemption accounts.	Total.
1875	\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876	4,738,979.00	19,078,209.00	52,643,065.00	208,955,392.00
1877	6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878	2,661,021.00	12,609,063.76	98,552,739.98	212,780,335.81
1879	5,089,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880	3,883,417.60	18,218,070.37	6,924,097.88	61,255,980.48
1881	3,522,607.00	8,936,232.92	4,313,702.36	59,056,468.60
1882	4,033,402.40	10,106,238.45	4,534,593.69	75,405,581.95
1883	3,941,636.00	12,428,692.86	5,248,120.14	101,843,739.53
1884	3,826,293.00	12,960,221.66	5,727,786.37	125,760,169.18
1885	3,848,090.50	13,944,370.50	6,443,697.26	149,931,396.90
1886	8,385,485.00	31,007,087.30	6,727,706.06	130,029,625.12
1887	4,206,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888	3,229,772.00	20,140,324.00	1,830,349.65	98,248,727.42
1889	3,280,275.50	15,589,994.27	1,152,890.95	88,217,860.57
1890	2,912,686.00	14,025,166.30	660,177.30	69,856,022.70
Total	64,328,544.30	285,825,818.56	358,480,946.20	2,020,339,421.70

No. 55.—DISPOSITION MADE OF THE NOTES REDEEMED BY THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS, TO JUNE 30, 1890.

Fiscal year.	Returned to banks of issue.	Delivered to the Comptroller of the Currency.				Deposited in Treasury.	Balance on hand.
		Five per cent. account.	Reducing account.	Liquidating account.	Failed account.		
1875	\$15,213,500	\$115,109,445				\$17,532,008.00	\$5,036,902.00
1876	97,478,700	78,643,155				29,927,900.00	7,942,539.00
1877	151,070,300	62,518,600				24,439,700.00	11,503,312.52
1878	152,437,300	51,585,400				11,852,100.00	8,410,848.33
1879	112,411,800	40,204,700				9,318,382.00	3,784,589.29
1880	24,980,500	29,861,700				7,100,386.00	3,097,983.77
1881	6,765,600	40,080,700				12,466,045.00	2,844,107.37
1882	3,801,500	53,838,500				16,978,700.00	3,630,989.32
1883	15,572,100	59,875,000	\$17,642,869.00	\$1,146,839.00		4,674,927.00	6,562,943.85
1884	26,255,500	72,260,700	20,486,304.00	2,869,060.00		3,589,808.00	6,861,741.03
1885	43,634,800	72,669,700	20,692,213.00	5,236,257.00		5,769,080.00	6,791,687.93
1886	46,701,100	54,532,935	14,311,170.00	13,412,608.30		4,022,497.50	3,840,402.05
1887	20,786,640	30,506,030	19,647,970.50	16,687,549.50		1,259,942.60	2,165,539.41
1888	17,453,780	25,843,765	29,008,271.00	20,662,140.25	\$398,580.20	275,350.30	6,770,380.08
1889	17,084,590	27,443,340	28,159,373.50	17,807,773.90	418,974.50	114,970.00	3,959,218.75
1890	12,590,880	23,275,005	22,021,661.50	11,327,772.00	284,455.50	112,206.00	4,203,261.45
Total	766,236,590	838,248,675	171,969,832.50	89,150,050.15	1,102,010.20	149,429,002.40	

NO. 56.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, BY FISCAL YEARS, TO JUNE 30, 1890, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Failed.</i>				
1867	\$44,000.00	\$87,230.00		
1868	648,171.95	584,752.65		\$20,189.30
1869	653,220.20	419,978.90		253,480.60
1870	27,732.00	122,227.60		158,935.00
1871	96,299.60	104,159.50		150,945.10
1872	1,473,459.25	842,369.35		782,075.00
1873	474,701.25	818,627.00		438,149.25
1874	724,126.54	458,510.00		703,765.79
1875	1,434,065.96	1,115,693.00		1,022,138.75
1876	586,535.00	770,818.80		837,854.95
1877	855,988.25	773,915.00		919,923.20
1878	598,104.50	752,497.50		765,555.20
1879	814,870.25	636,613.50		945,791.95
1880	217,008.00	382,116.50		778,683.45
1881	325,62.50	426,888.50		677,357.45
1882	975,729.25	533,504.50		1,119,582.20
1883	452,787.50	722,808.00		849,561.70
1884	634,780.00	625,212.00		859,129.70
1885	837,413.00	703,785.50	\$99,323.00	893,434.20
1886	885,440.00	608,707.00		1,170,167.20
1887	297,890.00	406,773.50	83,445.00	977,838.70
1888	581,338.00	437,793.20		1,121,383.50
1889	217,880.00	418,974.50		920,289.00
1890	126,410.00	284,455.50		762,243.50
Total	13,933,423.00	13,038,411.50	182,768.00	
<i>In liquidation.</i>				
1867	37,490.00	5,600.00		31,890.00
1868	92,198.25	17,427.75		106,660.50
1869	112,500.00	38,430.50		180,730.00
1870	758,428.00	80,527.65		858,630.35
1871	2,920,861.00	1,203,367.50		2,576,123.85
1872	1,999,645.00	2,531,784.55		2,043,984.30
1873	1,858,620.00	2,423,151.00		1,479,463.30
1874	2,561,283.00	915,990.00	900.00	3,123,846.30
1875	3,316,721.00	1,974,954.00	2,000.00	4,463,613.30
1876	2,607,643.00	2,509,456.50		4,561,799.80
1877	1,878,016.00	2,405,317.00	29,662.00	4,004,836.80
1878	2,561,039.50	1,810,752.00	163,429.50	4,591,694.80
1879	2,569,228.00	1,554,086.50	179,594.00	5,427,242.30
1880	1,056,183.00	1,058,414.50		5,425,010.80
1881	1,281,961.00	1,144,906.40		5,561,065.40
1882	7,957,752.00	1,769,756.00	17,757.00	11,732,304.40
1883	7,284,980.00	4,595,593.00		14,421,691.40
1884	5,015,950.50	5,746,173.50	531,900.00	13,159,568.40
1885	12,684,354.00	7,066,226.50	109,793.00	18,667,902.90
1886	35,202,542.75	14,637,711.00	143,586.00	39,089,138.65
1887	31,435,378.25	17,313,545.00	91,229.00	53,119,742.90
1888	25,539,318.10	20,717,893.25	255,897.60	57,685,270.15
1889	3,386,676.00	17,807,773.90	21,660.00	43,242,512.25
1890	1,306,313.00	11,327,772.00	9,740.00	33,211,313.25
Total	155,425,081.35	120,656,610.00	1,557,158.10	
<i>Reducing circulation.</i>				
1875	21,164,854.00	7,822,019.00	624,920.00	12,717,915.00
1876	29,300,469.00	21,044,412.00	401,266.00	20,572,706.00
1877	9,985,065.00	21,871,523.00	619,652.00	5,066,596.00
1878	6,080,650.00	9,446,626.00	260,337.00	4,440,283.00
1879	7,222,805.00	5,866,001.00	572,060.00	5,225,027.00
1880	13,042,896.00	4,961,385.00	172,611.00	13,133,927.00
1881	26,063,959.00	10,773,004.00	1,517,446.00	26,907,436.00
1882	15,522,365.00	14,505,346.00	3,719,612.00	24,204,843.00
1883	16,200,398.00	18,233,878.50	1,284,705.00	20,886,657.50
1884	25,389,470.00	20,486,304.00	440,400.50	25,349,423.00
1885	17,927,785.00	20,692,213.00	3,550,600.00	19,034,995.00
1886	16,514,285.00	14,311,170.00	1,248,710.00	19,989,400.00
1887	44,396,630.00	19,647,970.50	842,723.00	43,895,336.50
1888	20,400,030.00	29,008,271.00	2,140,905.50	33,146,190.00
1889	29,578,580.00	28,159,373.50	677,061.00	33,888,335.50
1890	10,217,387.00	22,021,661.50	438,258.00	21,645,803.00
Total	309,007,628.00	268,851,158.00	18,510,667.00	

No. 56.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, ETC.—Continued.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Aggregate.</i>				
1867.....	\$81,490.00	\$92,830.00		
1868.....	740,370.20	602,180.40		\$126,849.80
1869.....	765,720.20	458,409.40		434,160.60
1870.....	786,160.00	202,755.25		1,017,565.35
1871.....	3,017,070.60	1,307,527.00		2,727,108.95
1872.....	3,473,104.25	3,374,153.90		2,826,059.30
1873.....	2,333,321.25	3,241,778.00		1,917,602.55
1874.....	3,285,409.54	1,374,500.00	\$900.00	3,827,612.09
1875.....	25,915,640.96	10,912,666.00	626,920.00	18,203,667.05
1876.....	32,494,647.00	24,324,687.30	401,266.00	25,972,360.75
1877.....	12,719,060.25	25,050,755.00	649,314.00	12,991,361.00
1878.....	9,239,794.00	12,009,875.50	423,766.50	9,797,513.00
1879.....	10,606,903.25	8,056,701.00	751,654.00	11,596,061.25
1880.....	14,316,087.00	6,401,916.00	172,611.00	19,337,621.25
1881.....	27,671,482.50	12,344,798.90	1,517,446.00	33,146,858.85
1882.....	24,455,846.25	16,808,606.50	3,737,369.00	37,056,729.60
1883.....	23,938,165.50	23,552,279.50	1,284,705.00	36,157,910.60
1884.....	31,040,200.50	26,857,689.50	972,300.50	39,368,121.10
1885.....	31,449,552.00	28,462,225.00	3,759,116.00	38,596,332.10
1886.....	52,602,267.75	29,557,588.00	1,392,306.00	60,248,705.85
1887.....	76,129,898.25	37,368,289.00	1,017,397.00	97,992,918.10
1888.....	46,520,686.10	50,163,957.45	2,396,803.10	91,952,843.65
1889.....	33,183,136.00	46,386,121.90	698,721.00	78,051,136.75
1890.....	11,650,110.00	33,633,889.00	447,998.00	55,619,359.75
Total	478,416,132.35	402,546,179.50	20,250,593.10	.....

No. 57.—DEPOSITS, REDEMPTIONS, ASSESSMENTS FOR EXPENSES, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF THE FIVE PER CENT. REDEMPTION FUND OF NATIONAL BANKS, BY FISCAL YEARS, TO JUNE 30, 1890, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Assessments.	Transfers and repayments.	Balance.
1875.....	\$140,874,563.53	\$130,322,945.00		\$1,000,262.76	\$9,551,355.77
1876.....	177,485,074.44	176,121,855.00	\$290,965.37	1,634,644.11	8,988,965.73
1877.....	215,530,271.83	214,361,300.00	365,193.31	782,797.06	9,059,947.19
1878.....	205,308,371.37	203,416,400.00	357,066.10	530,180.92	10,064,671.54
1879.....	156,670,138.19	152,455,000.00	317,942.48	580,732.28	13,381,134.97
1880.....	56,512,201.10	54,837,600.00	240,949.95	789,961.25	14,024,824.87
1881.....	48,831,326.63	46,244,300.00	143,728.39	1,415,570.04	14,452,553.07
1882.....	58,041,777.64	57,644,500.00	126,212.12	1,978,047.03	13,745,571.56
1883.....	76,307,727.55	75,452,100.00	142,508.72	1,136,352.83	13,822,337.56
1884.....	98,833,599.17	98,533,100.00	150,611.53	1,314,180.15	12,188,045.05
1885.....	117,172,640.18	118,745,200.00	178,579.34	1,077,584.73	9,359,321.16
1886.....	103,359,393.61	100,794,895.00	175,522.15	1,552,680.34	10,195,617.28
1887.....	52,522,359.27	51,261,200.00	160,611.15	3,327,246.34	7,968,919.06
1888.....	43,290,223.72	43,379,185.00	135,180.53	1,219,495.34	6,525,281.91
1889.....	44,916,163.37	44,491,370.00	139,719.98	1,390,770.35	5,419,584.85
1890.....	36,424,560.95	35,890,235.00	129,207.10	504,356.92	5,320,316.88
Total	1,632,180,392.55	1,604,571,185.00	3,053,998.22	19,234,892.45	.....

No. 58.—PACKAGES OF NATIONAL-BANK NOTES DELIVERED DURING THE FISCAL YEAR 1890.

Packages of assorted national-bank notes, fit for circulation, forwarded by express to national banks.....	12,290
Packages of assorted national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency	62,250
Total	74,540

No. 59.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1890.

Dr.	Amount.	Cr.	Amount.
To cash balance June 30, 1889...	\$3,959,218.75	By national-bank notes, fit for circulation, forwarded to national banks by express.....	\$12,590,880.00
To packages on hand with unbroken seals, June 30, 1889.....	77.00	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency..	56,908,894.00
To national-bank notes received for redemption.....	70,256,947.45	By United States notes deposited in the Treasury of the United States.....	112,206.00
To "overs" reported in national-bank notes received for redemption.....	8,540.90	By packages referred and moneys returned.....	383,993.35
		By express charges deducted..	313.75
		By counterfeit notes rejected and returned.....	2,634.50
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.....	3,111.50
		By "shorts" reported in national-bank notes received for redemption.....	4,954.55
		By unfinished packages in counters' hands.....	500.00
		By packages with unbroken seals.....	14,035.00
		By cash balance June 30, 1890.....	4,203,261.45
Total.....	74,224,784.10	Total.....	74,224,784.10

No. 60.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1890.

Dr.	Amount.	Cr.	Amount.
To national-bank notes received for redemption.....	\$2,030,967,519.26	By national-bank notes, fit for circulation, deposited in the Treasury and forwarded to national banks by express...	\$782,189,381.00
To "overs" reported in national-bank notes received for redemption.....	257,335.58	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	1,100,470,567.85
		By notes of failed and liquidating national banks and United States notes deposited in the Treasury of the United States.....	133,476,211.40
		By packages referred and moneys returned.....	10,481,688.13
		By express charges deducted..	45,227.40
		By counterfeit notes rejected and returned.....	58,991.25
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.....	97,224.92
		By "shorts" reported in national-bank notes received for redemption.....	187,766.44
		By unfinished packages in counters' hands.....	500.00
		By packages with unbroken seals.....	14,035.00
		By cash balance June 30, 1890.....	4,203,261.45
Total.....	2,031,224,854.84	Total.....	2,031,224,854.84

NO. 61.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES DURING THE FISCAL YEAR 1890.

Charges for transportation		\$19,862.65
Costs for assorting:		
Salaries	\$83,841.30	
Printing and binding	2,465.53	
Stationery	692.00	
Contingent expenses	981.91	
		87,980.74
Total		107,843.39

NO. 62.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878, TO SEPTEMBER, 1889, AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
1878—April (18th to 30th) ..	\$3,054,364	0.6	0.1	95.4	2.6	1.3
May	6,617,137	6.2	0.8	75.7	15.8	1.5
June	6,065,823	5.4	0.1	60.1	32.6	1.8
Total	15,737,329	4.8	0.4	73.3	19.9	1.6
July	8,201,698	4.6	0.1	65.0	29.1	1.2
August	10,249,459	4.3	0.3	71.0	23.5	0.9
September	9,199,455	4.7	0.3	75.1	18.2	1.3
October	8,387,976	5.2	0.4	64.6	28.6	1.2
November	6,824,556	5.9	0.3	63.7	28.6	1.5
December	6,264,674	60.3	0.3	13.1	24.9	1.4
Total	49,127,818	12.0	0.3	61.3	25.2	1.2
1879—January	7,659,000	6.1	0.1	3.9	20.4	69.5
February	8,236,000	2.2	0.3	0.5	6.1	90.9
March	9,339,000	0.6	0.2	0.1	2.7	96.4
April	8,190,000	1.3	0.1	0.2	3.3	95.1
May	7,584,000	0.9	0.2	0.1	4.7	94.1
June	7,208,000	0.6	0.2	.....	6.2	93.0
Total	48,216,000	1.9	0.2	0.8	7.0	90.1
July	9,335,000	0.3	0.1	.....	15.1	84.5
August	10,565,000	0.4	0.3	.....	18.6	80.7
September	11,472,000	0.5	0.2	.....	20.8	78.5
October	10,979,000	19.5	0.1	.....	21.8	58.6
November	8,467,000	46.4	0.2	1.9	27.4	24.1
December	8,175,000	66.9	0.2	.....	23.4	9.5
Total	58,993,000	19.8	0.2	0.3	21.0	58.7
1880—January	11,969,000	68.3	0.2	.....	16.5	15.0
February	12,258,000	63.2	0.1	.....	21.8	14.9
March	14,477,000	69.0	0.1	.....	24.9	6.0
April	11,818,000	62.2	0.1	.....	29.7	8.0
May	9,852,000	52.1	0.2	.....	27.1	20.6
June	10,701,000	48.8	0.1	.....	32.9	18.2
Total	71,075,000	61.4	0.1	.....	25.3	13.2
July	13,301,000	57.7	0.1	.....	31.4	10.8
August	14,403,000	55.9	0.1	.....	37.8	6.2
September	12,859,000	49.9	0.1	.....	44.6	5.4
October	10,575,000	42.4	0.1	.....	51.9	5.6
November	9,081,000	45.0	0.1	.....	56.0	4.9
December	9,234,000	46.2	0.2	.....	47.8	5.8
Total	69,453,000	50.4	0.1	.....	42.9	6.6
1881—January	10,573,000	47.5	0.1	.....	45.1	7.3
February	11,221,000	44.5	0.1	.....	44.1	11.3
March	13,196,000	47.6	0.1	.....	47.1	5.2
April	11,684,000	44.5	0.1	.....	51.5	3.9
May	11,051,000	45.9	0.1	.....	50.9	3.1
June	11,013,000	39.3	0.1	.....	57.0	3.6
Total	68,738,000	45.0	0.1	.....	49.3	5.6

NO. 62.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1881—July.....	\$12,082,000	38.8	0.1		57.9	3.2
August.....	15,206,000	43.5	0.1		52.8	3.6
September.....	14,108,000	37.1	0.1		60.7	2.1
October.....	13,019,000	35.8	0.1		62.1	2.0
November.....	9,718,000	62.9	0.1		33.8	3.2
December.....	10,973,000	77.1	0.1		18.7	4.1
Total.....	75,106,000	47.6	0.1		49.3	3.0
1882—January.....	13,393,000	72.9	0.1		20.3	6.7
February.....	13,589,000	66.5	0.1		24.8	8.6
March.....	14,000,000	75.6	0.1		19.8	4.5
April.....	10,528,000	73.5	0.2		22.2	4.1
May.....	11,986,000	70.7	0.2		23.4	5.7
June.....	11,434,000	68.7	0.1		23.4	7.8
Total.....	74,930,000	72.9	0.1		21.2	5.8
July.....	13,790,000	66.5	0.1		24.8	8.6
August.....	16,487,000	46.1	0.1		48.2	5.6
September.....	14,695,000	38.8	0.1		55.5	5.6
October.....	13,101,000	18.2	0.1	42.2	32.1	7.4
November.....	9,939,000	10.3	0.1	63.9	16.2	9.5
December.....	10,381,000	5.3	0.1	69.1	18.7	6.8
Total.....	78,333,000	33.6	0.1	24.3	34.8	7.2
1883—January.....	12,574,000	4.2	0.1	72.1	15.7	7.9
February.....	12,194,000	3.9	0.1	75.1	15.9	5.0
March.....	12,435,000	6.5	0.1	73.7	13.1	6.6
April.....	9,199,000	10.8	0.1	65.5	17.7	5.9
May.....	8,155,000	4.7	0.1	62.2	26.1	6.9
June.....	13,630,000	3.3	0.1	69.4	20.2	7.0
Total.....	68,187,000	5.3	0.1	70.5	17.7	6.4
July.....	14,609,000	2.3	0.1	79.1	13.0	5.5
August.....	13,290,000	2.7	0.1	73.2	18.0	6.0
September.....	12,050,000	3.2	0.1	77.8	13.9	5.9
October.....	11,616,000	2.9	0.1	75.8	16.4	4.8
November.....	8,923,000	3.1	0.1	67.6	22.5	6.7
December.....	9,338,000	2.8	0.1	71.3	19.4	6.4
Total.....	69,831,000	2.8	0.1	74.7	16.7	5.7
1884—January.....	11,768,000	2.4	0.1	66.2	23.7	7.6
February.....	12,069,000	2.1	0.1	67.5	22.0	8.3
March.....	11,447,000	1.8	0.1	60.7	26.4	11.0
April.....	9,850,000	2.5	0.1	56.9	26.8	13.7
May.....	9,289,000	3.3	0.1	46.5	35.3	14.8
June.....	9,459,000	3.1	0.1	40.0	35.6	21.2
Total.....	63,882,000	2.5	0.1	57.3	27.8	12.3
July.....	13,111,000	1.6	0.1	48.1	32.4	17.8
August.....	12,828,000	1.3	0.1	44.4	32.3	21.9
September.....	11,992,000	1.6	0.1	32.4	31.4	34.5
October.....	10,369,000	1.8	0.1	23.6	32.1	42.4
November.....	7,717,000	1.9	0.1	18.3	42.2	37.5
December.....	8,087,000	1.7	0.1	17.9	44.0	36.3
Total.....	64,104,000	1.6	1.0	33.1	34.8	30.4
1885—January.....	10,306,000	1.1	0.1	26.6	40.5	31.7
February.....	10,461,000	0.8	0.1	31.4	32.3	35.4
March.....	11,281,000	0.7	0.1	39.7	34.5	25.0
April.....	9,983,000	0.9	0.1	38.1	41.3	19.6
May.....	9,523,000	0.7	0.1	43.0	37.4	18.8
June.....	9,644,000	0.7	0.2	32.5	33.3	33.3
Total.....	61,198,000	0.8	0.1	35.2	36.5	27.4
July.....	11,821,000	0.7	0.2	28.8	23.6	46.7
August.....	12,700,500	0.6	0.3	47.4	13.5	38.2
September.....	12,167,000	0.7	0.3	63.4	9.8	25.8
October.....	10,771,000	0.8	0.2	70.8	11.3	16.9
November.....	8,730,000	0.9	0.4	56.9	13.4	28.4
December.....	9,935,000	0.7	0.3	60.5	13.8	24.7
Total.....	66,124,500	0.7	0.3	54.6	14.3	30.1

No. 62.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1886—January	\$10,929,000	0.6	0.3	53.3	14.8	31.0
February	11,704,000	0.4	0.2	43.3	8.8	47.3
March	12,512,000	0.6	0.3	31.5	9.2	58.4
April	10,442,000	1.0	0.3	20.2	12.3	66.2
May	9,029,000	0.8	0.3	12.2	15.3	71.4
June	11,887,000	0.7	0.2	4.8	12.6	81.7
Total	66,503,000	0.7	0.3	27.5	12.2	59.3
July	12,606,000	0.7	0.3	2.9	11.3	84.8
August	14,834,000	0.7	0.4	16.5	8.9	73.5
September	12,944,000	0.6	0.3	67.3	9.3	22.5
October	11,583,000	0.7	0.3	70.8	12.0	16.2
November	10,175,000	1.1	0.3	69.3	12.2	17.1
December	10,546,000	1.2	0.3	66.7	15.5	16.3
Total	72,688,000	0.8	0.3	46.5	11.3	41.1
1887—January	11,808,000	0.9	0.4	67.8	16.2	14.7
February	13,112,000	0.4	0.2	74.2	10.1	15.1
March	14,212,000	0.8	0.3	74.5	11.4	13.0
April	11,556,000	1.1	0.3	71.6	13.4	13.6
May	10,900,000	1.0	0.4	72.4	14.1	12.1
June	11,840,000	1.3	0.3	72.6	12.0	13.8
Total	73,428,000	0.9	0.3	72.3	12.8	13.7
July	12,714,000	1.4	0.4	76.2	10.4	11.6
August	15,612,000	0.8	0.2	79.9	8.8	10.3
September	13,833,000	1.1	0.2	79.9	8.4	10.4
October	12,392,000	1.2	0.3	78.1	9.1	11.3
November	10,187,000	1.2	0.5	75.4	10.8	12.1
December	9,789,000	1.1	0.4	74.8	11.0	12.7
Total	74,527,000	1.1	0.3	77.7	9.6	11.3
1888—January	13,509,000	0.7	0.3	77.6	11.0	10.4
February	13,150,000	0.6	0.2	75.8	10.3	13.1
March	11,059,000	0.6	0.4	78.7	9.2	11.1
April	11,176,000	0.7	0.3	73.1	12.5	13.4
May	9,990,000	0.9	0.4	69.6	16.1	13.0
June	10,996,484	0.7	0.3	73.5	14.4	11.1
Total	69,880,484	0.7	0.3	74.9	12.1	12.0
July	14,163,486	0.4	0.2	83.0	8.3	8.1
August	13,860,900	0.5	0.1	87.6	5.5	5.3
September	12,138,688	0.4	0.2	89.1	4.4	5.9
October	11,978,438	0.4	0.2	89.5	3.6	6.3
November	9,610,437	0.3	0.2	87.2	5.4	6.9
December	10,966,445	0.2	0.2	86.3	4.1	9.2
Total	72,718,454	0.4	0.2	87.0	5.3	7.1
1889—January	14,037,625	0.1	0.1	83.0	6.2	10.4
February	12,954,630	0.1	0.1	85.1	5.3	9.2
March	13,422,511	0.1	0.1	87.5	3.1	9.3
April	11,962,153	0.1	0.1	88.8	2.7	8.3
May	11,096,791	0.2	0.1	81.5	5.9	12.3
June	10,697,716	0.1	0.1	74.5	6.5	18.8
Total	74,171,426	0.1	0.1	83.7	4.9	11.2
July	13,791,000	0.1	0.1	85.6	3.8	10.4
August	13,324,514	0.2	0.1	86.5	2.9	10.3
September	12,015,653	0.2	0.1	89.7	2.1	7.9
October	12,201,906	0.1	0.1	90.5	2.0	7.3
November	11,175,885	0.2	0.1	92.6	1.3	5.8
December	10,997,977	0.2	0.1	92.4	2.0	5.3
Total	73,506,935	0.2	0.1	89.3	2.4	8.0
1890—January	15,223,480	0.1	0.0	92.5	2.8	4.6
February	13,888,075	0.1	0.1	95.0	1.8	3.0
March	12,569,867	0.1	0.1	95.7	1.4	2.7
April	13,617,857	0.2	0.1	95.4	1.6	2.7
May	10,671,516	0.2	0.1	93.6	2.5	3.6
June	14,492,128	0.1	0.0	94.5	2.7	2.7
Total	80,462,923	0.1	0.1	94.4	2.1	3.3

No. 63.—MOVEMENT AND EXPENSE OF MOVEMENT OF STANDARD SILVER DOLLARS, BY QUARTERS, TO JUNE 30, 1890.

Quarter ending—	Amount moved out at expense of the Government.	Amount moved into Treasury.	Amount in circulation at end of each quarter.	Expense of movement out.	Expense of movement to end of each quarter.	Expense per \$1,000 moved.	Expense per \$1,000 in circulation.
1878—March 31.....	\$570,939	\$380,000	\$190,939	\$2,100.70	\$2,100.70	\$3.68	\$11.02
June 30.....	6,463,122	5,803,918	855,143	15,625.23	17,725.93	2.42	20.73
September 30.....	8,642,540	5,440,388	4,057,295	18,884.37	36,610.30	2.18	9.02
December 31.....	8,269,319	6,535,893	5,790,721	70,376.43	106,986.73	8.51	18.47
1879—March 31.....	4,829,295	3,403,960	7,215,056	23,216.84	130,208.57	4.61	18.03
June 30.....	10,878,058	10,440,465	7,659,649	5,516.14	135,719.71	5.08	17.73
September 30.....	7,639,033	4,218,452	11,074,230	12,543.38	148,268.09	1.64	13.39
December 31.....	9,927,739	4,114,383	16,887,586	24,633.05	172,896.14	2.48	10.24
1880—March 31.....	6,236,378	4,748,056	18,375,908	9,995.88	182,892.02	1.60	9.95
June 30.....	7,775,649	6,842,122	19,309,435	11,856.02	194,748.04	1.52	10.09
September 30.....	9,993,817	6,389,177	22,914,075	21,433.28	216,181.32	2.15	9.43
December 31.....	11,094,984	4,746,572	29,262,487	29,062.23	245,243.55	2.62	8.38
1881—March 31.....	5,086,738	5,165,878	29,183,847	9,415.21	254,658.76	1.85	8.73
June 30.....	6,612,802	6,968,166	28,827,983	11,436.12	266,094.88	1.73	9.23
September 30.....	8,233,796	4,831,741	32,230,038	21,278.34	287,373.22	2.58	8.92
December 31.....	10,114,981	6,553,976	35,791,043	22,727.72	310,100.94	2.25	8.66
1882—March 31.....	5,296,132	6,984,078	34,103,097	9,364.29	319,465.23	1.77	9.37
June 30.....	4,332,536	6,444,669	31,980,964	11,432.45	330,897.68	2.64	10.34
September 30.....	8,884,766	7,074,499	33,801,231	20,781.51	351,679.19	2.34	10.40
December 31.....	18,491,704	13,354,697	38,938,238	20,031.60	371,710.79	1.08	9.55
1883—March 31.....	10,909,534	13,124,378	36,723,394	13,707.87	385,418.66	1.25	10.50
June 30.....	10,121,889	11,503,403	35,341,880	11,284.14	396,702.80	1.11	11.22
September 30.....	14,945,567	10,503,920	39,783,527	18,794.75	415,497.55	1.26	10.44
December 31.....	13,711,358	11,519,151	41,975,734	18,784.99	434,282.54	1.37	10.35
1884—March 31.....	10,626,842	13,183,048	39,419,528	9,200.89	443,483.43	.87	11.25
June 30.....	14,676,051	14,300,666	39,794,913	15,768.83	459,252.26	1.07	11.54
September 30.....	12,894,531	12,366,872	40,322,042	14,061.98	473,314.24	1.09	11.74
December 31.....	15,865,361	13,128,274	43,059,129	20,914.33	494,228.57	1.32	11.48
1885—March 31.....	12,100,366	15,160,583	39,998,912	11,296.50	505,525.07	.93	12.64
June 30.....	9,869,868	11,397,311	36,471,469	23,922.00	529,447.07	2.42	13.76
September 30.....	28,932,564	22,128,323	45,275,710	17,861.59	547,308.66	.62	12.09
December 31.....	39,758,456	32,492,595	52,541,571	167,268.87	714,577.53	4.21	13.60
1886—March 31.....	9,912,681	11,095,116	51,359,136	23,136.16	737,713.69	2.23	14.36
June 30.....	14,397,268	13,286,634	52,469,720	18,685.33	756,399.02	1.29	14.42
September 30.....	17,033,783	9,484,810	60,018,693	18,359.90	774,758.92	1.07	12.93
December 31.....	14,818,483	13,719,767	61,117,409	19,357.93	794,116.85	1.31	12.99
1887—March 31.....	15,437,441	19,753,195	56,801,655	16,929.27	811,046.12	1.10	14.28
June 30.....	11,827,983	13,123,491	55,506,147	14,196.36	825,242.48	1.20	14.87
September 30.....	19,953,100	15,112,886	60,346,361	19,106.94	844,849.42	.96	13.99
December 31.....	14,802,610	10,926,153	64,222,818	19,881.87	864,231.29	1.34	13.46
1888—March 31.....	12,917,794	17,822,097	59,318,515	14,372.08	878,603.37	1.11	14.81
June 30.....	7,835,852	11,609,064	55,545,303	10,012.18	888,615.55	1.28	16.00
September 30.....	22,063,240	19,857,187	57,751,356	31,167.78	919,783.33	1.41	15.93
December 31.....	48,619,746	45,591,781	60,779,321	56,308.15	976,091.48	1.16	16.66
1889—March 31.....	37,039,971	41,328,953	56,490,330	32,926.03	1,009,017.51	.89	17.86
June 30.....	6,480,276	6,632,648	54,837,967	11,515.00	1,020,532.51	1.78	18.78
September 30.....	9,948,678	6,912,545	57,374,100	17,401.86	1,037,934.37	1.83	18.09
December 31.....	12,058,784	8,166,383	61,266,501	19,374.57	1,057,308.94	1.61	17.28
1890—March 31.....	5,389,276	8,788,121	57,847,656	6,597.17	1,063,906.11	1.23	18.39
June 30.....	6,414,696	8,119,796	56,142,656	9,724.00	1,073,630.11	1.51	19.12
Total.....	640,722,847	584,580,291	.....	1,073,630.11	.....	1.67	.....

TREASURER.



No. 64.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM THE TREASURY OFFICES AND MINTS, AND CHARGES THEREON FOR TRANSPORTATION.

Period.	From Treasury offices east of the Rocky Mountains.			From mints.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$21,805,109.81	\$29,774.76	\$1.36	\$10,960,927.76	\$33,537.58	\$3.06
Fiscal year 1887.....	23,112,760.02	31,466.96	1.36	9,973,642.82	18,055.37	1.81
Fiscal year 1888.....	23,260,809.83	34,070.67	1.46	10,596,043.10	16,060.46	1.51
1888—July.....	1,657,657.60	2,076.42	.....	329,996.50	431.43	.....
August.....	2,361,917.73	3,129.16	.....	606,495.70	986.05	.....
September.....	3,141,210.62	5,204.91	.....	1,604,498.00	2,763.61	.....
October.....	3,125,278.28	5,173.59	.....	1,790,539.40	2,989.24	.....
November.....	2,046,179.77	2,882.74	.....	1,327,490.15	2,014.10	.....
December.....	2,144,713.60	3,105.61	.....	1,396,995.20	2,281.75	.....
1889—January.....	721,822.52	2,080.48	.....	306,997.40	408.34	.....
February.....	1,083,935.87	1,349.66	.....	351,499.00	518.85	.....
March.....	1,449,421.39	1,926.67	.....	420,495.00	581.50	.....
April.....	1,449,200.45	3,993.97	.....	371,996.35	479.58	.....
May.....	1,495,679.80	1,795.53	.....	480,997.70	586.26	.....
June.....	1,789,547.35	2,141.48	.....	420,497.30	553.31	.....
Fiscal year 1889.....	22,456,964.98	34,860.22	1.55	9,408,495.70	14,585.02	1.55
1889—July.....	1,762,695.15	2,506.63	.....	847,491.30	524.50	.....
August.....	2,424,919.70	3,704.51	.....	717,998.35	1,218.97	.....
September.....	3,038,619.55	4,861.23	.....	2,042,996.85	3,158.42	.....
October.....	3,404,617.15	5,264.16	.....	2,222,498.50	3,285.42	.....
November.....	2,038,105.80	3,784.98	.....	1,333,997.60	2,290.51	.....
December.....	2,287,831.90	3,576.21	.....	1,280,999.10	2,085.46	.....
1890—January.....	839,768.10	1,217.97	.....	341,497.95	507.04	.....
February.....	1,177,256.15	1,835.41	.....	364,997.40	539.70	.....
March.....	1,732,025.25	2,676.03	.....	367,258.15	700.97	.....
April.....	1,517,544.95	2,352.12	.....	478,497.35	1,176.37	.....
May.....	1,759,726.75	2,689.48	.....	515,496.50	1,607.33	.....
June.....	1,882,116.80	4,470.18	.....	564,499.10	1,860.93	.....
Fiscal year 1890.....	23,865,227.25	38,938.91	1.65	10,578,228.15	18,936.62	1.79

755
1890

Period.	From sub-treasury at San Francisco.			Total.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$795,000.00	\$4,508.65	\$5.67	\$33,561,037.57	\$67,820.99	\$2.02
Fiscal year 1887.....	2,110,500.00	12,831.05	6.08	35,196,902.84	62,353.38	1.77
Fiscal year 1888.....	3,129,855.00	19,926.55	6.37	36,986,707.93	70,557.68	1.89
1888—July.....	297,980.00	2,033.35	.....	2,285,034.10	4,541.20	.....
August.....	317,040.00	2,050.10	.....	3,285,453.43	6,165.31	.....
September.....	314,110.00	2,157.70	.....	5,059,816.62	10,126.22	.....
October.....	298,930.00	2,478.35	.....	5,214,747.68	10,632.18	.....
November.....	240,810.00	1,777.75	.....	3,614,479.92	6,674.59	.....
December.....	209,800.00	1,465.85	.....	3,751,508.80	6,853.21	.....
1889—January.....	125,480.00	1,790.35	.....	1,154,290.92	3,279.17	.....
February.....	178,920.00	1,099.55	.....	1,612,354.87	2,968.06	.....
March.....	180,050.00	1,081.20	.....	2,040,966.39	3,589.37	.....
April.....	216,180.00	1,378.30	.....	2,036,376.80	5,848.85	.....
May.....	212,255.00	1,501.53	.....	2,183,932.50	3,883.34	.....
June.....	305,259.00	2,055.05	.....	2,515,303.65	4,749.84	.....
Fiscal year 1889.....	2,893,814.00	19,864.10	6.86	34,759,274.68	69,309.34	1.99
1889—July.....	334,080.00	2,065.50	.....	2,444,266.45	5,096.63	.....
August.....	421,380.00	2,231.45	.....	3,564,298.05	7,754.93	.....
September.....	336,750.00	2,509.20	.....	5,418,366.40	10,528.85	.....
October.....	280,000.00	2,067.05	.....	5,907,115.65	10,597.63	.....
November.....	259,590.00	1,775.30	.....	3,631,693.40	7,850.79	.....
December.....	171,940.00	1,389.50	.....	3,740,771.00	7,051.17	.....
1890—January.....	90,060.00	515.75	.....	1,271,326.05	2,240.76	.....
February.....	96,670.00	600.95	.....	1,698,923.55	2,976.06	.....
March.....	86,615.00	500.40	.....	2,185,898.40	3,877.40	.....
April.....	41,335.00	209.60	.....	2,037,377.30	3,738.09	.....
May.....	53,910.00	281.10	.....	2,329,133.25	4,577.91	.....
June.....	72,900.00	424.40	.....	2,519,515.90	6,755.51	.....
Fiscal year 1890.....	2,245,230.00	15,170.20	6.76	36,688,685.40	73,045.73	1.99

No. 65.—SHIPMENTS OF SILVER COIN FROM TREASURY OFFICES AND MINTS, FROM JULY 1, 1885, TO JUNE 30, 1890.

Office.	From July 1, 1889, to June 30, 1890.			Silver coin shipped from July 1, 1885, to June 30, 1889.	Total.
	Standard dollars.	Fractional silver.	Total.		
Washington	\$521,247.90	\$285,399.55	\$806,647.45	\$4,020,402.24	\$4,827,049.69
Baltimore	284,065.00	187,060.09	471,125.00	2,019,158.93	2,490,283.93
New York	1,743,420.00	1,559,976.05	3,303,396.05	17,339,759.87	20,643,155.92
Philadelphia	2,830.00	1,197,664.60	1,200,494.60	4,008,808.46	5,209,303.06
Boston	2,309,189.00	917,792.40	3,226,981.40	13,869,409.75	17,096,391.15
Cincinnati	2,379,793.10	907,492.20	3,287,285.30	12,017,345.91	15,304,631.21
Chicago	4,742,749.25	1,709,225.45	6,451,974.70	20,345,347.47	26,797,322.17
St. Louis	3,108,295.50	1,060,639.40	4,168,934.90	13,243,121.09	17,412,055.99
New Orleans	8,580.00	939,807.85	948,387.85	3,772,290.92	4,720,678.77
Total	15,100,169.75	8,765,057.50	23,865,227.25	90,635,644.64	114,500,871.89
San Francisco	1,607,560.00	637,670.00	2,245,230.00	8,929,169.00	11,174,399.00
Mint, Philadelphia	2,691,469.15	2,500.00	2,693,969.15	11,381,467.83	14,075,436.98
Mint, New Orleans	7,336,499.00	.....	7,336,499.00	26,093,141.55	33,429,640.55
Mint, San Francisco	503,630.00	.....	503,630.00	3,464,500.00	3,968,130.00
Mint, Carson City	44,130.00	.....	44,130.00	.....	44,130.00
Total	10,575,728.15	2,500.00	10,578,228.15	40,939,109.38	51,517,337.53
Total shipments	27,283,457.90	9,405,227.50	36,688,685.40	140,503,923.02	177,192,608.42

No. 66.—CHANGES DURING THE FISCAL YEAR 1890 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force in Treasurer's office June 30, 1889	282
Appointed	12
Transferred to Treasurer's office	9
	21
Died	1
Resigned	12
Removed	8
Transferred from Treasurer's office	4
	4
Total force in Treasurer's office June 30, 1890	278

No. 67.—APPROPRIATIONS MADE FOR AND SALARIES PAID TO THE FORCE EMPLOYED IN THE TREASURER'S OFFICE DURING THE FISCAL YEAR 1890.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$273,361.60	\$270,655.37	\$2,706.23
Re-imbursable; force employed in redemption of national bank notes	70,800.00	67,618.07	3,181.93
Total	344,161.60	338,273.44	5,888.16

No. 68.—NUMBER OF DRAFTS ISSUED ON WARRANTS DURING THE FISCAL YEAR 1890.

Class.	No.	Class.	No.
War	3,770	Treasury	6,922
Navy	1,928	Diplomatic	2,716
Interior Indians	3,447	Public debt	24
Interior pensions	1,229	Internal revenue	2,802
Interior civil	2,430	Judiciary	4,192
Customs	4,119		
		Total	33,579

No. 69.—LETTERS, TELEGRAMS, AND MONEY PACKAGES RECEIVED AND TRANSMITTED DURING THE FISCAL YEAR 1890.

Received by mail:	
Letters containing money, registered	16 783
Letters containing money, not registered.....	4,940
	21,723
Letters not containing money.....	135,516
Total	157,239
Transmitted by mail:	
Manuscript letters.....	5,921
Registered letters containing money.....	4,094
Printed forms filled in, inclosing checks	14,793
Printed forms filled in, inclosing drafts	25,386
Drafts mailed without forms.....	11,193
Printed forms filled in without inclosures.....	148,605
Printed notices inclosing interest checks.....	163,024
Certificates of deposit without forms	30,097
Printed forms, notices, circulars, and reports.....	54,700
Total	457,813
Telegrams received.....	507
Telegrams sent.....	784
Money packages received by express.....	30,849
Money packages sent by express.....	33,900
Post-office warrants signed and registered.....	103,083
Transfer orders issued.....	1,133
Money packages delivered to Comptroller of the Currency.....	62,250
Treasurer's transfer checks issued.....	9,706
"Geneva award" checks issued.....	271
Certificates of deposit issued.....	57,816

(No. 2.)

REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., November 1, 1890.

SIR: As required by section 345 of the Revised Statutes, I have the honor to lay before you a report of the operations of the mints and assay offices of the United States for the fiscal year ended June 30, 1890, being the eighteenth annual report of the Director of the Mint and the second of the same series signed by me.

DEPOSITS AND PURCHASES OF GOLD AND SILVER.

Gold.—The total amount of gold deposited at the mints and assay offices of the United States during the fiscal year ended June 30, 1890, including the gold parted from silver deposits and purchases, was 2,646,049.269 standard ounces, of the value of \$49,228,823.56, against 2,628,413.276 standard ounces, of the value of \$48,900,712.04, received during the preceding fiscal year.

Of the gold deposited, 2,293,141.373 standard ounces, of the value of \$42,663,095.26, consisted of original deposits, while 352,907.896 standard ounces, of the value of \$6,565,728.30, were re-deposits.

Of the re-deposits, \$3,132,150.72 consisted of fine bars bearing the stamp of the United States assay office at New York, and the remainder of unparted bars, mainly deposits at the minor assay offices, shipped to the mint at Philadelphia for refining and coinage.

Of the gold deposited during the year, \$30,474,900.25 was domestic bullion, the product of the mines of the United States, against \$31,440,778.93 of the same class of bullion deposited in the preceding year,—a falling off in deposits of domestic gold of nearly \$1,000,000.

Of the gold of domestic production deposited, \$15,974,017.70 consisted of fine bars manufactured by private refineries in the United States, and \$14,500,882.55 of *unrefined* gold.

The distribution among producing States and Territories of the unrefined gold deposited at the mints and assay offices will be found in a table in the Appendix to this report.

Foreign gold bullion of the value of \$2,691,932.29 and foreign gold coin of the value of \$5,298,773.93, were received, a total of foreign gold of \$7,990,706.22, against \$6,583,992.65 in the preceding year.

Light-weight domestic gold coins were melted at the mints of the value of \$655,474.96 and old jewelry, plate, etc., of the value of \$3,542,013.83.

Silver.—The deposits and purchases of silver, including silver contained in gold deposits, aggregated, during the fiscal year, 37,438,788.17 standard ounces, of the coining value (\$1.16 $\frac{1}{4}$ per standard ounce) of \$43,565,135.15, against 35,627,273.69 standard ounces, of the coining value of \$41,457,190.97, in the preceding year.

Of the silver received at the mints during the last fiscal year, 790,982.83 standard ounces, of the coining value of \$920,416.38, con-

sisted of re-deposits; so that the original deposits of silver, that is, all the silver received exclusive of re-deposits, aggregated 36,647,805.34 standard ounces, of the coining value of \$42,644,718.77.

Of the silver received during the year, 32,430,150.84 standard ounces, of the coining value of \$37,736,902.64, were classified as domestic bullion. Of this 29,467,361.06 standard ounces, of the value of \$34,289,292.83, consisted of fine silver bars manufactured at private refineries in the United States.

These fine bars were all classified at the mints as of domestic production.

As a matter of fact, private refineries in the United States manufacturing silver bars handle the foreign silver product which comes to this country in the shape of base bars and miscellaneous ores; so that the fine bars which they manufacture are not exclusively of domestic silver, and the classification of these bars at the mints as of domestic production is necessarily inaccurate.

Of domestic silver deposited at the mints, 2,962,789.78 standard ounces, of the coining value of \$3,447,609.81, was unrefined silver, the product of mines of the United States.

The distribution among producing States and Territories of the unrefined silver received at the mints is exhibited in a table in the Appendix.

Foreign silver bullion, distinctively known as such, was received during the year, containing 2,057,950.60 standard ounces, of the coining value of \$2,394,706.15.

Foreign silver coins were melted, containing 1,056,846.28 standard ounces, of the coining value of \$1,229,784.75.

Silver coins of the United States, consisting principally of worn and uncurrent subsidiary coins transferred from the Treasury of the United States to the mints for recoinage, were melted during the year, containing 511,228.22 standard ounces, of the coining value of \$594,883.74.

In addition, trade dollars, sold as bullion, were melted, containing 6,884.32 standard ounces of silver, of the coining value of \$8,010.84.

Old plate, jewelry, etc., was melted down at the mints, during the year, containing 584,745.08 standard ounces of silver, of the coining value of \$680,430.65.

The coining value of the gold and silver (not including re-deposits) received at the mints and assay offices of the United States, each year since 1880, is exhibited in the following table:

VALUE OF THE GOLD AND SILVER (NOT INCLUDING RE-DEPOSITS) RECEIVED AT THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEARS 1880-1890.

Fiscal years.	Gold.	Silver. Coining value.	Total.
1880.....	\$98,835,096	\$84,640,522	\$133,475,618
1881.....	130,833,102	30,791,146	161,624,248
1882.....	66,756,652	33,720,491	100,477,143
1883.....	46,347,106	36,869,834	83,216,940
1884.....	46,326,678	36,520,290	82,846,968
1885.....	52,894,075	36,789,774	89,683,849
1886.....	44,909,749	35,494,183	80,403,932
1887.....	68,223,072	47,756,918	115,979,990
1888.....	72,225,497	41,331,014	113,556,511
1889.....	42,136,436	41,238,151	83,374,587
1890.....	42,663,095	42,644,719	85,307,814

COINAGE.

Coinage was resumed at the mint at Carson in October, 1889.

The coinage executed during the year at the four coinage mints, located at Philadelphia, San Francisco, Carson City, and New Orleans, was the largest in the history of the mint in this country, aggregating 112,698,071 pieces, of the nominal value of \$60,254,436.93, against 93,427,140 pieces, of the nominal value of \$60,965,929.61, struck in the preceding fiscal year.

The gold coinage consisted of 1,257,207 pieces, of the value of \$22,021,748.50, of which \$19,547,860 were in double eagles; \$2,398,700 in eagles; \$37,995 in half-eagles; \$7,122 in three-dollar pieces; \$167.50 in quarter-eagles; and \$29,904 in gold dollars.

The coinage of the three-dollar and one-dollar gold pieces has been discontinued by act of Congress approved September 26, 1890, and no pieces of these denominations were struck during the calendar year 1890.

The silver coinage consisted of 35,923,816 standard dollars and 8,850,269 pieces of subsidiary coin, of the nominal value of \$892,020.70, of which \$6,358 were in half-dollar pieces; \$3,179 in quarter-dollar pieces; and \$882,483.70 in dimes.

The minor coinage, executed exclusively at the mint at Philadelphia, aggregated 66,666,779 pieces, of the value of \$1,416,851.73, comprising \$937,259.90 in five-cent nickel pieces; \$564.03 in three-cent nickel pieces; and \$479,027.80 in one-cent bronze pieces.

The coinage of the three-cent nickel piece has been discontinued by act of Congress approved September 26, 1890, and none were struck bearing date 1890.

The coinage of the mints is exhibited in the following table:

COINAGE, FISCAL YEAR 1890.

Description.	Pieces.	Value.
Gold	1,257,207	\$22,021,748.50
Silver dollars	35,923,816	35,923,816.00
Subsidiary silver coins	8,850,269	892,020.70
Minor coins	66,666,779	1,416,851.73
Total	112,698,071	60,254,436.93

In the Appendix will be found tables exhibiting, by institutions and by denominations of pieces, the coinages executed during the fiscal year 1890, and the calendar year 1889.

A table is also presented in the Appendix exhibiting the coinage of the mints, each calendar year from the organization of the mint in 1793, to the close of the fiscal year 1890.

GOLD AND SILVER BARS MANUFACTURED.

In addition to the coinage, gold and silver bars were manufactured at the mints and assay offices during the fiscal year of the value of \$30,387,791.14, as follows:

BARS MANUFACTURED, 1890.

Description.	Value.
Gold	\$23,342,433.34
Silver	7,045,357.80
Total	30,387,791.14

MEDALS AND DIES MANUFACTURED.

During the fiscal year ended June 30, 1890, there were prepared in the engraving department of the mint at Philadelphia, as authorized by section 3510 of the Revised Statutes, 1,266 dies.

The following table exhibits the number of each class of dies engraved:

DIES MANUFACTURED, 1890.

Description.	Number.
For gold coinage	86
“ silver coinage.....	394
“ minor coinage.....	733
“ proof coinage.....	21
“ annual assay medal.....	2
“ Presidential medal, Benjamin Harrison	2
“ Joseph Francis medal.....	2
“ army marksmanship medal	24
“ Nathaniel Green medal (reproduction).....	2
Total	1,266

The number of medals manufactured was as follows:

MEDALS MANUFACTURED, 1890.

Description.	Number.
Gold	133
Silver	2,199
Bronze	368
Total	2,700

The accompanying table shows the number of medals and proof coins sold during the year and the amount realized from such sale; also the net profits on the sale of medals and proof coins.

MEDALS AND PROOF COINS SOLD, 1890.

Description.	Number.	Value.
Medals:		
Gold	93	\$4,428.70
Silver.....	1,896	2,230.29
Bronze.....	249	217.29
Total.....	2,238	6,876.28
Proof sets:		
Gold	29	1,148.00
Silver.....	564	1,692.00
Minor.....	2,287	219.42
Total	2,880	3,059.42
Single proof pieces:		
Gold proof pieces.....	1,345	2,990.25

NET PROFITS.

Quarters.	Amount.
Quarter ending—	
September 30, 1889.....	\$528. 25
December 31, 1889.....	514. 20
March 31, 1890.....	185. 21
June 30, 1890.....	585. 50
Total.....	1, 813. 16

In accordance with the requirements of the joint resolution of Congress approved August 27, 1888, a gold medal was prepared at the mint at Philadelphia and presented by the President of the United States to Joseph Francis, in recognition of his services in the construction and perfection of life-saving appliances.

The medal is of fine gold (.999) and weighed 36.79 troy ounces, of the intrinsic value of \$760.

On the obverse is a portrait of Joseph Francis, surrounded by thirty-eight stars, and the following inscription :

The United States of America, by act of Congress, 27th August, 1888. To Joseph Francis, inventor and framer of the means for the Life-Saving Service of the country.

On the reverse is represented a ship in distress; a heavy sea is running and dashing over her deck. In the rigging, figures are seen clinging; on the storm-beaten shore, the life-saving crew are in full view. The light-house is in the distance. The crew have the life-saving boat on wheels, ready to run out when needed. To the right of the boat are seen three sturdy men with mortar and other appliances used in the Life-Saving Service. They have already shot their line to the ship and have made fast, and are hauling a life-car of the kind invented by Joseph Francis.

The scene is encircled by a row of pearls on the minor circle, then an oak-leaf wreath, and the outer circle is an egg and tongue border.

The design of the medal bears the name of Zeleima Bruff Jackson.

The dies were engraved at the mint at Philadelphia. The engraving of the dies commenced December 4, 1889, and occupied seventy-four days in their preparation. It required thirty-two blows of the press (each blow estimated at 300 tons) to obtain a perfect impression of the dies.

The medal is not only the most valuable, but is considered the most beautiful and artistic ever struck at the United States Mint.

GOLD BARS EXCHANGED FOR GOLD COIN.

During the fiscal year fine gold bars were exchanged for gold coin, free of charge, under the provisions of the act of May 26, 1882, at the mint at Philadelphia, of the value of \$653,058.94, and at the assay office at New York, \$15,704,618.76, a total of \$16,357,677.70.

The value of the gold bars exchanged each month is exhibited in the following table:

FINE BARS EXCHANGED FOR GOLD COIN FROM JULY 1, 1889, TO JUNE 30, 1890.

Months.	Philadelphia.	New York.	Total.
1889.			
July	\$30, 144. 94	\$5, 017, 680. 02	\$5, 047, 824. 96
August	50, 185. 01	539, 924. 36	590, 109. 37
September	40, 153. 52	649, 020. 91	689, 174. 43
October	70, 326. 71	2, 230, 781. 30	2, 301, 108. 01
November	45, 222. 53	575, 598. 04	620, 820. 57
December	35, 205. 05	376, 924. 24	412, 129. 29
1890.			
January	50, 251. 51	435, 397. 62	485, 649. 13
February	60, 275. 15	510, 497. 85	570, 773. 00
March	65, 283. 71	691, 368. 21	756, 651. 92
April	80, 384. 23	583, 374. 13	663, 758. 36
May	60, 303. 05	588, 892. 95	649, 196. 00
June	65, 323. 53	3, 505, 159. 13	3, 570, 482. 66
Total	653, 058. 94	15, 704, 618. 70	16, 357, 677. 70

Under a separate heading in this report, I have presented the reasons which have led me to recommend a repeal or modification of the act of May 26, 1882, authorizing this exchange.

WORK OF GOVERNMENT REFINERIES.

The acid refineries of the coinage mints and of the assay office at New York operated, during the last fiscal year, on bullion containing 6,730,229.629 standard ounces of gold and silver, of the value of \$27,025,982.94, as exhibited in the following table:

PRODUCT OF ACID REFINERIES, 1890.

Bullion.	Standard ounces.	Value.
Gold	1, 100, 534. 759	\$20, 475, 065. 28
Silver	5, 629, 694. 870	6, 550, 917. 66
Total	6, 730, 229. 629	27, 025, 982. 94

The weight and value of the precious metals treated in the refinery of each of the institutions named, is exhibited in the following table:

REFINING (BY ACIDS), FISCAL YEAR 1890.

Institutions.	Gross ounces.	Gold.		Silver.		Total value.
		Standard ounces.	Value.	Standard ounces.	Value.	
Philadelphia	852, 084. 368	241, 637. 069	\$4, 495, 573. 37	638, 239. 92	\$742, 679. 18	\$5, 238, 252. 55
San Francisco	1, 038, 310. 660	197, 319. 042	3, 671, 051. 94	898, 514. 23	1, 045, 543. 83	4, 716, 595. 77
Carson	1, 527, 526. 800	85, 350. 570	1, 587, 917. 58	1, 537, 941. 68	1, 789, 604. 80	3, 377, 522. 38
New Orleans	18, 007. 890	5, 459. 078	101, 564. 25	11, 536. 09	13, 423. 81	114, 988. 06
New York	3, 240, 283. 000	570, 769. 000	10, 618, 958. 14	2, 543, 463. 00	2, 959, 666. 04	13, 578, 624. 18
Total	6, 676, 212. 718	1, 100, 534. 759	20, 475, 065. 28	5, 629, 694. 87	6, 550, 917. 66	27, 025, 982. 94

PURCHASE OF SILVER BULLION.

[Act of February 28, 1878.]

The purchase of silver bullion for the mandatory coinage of silver dollars, as well as the coinage of the same, was confined during the first quarter of the fiscal year, as for the four years prior, to the mints at Philadelphia and New Orleans, but early in November, 1889, the purchase of silver and the coinage of silver dollars was resumed at the mints at San Francisco and Carson.

The amount of silver delivered during the fiscal year on purchases by the Treasury Department was 26,737,601.46 standard ounces, costing \$23,205,926.35, an average cost of \$0.86787 per standard ounce, or \$0.9643 per fine ounce.

In addition to the purchases by the Treasury Department, the superintendents of the mints at Philadelphia, New Orleans, San Francisco, and Carson purchased, in lots of less than 10,000 ounces, at prices fixed from time to time by the Director of the Mint, an aggregate of 4,075,954.39 standard ounces, costing \$3,607,530.28.

Small quantities of silver contained in gold deposits and remnants of silver in bars were also purchased, aggregating during the year 98,555.32 standard ounces, and costing \$85,869.70.

The total amount of silver purchased for the coinage of silver dollars during the fiscal year was 30,912,111.17 standard ounces, costing \$26,899,326.33, an average cost of \$0.87 per standard ounce, or \$0.9668+ per fine ounce.

The amount and cost of the silver bullion acquired by purchase during the fiscal year is set forth in detail in the following table:

BULLION DELIVERED ON PURCHASES FOR THE SILVER-DOLLAR COINAGE.

Mode of acquisition.	Standard ounces.	Cost.
Purchases by Treasury Department (lots of over 10,000 ounces).....	26,737,601.46	\$23,205,926.35
Purchases at mints (lots of less than 10,000 ounces).....	4,075,954.39	3,607,530.28
Patting, bar charges, and fractions.....	98,555.32	85,869.70
Total delivered on purchases.....	30,912,111.17	26,899,326.33
Balance July 1, 1889.....	4,413,423.81	3,699,750.66
Available for coinage of silver dollars during fiscal year 1890.....	35,325,534.98	30,599,076.99

The following table exhibits the amount and cost of the silver purchased during the year at each of the coinage mints:

DELIVERIES AT EACH MINT ON SILVER PURCHASES, FISCAL YEAR 1890.

Mints.	Standard ounces.	Cost.
Philadelphia.....	14,773,155.54	\$12,867,575.91
New Orleans.....	9,336,472.60	8,048,594.84
San Francisco.....	5,044,144.72	4,446,787.75
Carson.....	1,758,338.31	1,536,367.83
Total.....	30,912,111.17	26,899,326.33

The stock of silver bullion available for the silver dollar coinage, on hand July 1, 1889, was 4,413,423.81 standard ounces, costing \$3,699,750.66.

Adding the amount purchased, during the year, 30,912,111.17 standard ounces, costing \$26,899,326.33, gives a total stock of silver available during the year for the silver dollar coinage of 35,325,534.98 standard ounces, costing \$30,599,076.99.

From this stock of bullion there were manufactured, during the year, 35,923,816 silver dollars, containing 30,872,029.36 standard ounces of silver, which cost \$26,538,399.43.

The amount of silver wasted in the operative departments, in executing this coinage, was 9,853.99 standard ounces, costing \$9,032.89, while the silver sold in sweeps amounted to 28,406.97 standard ounces, costing \$23,810.87, making the gross consumption of silver incidental to the silver dollar coinage 30,910,299.32 standard ounces, costing \$26,571,243.19.

The seigniorage on the silver dollars coined during the year, being the difference between the cost of the silver used in the coinage and the nominal value of the coin struck, amounted to \$9,385,416.57.

The quantity and cost of the silver bullion available for the silver dollar coinage on hand at the coinage mints on June 30, 1890, is shown in the following table:

Mints.	Standard ounces.	Cost.
Philadelphia.....	2,141,370.76	\$1,979,020.11
San Francisco.....	1,150,837.08	1,031,455.97
New Orleans.....	517,020.94	475,162.34
Carson.....	606,015.88	542,195.38
Total.....	4,415,244.66	4,027,833.80

The total amount of silver purchased under the act of February 28, 1878, to the close of the fiscal year, June 30, 1890, was 320,527,376.72 standard ounces, costing \$305,149,834.25, being an average of \$0.95202425 per standard ounce, or \$1.05780474+ per fine ounce.

From the close of the fiscal year to August 13, 1890, the date the new silver act, approved July 14, 1890, went into effect, the purchases of silver bullion under the act of February 28, 1878, aggregated 3,108,199.47 standard ounces, costing \$3,049,426.46. Adding to this the amount purchased as heretofore stated from March 1, 1878, to June 30, viz, 320,527,376.72 standard ounces, costing \$305,149,834.25, would give a grand total of 323,635,576.19 standard ounces, costing \$308,199,261.71, an average of \$0.9523034 per standard ounce, or \$1.05811483+ per ounce fine.

The provision of the act of February 28, 1878, requiring the monthly purchase and coinage into silver dollars of not less than \$2,000,000 nor more than \$4,000,000 worth of silver bullion, was repealed by the act of July 14, 1890 (which was to take effect thirty days after its passage), but there remained on hand at the close of business August 12, 1890—the date that purchases ceased under the act of February 28, 1878—5,161,898.05 standard ounces of silver, carried at a cost of \$4,871,174.52. Of the uncoined silver purchased under the act of February 28, 1878, 1,771,039.66 standard ounces have, since August 12, 1890, been coined into silver dollars (in addition to the coinage of silver dollars required by the act of July 14, 1890), and the balance is being coined as fast as the business of the mints will permit.

The balance of silver bullion purchased under the act of February 28, 1878, on hand uncoined at this date (November 1, 1890), amounts to 3,390,858.39 standard ounces, carried at a cost of \$3,211,167.91, and is located at the following mints:

Mints.	Standard ounces.	Cost.
Carson	141,832.76	\$130,894.53
San Francisco.....	341,493.03	317,514.50
New Orleans.....	2,907,532.60	2,762,758.88
Total	3,390,858.39	3,211,167.91

Instructions have been issued to the superintendents of the mints at San Francisco and Carson to coin into silver dollars, this month (November), the entire balance of silver bullion acquired under the act of 1878, but it will not be practicable to coin the entire balance at New Orleans before the end of February next.

PURCHASE OF SILVER BULLION.

[Act of July 14, 1890.]

The act of July 14, 1890, requiring the purchase monthly by the Treasury Department of 4,500,000 ounces of silver, or so much thereof as may be offered, went into effect August 13, 1890.

The amount of silver purchased under this act from August 13 to October 31, 1890, was 12,281,145.86 fine ounces at a cost of \$14,043,221.80, an average of \$1.14348 per fine ounce.

The amount offered and purchased each day, as well as the total purchases, are exhibited in the following table:

SILVER OFFERED, PURCHASED, AND COST OF SAME, UNDER THE ACT OF JULY 14, 1890.

Date.	Offers.	Amount purchased.	Cost.
	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
Aug. 13	882,000	310,000.00	\$350,300.00
Aug. 15	704,770	417,770.00	478,957.80
Aug. 18	590,000	540,000.00	640,650.00
Aug. 20	1,364,000	518,000.00	619,530.00
Aug. 22	1,520,000	425,000.00	507,575.00
Aug. 25	1,020,000	450,000.00	538,365.00
Aug. 27	1,940,000	613,000.00	730,470.00
Aug. 29	1,453,000	358,000.00	428,445.00
Total	9,479,770	3,629,770.00	4,294,292.80
Local purchases		175,336.06	209,732.56
Total for August	9,479,770	3,805,106.06	4,504,025.36
Sept. 1	2,003,500	150,500.00	179,808.75
Sept. 3	1,368,000	300,000.00	358,050.00
Sept. 5	1,077,500	250,000.00	293,087.50
Sept. 8	804,000	255,000.00	298,993.00
Sept. 10	640,000	210,000.00	246,750.00
Sept. 12	431,000	321,000.00	371,428.50
Sept. 15	500,000	360,000.00	416,830.00
Sept. 17	519,000	326,000.00	380,061.25
Sept. 19	820,000	470,000.00	546,938.00
Sept. 22	1,035,000	250,000.00	289,000.00
Sept. 24	338,925	140,000.00	159,100.00
Sept. 26	166,762	105,000.00	118,812.50
Total	9,703,687	3,137,500.00	3,658,909.50
Local purchases		621,728.04	661,421.96
Total for September.....	9,703,687	3,759,228.04	4,320,331.46

SILVER OFFERED, PURCHASED, AND COST OF SAME, ETC.—Continued.

Date.	Offers.	Amount purchased.	Cost.
	<i>Five ounces.</i>	<i>Five ounces.</i>	
Oct. 1	375,000	225,000.00	\$256,375.00
Oct. 3	957,000	510,000.00	580,238.50
Oct. 6	780,000	300,000.00	336,650.00
Oct. 8	733,000	280,000.00	312,722.50
Oct. 10	843,000	300,000.00	332,400.00
Oct. 13	871,000	420,000.00	465,151.00
Oct. 15	436,000	275,000.00	301,572.50
Oct. 17	424,000	148,000.00	163,392.00
Oct. 20	1,217,000	647,000.00	709,287.00
Oct. 22	1,274,000	515,000.00	563,487.50
Oct. 24	1,050,000	200,000.00	209,960.00
Total	8,960,000	3,820,000.00	4,231,216.00
Local purchases		896,711.76	987,642.98
Total for October	8,960,000	4,716,711.76	5,218,864.98
Grand total	28,143,457	12,281,145.86	14,043,221.80

DISTRIBUTION OF SILVER DOLLARS.

The following comparative tables show the distribution of silver dollars from the mints, during the last two fiscal years.

DISTRIBUTION OF SILVER DOLLARS, 1889.

Period.	Philadelphia.	San Francisco.	New Orleans.	Carson.	Total.
In the mints July 1, 1888	47,016,836	25,142,074	11,850,034	5,315	84,014,259
Coinage of fiscal year	21,365,860	108,000	12,300,000		33,793,860
Total	68,402,696	25,250,074	24,150,034	5,315	117,808,119
Transferred to Treasury	42,000,000		8,000,000		50,000,000
Available for distribution ..	26,402,696	25,250,074	16,150,034	5,315	67,808,119
In mints June 30, 1889	23,445,618	25,128,000	5,090,418	2,764	53,666,800
Distributed from mints	2,957,078	122,074	11,059,616	2,551	14,141,319

DISTRIBUTION OF SILVER DOLLARS, 1890.

Period.	Philadelphia.	San Francisco.	New Orleans.	Carson.	Total.
In the mints July 1, 1889	23,445,618	25,128,000	5,090,418	2,764	53,666,800
Coinage of the fiscal year	18,960,816	4,600,000	10,925,000	1,438,000	35,923,816
Total available for distribution	42,406,434	29,728,000	16,015,418	1,440,764	89,590,616
In the mints June 30, 1890	39,448,758	28,987,732	8,459,974	1,270,233	78,166,747
Distributed	2,957,676	740,218	7,555,444	170,531	11,423,869

CIRCULATION OF SILVER DOLLARS.

The total number of silver dollars coined, the number held by the Treasury for the redemption of certificates, the number held in excess of outstanding certificates, and the number in circulation, on November 1 of each of the last five years, are shown in the accompanying comparative statement:

COINAGE, OWNERSHIP, AND CIRCULATION OF SILVER DOLLARS.

Date	Total coinage.	In the Treasury.		In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	
November 1, 1886	\$244,433,386	\$100,306,800	\$82,624,431	\$61,502,155
November 1, 1887	277,110,157	160,713,957	53,461,575	62,934,625
November 1, 1888	309,750,890	229,783,152	20,196,288	59,771,450
November 1, 1889	343,638,001	277,819,944	6,219,577	60,098,480
November 1, 1890	380,988,466	308,206,177	7,072,725	65,709,664

SUBSIDIARY SILVER COINAGE.

The stock of silver bullion on hand at the commencement of the fiscal year, available for the coinage of subsidiary silver pieces, was 2,520,527.81 standard ounces, carried at a cost of \$2,916,539.06. All of this silver was stored at the mint at Philadelphia and consisted principally of bullion acquired from the redemption and subsequent melting into bars of trade dollars. Worn and uncurrent silver coins of the nominal value of \$648,702.01 were transferred during the year from the Treasury of the United States to the mints at Philadelphia and San Francisco for recoinage. They were of the following denominations:

Denominations.	Philadelphia.	San Francisco.	Total nominal value.
Silver dollars of 1873 and prior years	\$31,204.00	.....	\$31,204.00
Standard dollars	11,977.00	.....	11,977.00
Trade dollars	614.00	.....	614.00
Half dollars	238,700.00	\$95,000	333,700.00
Quarter dollars	208,770.00	5,000	213,770.00
Twenty-cent pieces	1,632.20	.....	1,632.20
Dimes	43,385.00	.....	43,385.00
Five-cent silver pieces	11,521.25	.....	11,521.25
Three-cent silver pieces	898.56	.....	898.56
Total	548,702.01	100,000	648,702.01

These coins produced in bullion, after melting, 498,613.95 standard ounces, of the value, at subsidiary coining rate, of \$620,359.47, a loss to the Treasury of \$28,343.54, which loss was reimbursed from the appropriation for recoinage uncurrent gold and silver coins. All of the above silver was recoined into pieces of the denomination of dimes.

Melted assay coins were also recoined containing 224.33 standard ounces of silver of the nominal value of \$279.10.

The total stock of silver, therefore, available for the subsidiary coinage during the year was 3,019,366.09 ounces, costing \$3,537,177.63.

The stock and cost of the silver on hand July 1, 1889, available for the subsidiary silver coinage, the amount obtained, the amount used during the year, and balance on hand, at the close thereof, are shown in the following table:

SILVER FOR SUBSIDIARY COINAGE, 1890.

Dates.	Mint at Philadelphia.		Mint at San Francisco		Total.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Balance, July 1, 1889	2, 520, 527. 81	\$2, 916, 539. 06	.....	.....	2, 520, 527. 81	\$2, 916, 539. 06
Worn and uncurrent coin transferred from the Treasury	422, 408. 45	525, 547. 07	76, 205. 50	\$94, 812. 40	498, 613. 95	620, 359. 47
Melted assay coins purchased	224. 83	279. 10	.....	.....	224. 33	279. 10
Total stock acquired	2, 943, 160. 59	3, 442, 365. 23	76, 205. 50	94, 812. 40	3, 019, 366. 09	3, 537, 177. 63
Coined during fiscal year 1890	640, 756. 14	796, 422. 89	76, 205. 50	94, 812. 40	716, 961. 64	891, 235. 29
Balance on hand June 30, 1890	2, 302, 404. 45	2, 645, 942. 34	.....	.....	2, 302, 404. 45	2, 645, 942. 34

The amount, cost, and nominal value of the subsidiary silver coinage, during the fiscal year, and the sources from which the bullion for such coinage was obtained are shown in the following table:

NOMINAL VALUE AND COST OF MATERIAL USED IN THE SUBSIDIARY SILVER COINAGE, 1890.

Sources from which bullion was obtained.	Standard ounces.	Cost.	Coinage.
MINT AT PHILADELPHIA.			
Worn and uncurrent coin	633, 033. 25	\$786, 735. 31	\$787, 599. 70
Trade dollars melted	7, 233. 75	8, 313. 71	9, 000. 00
Bullion purchased	489. 14	509. 48	608. 60
Total	640, 756. 14	795, 558. 50	797, 208. 30
MINT AT SAN FRANCISCO.			
Worn and uncurrent coin	76, 205. 50	94, 812. 40	94, 812. 40
SUMMARY.			
Worn and uncurrent coin	709, 238. 75	881, 547. 71	882, 412. 10
Trade dollars melted	7, 233. 75	8, 313. 71	9, 000. 00
Bullion purchased	489. 14	509. 48	608. 60
Aggregate	716, 961. 64	890, 370. 90	892, 020. 70

The coinage of subsidiary silver pieces, during the year, was as follows:

Denominations.	Pieces.	Value.
Half dollars.....	12, 716	\$6, 358. 00
Quarter dollars.....	12, 716	3, 179. 00
Dimes.....	8, 824, 837	882, 483. 70
Total.....	8, 850, 269	892, 020. 70

The seigniorage on the subsidiary silver coinage, during the year, was \$1,649.80, derived as follows:

From trade dollars melted.....	\$686. 29
“ silver bullion purchased.....	99. 12
“ uncurrent silver.....	864. 39
Total.....	1, 649. 80

TRADE-DOLLAR RECOINAGE.

The stock of silver bullion derived from the redemption and melting of trade-dollars on hand, at the commencement of the fiscal year, was 5,346,527.64 standard ounces, costing \$6,147,700.90, of which 2,307,648.03 standard ounces, costing \$2,652,167.90, were stored at the Mint at Philadelphia, and 3,038,879.61 standard ounces, costing \$3,495,533, at the assay office at New York. Of the stock at Philadelphia 7,233.75 standard ounces, costing \$8,313.71, were used in subsidiary coinage during the year.

The number of trade-dollars redeemed under the act of March 3, 1887, and transferred to the mints at Philadelphia and San Francisco and the assay office at New York for storage, the amount used in subsidiary coinage to the close of the fiscal year ended June 30, 1890, and the uncoined balance on hand at that date are exhibited in the following table:

TRADE DOLLARS RECEIVED INTO SUBSIDIARY SILVER.

Institutions.	1887.		1888.		1889.		1890.		Total.	
	Standard ounces.	Value.	Standard ounces.	Value.	Standard ounces.	Value.	Standard ounces.	Value.	Standard ounces.	Value.
Trade-dollars redeemed at Treasury and subtreasuries and transferred to—										
Mint at Philadelphia	2,475,462.00	\$2,844,813.00	{506,702.00 +1,626.90}	{\$582,556.00 1,871.00}	.....	.....	.....	.....	2,983,790.90	\$3,429,240.00
Mint at San Francisco	524,636.70	603,000.00	140,383.50	161,263.00	.....	.....	.....	.....	665,020.20	764,263.00
Assay office at New York.....	2,781,877.21	3,200,000.00	257,002.40	295,533.00	.....	.....	.....	.....	3,038,879.61	3,495,533.00
Total	5,781,975.91	6,647,813.00	905,714.80	1,041,223.00	.....	.....	.....	.....	6,687,690.71	7,689,036.00
Received—										
Mint at Philadelphia.....	206,563.75	257,000.00	338,378.75	421,000.00	131,200.37	\$163,235.30	7,233.75	\$8,313.71	683,376.62	850,235.30
Mint at San Francisco	40,187.50	50,000.00	409,843.45	509,920.30	214,987.28	267,455.40	.....	.....	665,003.23	827,375.70
Transferred to silver-dollar bullion account, San Francisco.....	.....	.....	.....	.....	16.97	19.51	.....	.....	16.97	19.51
Total received	246,751.25	307,000.00	748,227.20	930,920.30	346,184.62	430,710.21	7,233.75	8,313.71	1,348,396.82	1,677,630.51
Uncoined June 30, 1890—										
Mint at Philadelphia .....	.....	.....	.....	.....	.....	.....	.....	.....	2,300,414.28	2,643,854.19
Assay office at New York.....	.....	.....	.....	.....	.....	.....	.....	.....	3,038,879.61	3,495,533.00
									5,339,293.89	6,139,387.19

* Transferred from mint at New Orleans October, 1887.

SEIGNIORAGE ON SILVER.

The seigniorage on the coinage of silver dollars during the fiscal year 1890 aggregated \$9,385,416.57, and on subsidiary coinage \$1,649.80, a total of \$9,387,066.37.

From the gross seigniorage there was paid for distributing silver coins the sum of \$27,475.89, and for operative wastage and loss on sale of sweeps \$11,270.64, a total of \$38,746.53, leaving as the net profits on the coinage of silver, during the year \$9,348,319.84.

Of the net profits the sum of \$9,120,933.63 was covered into the Treasury, during the fiscal year.

The net profits on the coinage of silver during the twelve years ended June 30, 1890, including the balance in the coinage mints on July 1, 1878, has been \$65,698,057.41.

In the Appendix will be found the usual tables showing the seigniorage each month on the silver dollars and subsidiary coinage separately, and the disposition of the profits.

A table will also be found showing the expenditures from the silver-profit fund on account of transportation of coins, the amount paid for transportation being separate from the amount paid for incidentals.

MINOR COINAGE.

The amount of minor coins manufactured during the fiscal year 1890 was the largest in the history of the Mint, no less than 66,666,779 pieces, of the value of \$1,416,851.73, having been struck.

The demand for these coins—that is, for the five-cent nickel and one-cent bronze pieces—has been such as to tax the plant of the mint at Philadelphia (the only mint authorized to manufacture minor coins) to its utmost capacity. In order to save labor upon the part of the Mint in the manufacture of these coins, it has been found necessary to purchase the blanks already prepared for striking. Early in October, 1889, a contract was made for 100,000 pounds of five-cent nickel blanks, at 40 cents per pound, and 200,000 pounds of one-cent bronze blanks, at 26 cents per pound; but it was found that this would not be sufficient, and proposals were invited by public advertisement for an additional supply, and in February, 1890, a contract was entered into with the Scoville Manufacturing Company to furnish 500,000 pounds of one-cent bronze blanks and 200,000 pounds of five-cent nickel blanks, the rates being very favorable, viz, \$0.1994 per pound for the one-cent blanks, and \$.3194 for the five-cent nickel blanks, against \$0.42 $\frac{1}{10}$ per pound for nickel blanks, and \$0.34 $\frac{9}{10}$ per pound for cent blanks paid the same company by contract of October, 1887, and extension of November 17, 1888.

The following table exhibits the number of pieces and the nominal value of the minor coins struck at the Philadelphia mint, during the fiscal year 1890.

Denominations.	Pieces.	Value.
Five-cent nickel	18,745,198	\$937,259.90
Three-cent nickel	18,801	564.03
One-cent bronze	47,902,780	479,027.80
Total	66,666,779	1,416,851.73

The accompanying table shows the amount and cost of one-cent bronze and five-cent nickel blanks purchased, during the year:

Blanks.	Pounds.	Cost.
One-cent bronze blanks	287, 611. 74	\$86, 922. 00
Five-cent nickel blanks	167, 284. 42	72, 293. 54
Total	454, 896. 16	159, 215. 54

MINOR COINS FOR RECOINAGE.

The amount of minor coinage metal for recoinage on hand July 1, 1889, and the amounts and denominations of minor coins transferred by the Treasurer of the United States to the mint, and the coins struck therefrom, and the gain by recoinage are shown in the following table:

MINOR COINAGE METALS FOR RECOINAGE FOR FISCAL YEAR 1890.

[Mint of the United States at Philadelphia, Pa.]

Balance on hand July 1, 1889		\$52, 726. 59
Transferred by Treasurer of United States for recoinage		43, 696. 95
In order to use the 1-cent nickel coins it was necessary to add new nickel for alloy, costing		1, 462. 50
In order to use the old copper cents it was necessary to add tin and zinc for alloy, costing		79. 49
In order to use the nickel 3-cent coin it was necessary to add additional metal of the same alloy, costing		581. 60
Total for recoinage		98, 547. 13
Deduct from same, loss on recoinage		2, 409. 39
Net value of metal for recoinage		96, 137. 74
Deduct balance remaining uncoined at the end of the fiscal year		28, 012. 46
Cost of metal received		68, 125. 28
Coin manufactured from same (nominal value):		
Bronze 1-cent	\$24, 630. 14	
Nickel 3-cent	556. 50	
Nickel 5-cent	111, 379. 10	
		136, 565. 74
Gain by recoinage		68, 440. 46

The amount of the several types and denominations of minor coin issued from the mint at Philadelphia since its establishment, the amount remelted by the mint, and the amount apparently outstanding June 30, 1890, are set forth in the following exhibit:

Denominations.	Coined.	Remelted.	Outstanding June 30, 1890.
Copper cents	\$1, 562, 887. 44	\$376, 017. 34	\$1, 186, 870. 10
Copper half cents	*39, 926. 11		
Copper-nickel cents	2, 007, 720. 00	758, 138. 73	1, 249, 581. 27
Bronze cents	5, 672, 874. 42	37, 871. 73	5, 635, 002. 69
Bronze 2-cent pieces	912, 020. 00	312, 327. 82	599, 692. 18
Nickel 3-cent pieces	905, 768. 52	216, 636. 79	689, 131. 73
Nickel 5-cent pieces	10, 878, 310. 80	109, 205. 60	10, 769, 105. 20
Total	21, 979, 507. 29	1, 810, 198. 01	20, 129, 383. 17

* There is no record of the melting of any old copper half cents, but it is believed that few, if any, are in circulation.

The distribution by the mint of minor coins during the fiscal year 1890 is set forth in the following table:

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1890.

State or Territory.	5-cent nickel.	1-cent bronze.	State or Territory.	5-cent nickel.	1-cent bronze.
Alabama.....	\$3,110	\$1,693	Missouri.....	14,630	7,130
Arizona.....	240		Montana.....	4,120	
Arkansas.....	3,960	165	Nebraska.....	8,335	6,315
California.....	1,240	740	New Hampshire.....	2,645	3,340
Colorado.....	3,800	980	New Jersey.....	12,855	11,085
Connecticut.....	11,885	8,091	New Mexico.....	400	20
Dakota.....	2,320	1,365	New York.....	63,980	66,530
Delaware.....	360	50	North Carolina.....	5,305	1,555
District of Columbia.....	20	620	Ohio.....	25,525	22,295
Florida.....	4,630	1,180	Oregon.....	1,840	80
Georgia.....	5,335	3,680	Pennsylvania.....	60,269	22,380
Idaho.....	180		Rhode Island.....	1,920	8,470
Illinois.....	44,210	53,150	South Carolina.....	4,830	2,115
Indiana.....	16,040	9,730	Tennessee.....	18,705	4,460
Iowa.....	13,025	9,200	Texas.....	21,885	775
Kansas.....	7,555	6,305	Utah.....	4,260	
Kentucky.....	23,055	2,830	Vermont.....	1,430	2,120
Louisiana.....	18,080	205	Virginia.....	4,800	2,820
Maine.....	2,360	3,200	Washington.....	7,825	545
Maryland.....	4,050	1,150	West Virginia.....	2,210	1,770
Massachusetts.....	23,255	14,635	Wisconsin.....	12,465	10,995
Michigan.....	12,180	14,635	Wyoming.....	100	
Minnesota.....	14,560	10,030	Indian Territory.....	20	
Mississippi.....	2,340	140	Total.....	512,144	318,764

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA—Continued.

RECAPITULATION.

Denomination.	Pieces.	Value.
Five-cent pieces.....	10,242,880	\$512,144
One-cent pieces.....	31,876,400	318,764
Total.....	42,119,280	830,908

THE COURSE OF SILVER.

There was a marked improvement in the price of silver during the fiscal year ended June 30, 1890.

At the commencement of the fiscal year, the price in London was 42 pence, and at the close $47\frac{3}{4}$, an advance of $5\frac{3}{4}$ pence, equivalent to 12.6 cents per fine ounce.

Several causes contributed to this advance, the principal being the very general belief, which was justified, that there would be additional legislation favorable to silver by the Congress of the United States. The very large silver coinage by Great Britain for home and colonial use also stimulated the price.

The exports of silver to India were largely in excess of the previous year. For the fiscal year 1889, the exports of silver from London to India aggregated £5,530,814, while, for the fiscal year 1890, they were £9,010,793, an increase of £3,479,979, or over \$15,000,000.

The rise in the price of silver was slight to October 1, 1889. At that date, it had reached $42\frac{5}{8}$ pence. After that date the advance was more rapid, the price reaching, October 31, $43\frac{1}{2}$ pence; November 30, $44\frac{3}{16}$ pence, and December 31, 44 pence. In January, the price rose so as to make the average for that month $44\frac{1}{2}$ pence. Early in March, the Indian council announced that the amount of council bills to be awarded weekly would be increased from 35 to 40 lacs,* and as no favorable legislation upon the part of the United States had as yet been enacted the price of silver declined, the average for the month of March being 43.9 pence, and the closing price March 31 being $43\frac{7}{8}$. Early in April, the price rose again and by the 25th had reached 48 pence, but as rapidly declined, closing, on the 30th, at $46\frac{9}{16}$ pence. In May, the price fluctuated between $46\frac{9}{16}$ and $47\frac{1}{2}$ pence, the average for the month being 46.97 pence. In June the price again fluctuated, opening on the 1st at $46\frac{9}{16}$ pence, while on the 9th it had reached 49 pence. From this price it declined until on the 14th, it was $47\frac{3}{4}$ pence. On the 18th and 19th it rose to $48\frac{1}{2}$ pence, and, from that point, declined until it closed on the 30th at $47\frac{3}{4}$ pence, the average price for the month being 47.727 pence.

The lowest price of silver, during the year, was at the beginning, 42 pence, equivalent to \$0.92068 per fine ounce, and the highest, 49 pence, on June 9, equivalent to \$1.0741. The average price of silver in London, during the fiscal year, was 44.196 pence, equivalent, at the par of exchange, to \$0.96883 per fine ounce. The average monthly New York price of fine bar silver was, for the same period, \$0.96804 per ounce.

At the equivalent of the average London price, during the year, the commercial value of the silver contained in a silver dollar was 74.93 cents, at the lowest price 71.2 cents, and at the highest price 83.07 cents.

The highest, lowest, and mean price of silver in London, each month during the fiscal year 1890 and the calendar year 1889, according to daily cablegrams to this Bureau, and the equivalent value of an ounce of fine silver, are set forth in the following tables:

*A lac is 100,000 rupees.

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION AND VALUE OF A FINE OUNCE EACH MONTH DURING THE FISCAL YEAR 1890.

Months.	Highest.	Lowest.	Average price per ounce, British standard, .925 fine.	Equivalent value of a fine ounce with exchange at par, \$1.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1889.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
July	42 $\frac{2}{8}$	42	42.159	\$0.92417	\$4.8776	\$0.92638	\$0.92558
August	42 $\frac{2}{8}$	42 $\frac{1}{2}$	42.349	0.92834	4.8731	0.92959	0.92843
September	42 $\frac{1}{2}$	42 $\frac{3}{8}$	42.522	0.93213	4.8798	0.93477	0.92589
October	43 $\frac{1}{4}$	42 $\frac{3}{8}$	42.944	0.94382	4.8612	0.94036	0.94120
November	44 $\frac{3}{8}$	43 $\frac{3}{8}$	43.923	0.96284	4.8560	0.95956	0.96100
December	44 $\frac{3}{8}$	43 $\frac{1}{2}$	43.967	0.96381	4.8419	0.95894	0.95880
1890.							
January	44 $\frac{3}{8}$	44 $\frac{3}{8}$	44.502	0.97554	4.8612	0.97447	0.97510
February	44 $\frac{3}{8}$	43 $\frac{3}{8}$	44.042	0.96545	4.8674	0.96563	0.96668
March	44 $\frac{3}{8}$	43 $\frac{3}{8}$	43.908	0.96251	4.8550	0.96024	0.96149
April	48	43 $\frac{3}{8}$	45.451	0.99634	4.8722	0.99751	1.00538
May	47 $\frac{1}{2}$	46	46.971	1.02966	4.8596	1.02820	1.04890
June	49	46 $\frac{1}{2}$	47.727	1.04623	4.8737	1.04778	1.05750
Average			44.196	0.96883	4.8643	0.96839	0.96804

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION AND VALUE OF A FINE OUNCE EACH MONTH DURING THE CALENDAR YEAR 1889.

Months.	Highest.	Lowest.	Average price per ounce, British standard .925.	Equivalent value of a fine ounce with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1889.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
January	42 $\frac{1}{4}$	42 $\frac{3}{8}$	42.544	\$0.93261	\$4.8810	\$0.93616	\$0.93644
February	42 $\frac{1}{2}$	42 $\frac{3}{8}$	42.594	0.93371	4.8872	0.93752	0.93750
March	42 $\frac{3}{8}$	42 $\frac{1}{2}$	42.521	0.93211	4.8894	0.93652	0.93769
April	42 $\frac{1}{2}$	42 $\frac{3}{8}$	42.185	0.92474	4.8895	0.92918	0.92865
May	42 $\frac{1}{2}$	41 $\frac{1}{8}$	42.162	0.92424	4.8900	0.92893	0.92865
June	42 $\frac{1}{4}$	42	42.034	0.92143	4.8879	0.92547	0.92595
July	42 $\frac{5}{8}$	42	42.159	0.92417	4.8776	0.92638	0.92558
August	42 $\frac{1}{4}$	42 $\frac{1}{2}$	42.349	0.92834	4.8731	0.92959	0.92843
September	42 $\frac{1}{2}$	42 $\frac{3}{8}$	42.522	0.93213	4.8798	0.93477	0.92589
October	43 $\frac{1}{4}$	42 $\frac{3}{8}$	42.944	0.94382	4.8612	0.94036	0.94120
November	44 $\frac{3}{8}$	43 $\frac{3}{8}$	43.923	0.96284	4.8500	0.95956	0.96100
December	44 $\frac{3}{8}$	43 $\frac{1}{2}$	43.967	0.96381	4.8419	0.95894	0.95880
Average			42 $\frac{1}{4}$	0.93576-	4.8757+	0.93753+	0.93631+

As stated, the price of silver in London at the close of the fiscal year was $47\frac{3}{4}$ pence, equivalent at the par of exchange to \$1.04673+ per fine ounce.

Since the close of the fiscal year, the fluctuations in the price of silver have assumed a very wide range. To July 14, the date of the passage of the new silver law, the price had advanced in London to $49\frac{1}{4}$ pence, and in New York to \$1.08, per fine ounce. To the 13th of August, the date the new silver law went into effect, the price advanced to $51\frac{1}{4}$ pence in London, and, in New York, to \$1.13 per fine ounce.

The highest price in London was reached on the 3d and 4th of September, viz, $54\frac{3}{8}$ pence, equivalent, at the par of exchange, to \$1.1975 per fine ounce. The highest point reached in New York was on August 19, ranging from \$1.19 $\frac{7}{8}$ to \$1.21 per fine ounce. The price in New York did not vary materially from the 19th of August to the 3d of September, when a decline commenced, extending, with some fluctuations to the present time, the price at this date, November 1, being, in New York \$1.06 $\frac{3}{8}$, and, in London, $48\frac{5}{8}$ pence, equivalent at the par of exchange to \$1.06 $\frac{3}{8}$.

The price of silver in London, at the date of the passage of the act of February 28, 1878, remonetizing the silver dollar and requiring the monthly purchase and coinage of not less than \$2,000,000 nor more than \$4,000,000 worth of silver, was 55 pence, equivalent to \$1.205 per fine ounce, at which price the commercial value of the silver in the standard dollar was 93 $\frac{1}{2}$ cents.

From that time until May 19, 1888, when the lowest price was reached, the decline was, with some intermissions, uniform, the lowest price reached being $41\frac{5}{8}$ pence, equivalent to \$0.9124 per fine ounce, at which rate the value of the silver in the silver dollar was \$0.70,57.

APPROPRIATIONS AND EXPENDITURES.

The appropriations made by Congress for the support of the mints and assay offices of the United States, for the fiscal year ended June 30, 1890, aggregated \$1,094,650.

There was expended from these appropriations \$1,086,485.12, leaving in the Treasury the sum of \$8,164.88.

In addition to expenditures from regular appropriations, there was expended at the coinage mints from the general appropriation contained in the act of February 28, 1878, the sum of \$232,027.13, making the total expenditures on account of the mints and assay offices for the fiscal year \$1,318,512.25.

In addition to the expenditures for the support of the mints and assay offices, there was paid to the Gold and Stock Telegraph Company, at the Treasury Department, from the appropriation for the coinage of silver dollars, the sum of \$924 for cablegrams from London giving the daily price of silver.

The total expenditures, therefore, for the mint service for the last fiscal year aggregated \$1,319,436.25 against \$1,219,261.36 expended in the previous year, an increase of \$100,174.89.

The above expenditures for the fiscal year ended June 30, 1890, include the sum of \$1,500 spent for repairs of building and renovating the grounds at the assay office at Bois  City, as well as the entire cost of the extensive and valuable improvements to the building and plant made at the Mint at Philadelphia, and exhibited in detail in the article in this report under the head of "Mint at Philadelphia."

They also include the increased cost of the mint at Carson, conducted as a coinage mint during the last fiscal year.

It will be remembered that the mint at Carson was closed to coinage during the four previous years, but was reopened with a full corps of officers on July 1, 1889. The expenses of this institution conducted as a coinage mint aggregated during the last fiscal year \$124,928.52, against \$61,706.99 expended in the prior year, when its business was limited to the manufacture of bars.

It will also be borne in mind, as exhibited elsewhere, that the coinage of the United States mints during the last fiscal year was the largest in the history of the Mint service, aggregating the enormous sum of 112,698,071 pieces against 93,427,140 pieces struck in the preceding year, an increase of 19,270,931 pieces at an increased cost of \$100,174.89.

That due economy has been exercised in the administration of the Mint service is forcibly exhibited by a comparison of the force and business of the mint at Philadelphia during the last two fiscal years.

When I took charge of the Mint service, I found that the force of the mint at Philadelphia, exclusive of salaried officers and clerks, numbered 520 persons, and that, notwithstanding this excessive force, considerable overtime was allowed and paid for.

By the 1st of July, 1890, under orders issued by me and approved by the Secretary, the force of this mint was reduced to 461 employes and overtime was entirely discontinued.

Notwithstanding this large reduction of force and discontinuance of overtime, the coinage executed at the Mint at Philadelphia, during the last fiscal year, aggregated 93,707,137 pieces against 77,544,801 pieces struck in the preceding year.

The appropriations and expenditures of the Mint service, exclusive of the amount paid at the Treasury Department for cablegrams, are exhibited in the following table:

APPROPRIATIONS AND EXPENDITURES, 1890.

APPROPRIATIONS.

Institutions.	Salaries.	Wages.	Contingent.	Repairs of buildings.	Coinage of standard silver dollars, act of February 28, 1878 (indefinite).	Total.
MINTS.						
Philadelphia.....	\$41,550.00	\$293,000.00	\$100,000.00	.....	.....	\$434,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00	.....	.....	251,100.00
Carson.....	29,550.00	60,000.00	25,000.00	.....	.....	114,550.00
New Orleans.....	31,950.00	74,000.00	35,000.00	.....	.....	140,950.00
ASSAY OFFICES.						
New York.....	39,250.00	25,000.00	10,000.00	.....	.....	74,250.00
Denver.....	10,950.00	14,750.00	6,000.00	.....	.....	31,700.00
Helena.....	7,700.00	12,000.00	5,000.00	.....	.....	24,700.00
Boisé City.....	3,200.00	.....	7,500.00	\$1,500.00	.....	12,200.00
Charlotte.....	2,750.00	.....	2,000.00	.....	.....	4,750.00
St. Louis.....	3,500.00	.....	2,400.00	.....	.....	5,900.00
Total.....	211,500.00	648,750.00	232,900.00	1,500.00	.....	1,094,650.00

APPROPRIATIONS AND EXPENDITURES, 1890—Continued.

EXPENDITURES.

Institutions.	Salaries.	Wages.	Contingent.	Repairs of buildings.	Coinage of standard silver dollars, act of February 28, 1878 (indefinite).	Total.
MINTS.						
Philadelphia.....	\$41,550.00	\$292,804.56	\$99,889.81	.....	\$146,837.76	\$581,082.13
San Francisco.....	40,976.18	168,817.15	39,552.97	.....	14,751.50	264,097.80
Carson.....	29,503.82	59,999.89	24,279.71	.....	11,145.10	124,928.52
New Orleans.....	31,950.00	73,941.31	34,987.80	.....	59,292.77	200,171.38
ASSAY OFFICES.						
New York.....	39,250.00	24,208.50	9,867.40	.....	.....	73,325.90
Denver.....	10,840.11	13,551.25	3,439.27	.....	.....	27,830.63
Helena.....	7,700.00	11,930.00	4,955.51	.....	.....	24,585.51
Boisé City.....	3,200.00	.....	7,141.37	\$1,500.00	.....	11,841.37
Charlotte.....	2,750.00	.....	1,999.75	.....	.....	4,749.75
St. Louis.....	3,500.00	.....	2,399.26	.....	.....	5,899.26
Total.....	211,220.11	645,252.66	228,512.35	1,500.00	232,027.13	1,318,512.25

The unexpended balances of appropriations, for the fiscal year 1890, are shown in detail in the following table:

UNEXPENDED BALANCES OF APPROPRIATIONS, FISCAL YEAR 1890.

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
MINTS.				
Philadelphia.....	.....	\$195.44	\$110.19	\$305.63
San Francisco.....	\$123.82	1,182.85	447.03	1,753.70
Carson.....	46.18	.11	720.29	766.58
New Orleans.....	.....	58.69	12.70	71.39
ASSAY OFFICES.				
New York.....	.....	791.50	132.60	924.10
Denver.....	109.89	1,198.75	2,560.73	3,869.37
Helena.....	.....	70.00	44.49	114.49
Boisé City.....	.....	.....	358.63	358.63
Charlotte.....	.....	.....	.25	.25
St. Louis.....	.....	.....	.74	.74
Total.....	279.89	3,497.34	4,387.65	8,164.88

The expenses of the office of the Director of the Mint, including the salaries of the Director and clerks, which are fixed by law, the examinations of mints and assay offices, the purchase of books and periodicals, maintenance of laboratory, the expenses of collecting and compiling the statistics of the production of the precious metals, and incidental and contingent expenses, aggregated \$34,444.61, leaving an unexpended balance of appropriations for these purposes of \$2,045.39.

The appropriations and expenditures of the office of the Director of the Mint are shown in the following table:

APPROPRIATIONS AND EXPENSES OF THE OFFICE OF THE DIRECTOR OF THE MINT
FOR THE FISCAL YEAR 1890.

Purposes for which appropriated.	Appropriated.	Expended.	Unexpended.
Salaries	\$28,740.00	\$27,076.06	\$1,063.94
Examination of mints	2,500.00	2,100.15	399.85
Mining statistics	4,000.00	3,423.49	576.51
Laboratory	750.00	749.36	.64
Books, pamphlets, and incidental expenses	500.00	495.55	4.45
Total	36,490.00	34,444.61	2,045.39

The appropriations made for the support of the mints and assay offices, for the fiscal year ending June 30, 1891, are as follows:

APPROPRIATIONS FOR MINTS AND ASSAY OFFICES, 1891.

Institutions.	Salaries.	Wages of workmen.	Contingent expenses.	Total.
MINTS.				
Philadelphia	\$41,550.00	\$293,000.00	\$80,000.00	\$414,550.00
San Francisco	41,100.00	170,000.00	40,000.00	251,100.00
Carson	29,550.00	30,000.00	12,500.00	72,050.00
New Orleans	31,950.00	74,000.00	35,000.00	140,950.00
ASSAY OFFICES.				
New York	39,250.00	25,000.00	10,000.00	74,250.00
Denver	10,950.00	13,750.00	6,000.00	30,700.00
Helena	7,700.00	12,000.00	5,000.00	24,700.00
Boisé City	3,200.00	.....	7,500.00	10,700.00
Charlotte	2,750.00	.....	2,000.00	4,750.00
St. Louis	3,500.00	.....	2,400.00	5,900.00
Total	211,500.00	617,750.00	200,400.00	1,029,650.00

On the 1st ultimo I had the honor to submit estimates of appropriations required for the support of the Mint service, for the fiscal year ending June 30, 1892. These estimates, including the usual appropriation for "freight on bullion and coin," aggregated \$1,181,210, against appropriations, for the current fiscal year, amounting to \$1,076,360, an increase of \$104,850.

The increase in the estimates above current appropriations is explained very largely by the fact that the appropriations for the current fiscal year, were reduced by Congress \$62,900 below the estimates for that year, notwithstanding the fact that the estimates which I had the honor to submit for the fiscal year 1891, and which met your approval, were less by \$1,880 than the amounts actually appropriated for the fiscal year 1890.

EARNINGS AND EXPENSES OF THE REFINERIES OF THE COINAGE
MINTS AND ASSAY OFFICE AT NEW YORK.

The total amount collected of depositors at the coinage mints and the assay office at New York, during the fiscal year 1890, as charges for parting and refining bullion, amounted to \$166,472.30.

The law requires that the charges collected of depositors shall be used to defray the expenses of the refinery (paragraph 8, chapter 329, volume 1 of the Supplement to the Revised Statutes).

The total amount expended was \$180,398.91.

There was realized, however, from the sale of by-products from the acid refineries (blue vitriol and spent acid), during the year, the sum of \$15,023.19, which is a legitimate gain to the refinery, and which prior to the fiscal year 1885 was used in offsetting payments for acids.

Under a decision of the First Comptroller, the proceeds of these sales have since that date been no longer available for reducing the expenses of the refineries, and must be covered into the Treasury.

Deducting the amount realized from these sales from the gross expenditures, the net expenditures for parting and refining bullion during the year, were \$165,375.72, or \$1,096.58 less than the charges collected.

Under a separate heading, I have invited your attention and that of Congress to the advisability of changing existing law, as construed by the accounting officers of the Department, so as to allow the use of moneys received from the sale of by-products in reducing the expenses of the acid refineries.

The purpose of the law was evidently to make these refineries self-supporting, and it seems to me that this purpose is defeated by diverting legitimate gains which in any metallurgical establishment would be used in offsetting losses and expenses.

The total receipts for parting and refining bullion, since July 1, 1876, the date at which the refineries were made self-supporting, have exceeded the gross expenditures for the same period by the sum of \$126,502.38, the latter amount standing to the credit of the appropriation for parting and refining bullion on July 1, 1890.

The receipts and expenses of the refineries for the fiscal year, 1890, are exhibited in the following table:

CHARGES COLLECTED AND EXPENDITURES FOR PARTING AND REFINING BULLION,
1890.

Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia	\$17, 673. 60	\$20, 270. 51	\$20, 270. 51
Mint at San Francisco	33, 173. 46	52, 335. 94	51, 547. 06
Mint at Carson	33, 972. 88	25, 492. 34	23, 574. 50
Mint at New Orleans	765. 68	465. 15	465. 15
Assay office at New York	80, 886. 68	81, 834. 97	69, 518. 50
Total	166, 472. 30	180, 398. 91	165, 375. 72

EARNINGS AND EXPENDITURES OF THE MINTS AND ASSAY OFFICES.

The total earnings of the mints and assay offices, during the fiscal year aggregated \$10,809,857.01.

Of this sum \$9,385,416.57 arose from seigniorage on the coinage of standard silver dollars, \$1,649.80 from seigniorage on subsidiary silver coinage, and \$1,188,877 from seigniorage on minor coinage.

The remainder of the earnings were derived from charges collected from depositors, from surplus bullion returned by operative officers and recovered from the deposit melting room, and from the sale of old material and by-products.

The total expenditures and losses of all kinds, including the entire expenses for the support of the mints and assay offices and acid refineries, the wastage of the operative departments and losses on the sale of sweeps, the expenses of distributing silver dollars, subsidiary silver coins, and minor coins, aggregated \$1,576,927.99, leaving a net profit of earnings over expenses during the fiscal year of \$9,232,929.02.

In the Appendix will be found a table exhibiting in detail the earnings and expenditures at each of the institutions of the Mint service.

CLASSIFIED STATEMENT OF EXPENDITURES.

The following table has been prepared for the purpose of exhibiting the expenditures for the different classes of supplies (together with salaries and wages) at the mints and assay offices of the United States during the fiscal year 1890, the expenses of the acid refineries being separated from the ordinary expenses of the mints:

CLASSIFIED STATEMENT OF EXPENDITURES AT THE MINTS AND ASSAY OFFICES DURING THE FISCAL YEAR 1890.

Supplies.	Ordinary.	Refinery.	Total.
Acids.....	\$1,904.50	\$41,014.67	\$42,919.23
Advertising.....	103.20		103.20
Assayers' materials.....	1,356.13	14.50	1,370.63
Balances.....	464.05		464.05
Belting.....	1,600.71		1,600.71
Charcoal.....	6,476.32	1,535.71	8,012.03
Chemicals.....	5,742.34	248.43	5,990.77
Coal.....	20,692.85	4,825.71	25,518.56
Coke.....	4,537.67	325.95	4,863.62
Copper (includes \$20 for silver discs).....	26,682.40	11,779.26	38,461.66
Crucibles.....	7,134.78	2,888.17	10,022.95
Cooperage.....		834.50	834.50
Dry goods.....	2,951.11	1,124.94	4,076.05
Electric light and gas.....	16,188.74	1,105.74	17,294.48
Firebricks.....		117.62	117.62
Fluxes.....	2,840.13	5,620.99	8,461.12
Freight and drayage.....	1,487.52	2,015.85	3,503.37
Furniture.....	271.93		271.93
Gloves and mittens.....	11,553.51	719.61	12,273.12
Hardware.....	5,214.78	55.08	5,269.86
Ice.....	3,122.51	63.72	3,186.23
Iron and steel.....	1,368.09	1.11	1,369.20
Labor and repairs.....	19,964.39	822.31	20,786.70
Lead (sheet and pipe).....		1,895.05	1,895.05
Loss on sale of sweeps.....	407.77	1,610.79	2,018.56
Lumber.....	3,199.40	218.27	3,417.67
Machinery and appliances.....	6,775.62	1,656.48	8,432.10
Metal work and castings.....	9,931.48	886.19	10,817.67
Oils.....	2,754.92	122.71	2,877.63
Rent.....	480.00		480.00
Repairs of building and renovation of grounds.....	1,500.00		1,500.00
Salt.....	14.72	569.30	584.02
Scales.....	345.00		345.00
Sewing.....	1,437.99	75.50	1,513.49
Stationery, printing, and binding.....	2,812.30		2,812.30

CLASSIFIED STATEMENT OF EXPENDITURES, ETC.—Continued.

Supplies.	Ordinary.	Refinery.	Total.
Steam.....	\$1,061.48	\$5,215.13	\$6,276.61
Sundries.....	31,860.66	951.08	32,811.74
Telegraphing and telephone service.....	730.05		730.05
Tools.....	247.46		247.46
Washing.....	1,535.60		1,535.60
Water.....	4,148.75	287.90	4,436.65
Wood.....	15,778.40	862.20	16,640.60
Zinc.....	8.65	1,649.09	1,657.74
Total.....	226,687.97	91,113.56	317,801.53
Salaries.....	211,220.11		211,220.11
Wages of workmen.....	880,604.17	89,285.35	969,889.52
Aggregate.....	1,318,512.25	180,398.91	1,498,911.16

REGULATIONS FOR THE TRANSACTION OF BUSINESS AT THE MINTS AND ASSAY OFFICES.

A revised edition of the regulations for the transaction of business at the mints and assay offices was issued under date of October 1, bearing the approval of the Secretary of the Treasury, to take effect November 1, 1890.

VALUES OF FOREIGN COINS.

In accordance with the requirements of section 3564 of the Revised Statutes of the United States, the values of the standard coins in circulation of the various nations of the world were estimated by me and proclaimed by the Secretary of the Treasury on the 1st day of January, 1890, to be as follows:

VALUES OF FOREIGN COINS, JANUARY 1, 1890.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso.....	\$0.96, 5	Gold: argentine (\$4.82, 4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary.	Silver.....	Florin.....	0.34, 5	Gold: 4 florins (\$1.92, 9), 8 florins (\$3.85, 8), ducat (\$2.28, 7), and 4 ducats (\$9.15, 8). Silver: 1 and 2 florins.
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.

VALUES OF FOREIGN COINS, JANUARY 1, 1890—Continued.

Country	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Bolivia	Silver.....	Boliviano	\$0.69, 8	Silver: Boliviano and divisions.
Brazil	Gold.....	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: ½, 1, and 2 milreis.
British Possessions, North America (except Newfoundland).	Gold.....	Dollar	1.00	
Central American States—				
Costa Rica..	Silver.....	Peso .....	.69, 8	Silver: peso and divisions.
Guatemala..				
Honduras...				
Nicaragua..				
Salvador....				
Chili.....	Gold and silver.	Peso .....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.50,1), and condor (\$9.12, 3). Silver: peso and divisions.
China.....	Silver.....	Tael { Shanghai .. Hai k wan (Customs).	1.03, 1 1.14, 8	
Colombia	Silver.....	Peso .....	.69, 8	Gold: condor (\$9.64,7) and double-condor. Silver: peso.
Cuba	Gold and silver.	Peso .....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador	Silver.....	Sucre .....	.69, 8	Gold: condor (\$9.64,7) and double-condor. Silver: sucre and divisions.
Egypt	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
France	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire ..	Gold.....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold.....	Pound sterling ...	4.86, 6½	Gold: sovereign (pound sterling) and ½ sovereign.
Greece.....	Gold and silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti.....	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.
India	Silver.....	Ruppee .....	.33, 2	Gold: mohur (\$7.10,5). Silver: rupee and divisions.
Italy.....	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan	* Gold and silver.	Yen { Gold .....	.99, 7	Gold: 1, 2, 5, 10, and 20 yen.
		{ Silver.....	.75, 2	Silver: yen.

VALUES OF FOREIGN COINS, JANUARY 1, 1890—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollars.	Coins.
Liberia	Gold.....	Dollar	1.00	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (orpeso) and divisions.
Mexico	Silver.....	Mexico .....	.75, 8	
Netherlands	Gold and silver.	Florin	40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold.....	Dollar	1.01, 4	Gold: 2 dollars (\$2.02, 7+).
Norway	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.69, 8	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver.....	Rouble.....	.55, 8	Gold: imperial (\$7.71, 8), and ½ imperial† (\$3.86, 0). Silver: ¼, ½, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Switzerland	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli	Silver.....	Mahbub of 20 piasters.	.62, 9	
Turkey.....	Gold.....	Piaster.....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver.....	Bolivar.....	.14, 0	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.
 † Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

In estimating the value of foreign coins, the value of the monetary unit of countries having a gold or double standard was ascertained by comparing the amount of pure gold in such unit with the pure gold in the United States dollar, and the silver coins of such countries were given the same valuation as the corresponding gold coins with which they were interchangeable by law.

In countries having a silver standard the values of the silver coins were reckoned at the commercial value of the pure silver contained in such coins.

In ascertaining the commercial value of silver, for the purpose of this estimate, the average price of silver for the month of December, 1889, based upon daily cablegrams from London, was taken as being a closer approximation to the price on January 1, 1890, than the average for the three months preceding, which had been the period usually taken.

The average price of silver in London, for the month of December, 1889, was 44 pence, equivalent, at the par of exchange, to \$0.96,45, an increase of \$0.02,45 above the value used in estimating foreign silver coins for the preceding year, based, as stated, upon the average price of silver in London for the three months preceding January 1, 1889.

This increase is worthy of note for the reason that the circulars of the

values of foreign coins have, prior to the last one, shown, each year, reduced values from the preceding year, for foreign silver coins, and this is the first circular which has shown an increase.

The increase in the price of silver occasioned a change in the estimated value of each of the following coins:

CHANGES IN THE VALUES OF FOREIGN COINS FROM 1889 TO 1890.

Coins.	Value January 1, 1889.	Value January 1, 1890.
Florin of Austria.....	\$0.33, 6	\$0.34, 5
Boliviano of Bolivia.....	.68, 0	.69, 8
Dollar (or peso) of Colombia.....	.68, 0	.69, 8
Sucre of Ecuador.....	.68, 0	.69, 8
Peso of Guatemala.....	.68, 0	.69, 8
Peso of Honduras.....	.68, 0	.69, 8
Rupee of India.....	.32, 3	.33, 2
Silver yen of Japan.....	.73, 4	.75, 2
Dollar (or peso) of Mexico.....	.73, 9	.75, 8
Peso of Nicaragua.....	.68, 0	.69, 8
Sol of Peru.....	.68, 0	.69, 8
Rouble of Russia.....	.54, 4	.55, 8
Mahhub of Tripoli.....	.61, 4	.62, 9
Bolivar of Venezuela.....	.13, 6	.14, 0

Section 52 of "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, commonly known as the "McKinley tariff act," contains the following provision of law:

That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the 1st day of January, April, July, and October in each year.

In accordance with this requirement, the values of foreign coins were estimated by me and proclaimed by the Secretary of the Treasury on October 1, 1890, to be as follows:

VALUES OF FOREIGN COINS, OCTOBER 1, 1890.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollars.	Coins.
Argentine Republic.	Gold and silver.	Peso.....	\$0.96, 5	Gold: argentine (\$4.32,4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary.	Silver.....	Florin.....	.42, 0	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducats (\$2.28,7) and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.

VALUES OF FOREIGN COINS, OCTOBER 1, 1890—Continued.

Country.	Standard.	Money unit.	Value in terms of United States gold dollars.	Coins.
Belgium	Gold and silver.	Frano	\$0.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia	Silver	Boliviano .....	.85, 0	Silver: boliviano and divisions.
Brazil	Gold	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions, North America (except Newfoundland).	Gold	Dollar	1.00	
Central American States—				
Costa Rica..	Silver	Peso .....	.85, 0	Silver: peso and divisions.
Guatemala..				
Honduras..				
Nicaragua..				
Salvador				
Chili	Gold and silver.	Peso .....	.91, 2	Gold: escudo (\$1.82,4) doubloon (\$4.56,1), and condor (\$912,3). Silver: peso and divisions.
China	Silver	Tael { Shanghai .. Haikwan .. (customs).	1.25, 6 1.40	
Colombia	Silver	Peso .....	.85, 0	Gold: condor (\$9.64,7) and double-condor. Silver: peso.
Cuba	Gold and silver.	Peso .....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark	Gold	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Ecuador	Silver	Sucre .....	.85, 0	Gold: condor (\$9.64,7) and double-condor. Silver: sucre and divisions.
Egypt	Gold	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
France	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire ..	Gold	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain	Gold	Pound sterling	4.86, 6 $\frac{2}{3}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece	Gold and silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.
India	Silver	Rupee .....	.40, 4	Gold: mohur (\$7.10,5). Silver: rupee and divisions.
Italy	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.

VALUES OF FOREIGN COINS, OCTOBER 1, 1890—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Japan	* Gold and silver.	Yen .. { Gold..... Silver ..	\$0.99, 7 .91, 7	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia	Gold	Dollar	1.00	
Mexico	Silver	Dollar .....	.92, 3	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland	Gold	Dollar	1.01, 4	Gold: 2 dollars (\$2.02, 7+).
Norway	Gold	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru	Silver	Sol .....	.85, 0	Silver: sol and divisions.
Portugal	Gold	Milreis	1.03	Gold: 1, 2, 5, and 10 milreis.
Russia	Silver	Rouble .....	.68, 0	Gold: imperial (\$7.71, 8), and ½ imperial† (\$3.86, 0). Silver: ¾, ½, and 1 rouble.
Spain	Gold and silver.	Peseta .....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Gold	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli	Silver	Mahbub of 20 piasters.	.76, 7	
Turkey	Gold	Piaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela	Silver	Bolivar .....	.17, 0	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.
† Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

The values of the silver coins of countries of the single silver standard were fixed at the commercial value of the pure silver contained in such coins, based upon the average price paid by the Treasury Department for silver purchased under the act of July 14, 1890; that is, from August 13, the date the new silver law went into effect, to September 30, 1890.

The average price paid for the silver purchased by the Treasury Department during this period was \$1.17,5, against \$0.96,45, the value of used in estimating foreign silver coins on the 1st of January, 1890, an increase in the value of silver of \$0.21,05.

The advance in the price of silver occasioned a change in the estimated value of each of the following coins:

CHANGES IN THE VALUES OF FOREIGN COINS FROM JANUARY 1, 1890, TO OCTOBER 1, 1890.

Coins.	Value January 1, 1890.	Value October 1, 1890.
Florin of Austria-Hungary.....	\$0.34, 5	\$0.42
Boliviano of Bolivia.....	.69, 8	.85
Peso of Central American States.....	.69, 8	.85
Shanghai tael of China.....	1.03, 1	1.25, 6
Haikwan tael of China.....	1.14, 8	1.40
Peso of Colombia.....	.69, 8	.85
Sucre of Ecuador.....	.69, 8	.85
Rupee of India.....	.33, 2	.40, 4
Dollar of Mexico.....	.75, 8	.92, 3
Sol of Peru.....	.69, 8	.85
Rouble of Russia.....	.55, 8	.63
Mahhub of Tripoli.....	.62, 9	.76, 7
Bolivar of Venezuela.....	.14	.17
Yen of Japan.....	.75, 2	.91, 7

ANNUAL TRIAL OF COINS.

The following commissioners were appointed under the provisions of section 3547 of the Revised Statutes to test the weight and fineness of the gold and silver coins of the coinage of the calendar year 1889, reserved for that purpose by the coinage mints, viz: Hon. John P. Jones, United States Senate; Hon. Edwin H. Conger, House of Representatives; Messrs. William A. Sackett, New York; Francis A. Walker, Massachusetts; W. D. Wheeler, Montana; William Lilly, Pennsylvania; William W. Folwell, Minnesota; Daniel W. Fisher, Indiana; Byron Reed, Nebraska; Thomas Price, California; John Jay Knox, New York; George F. Barker, Pennsylvania; T. C. Mendenhall, Washington, D. C.; Eliot C. Jewett, Missouri; Henry Mitchell, Massachusetts; Stephen J. Young, Maine.

The Commission met in Philadelphia on February 12, 1890, all of the commissioners appointed being present, together with the following *ex officio* commissioners: Hon. William Butler, United States judge for the eastern district of Pennsylvania, and Herbert G. Torrey, assayer of the United States assay office at New York; the only officer absent was the Comptroller of the Currency.

The committee on counting reported that the packages containing the pieces reserved by the several mints for the trial of coins, in accordance with section 3539 of the Revised Statutes, delivered to them by the superintendent of the mint at Philadelphia, corresponded with the record kept by the Director of the Mint and with the transcripts sent by the several superintendents. The coins reserved were as follows:

PIECES RESERVED FOR ANNUAL TEST, 1889.

Mints.	Pieces.	Value.
GOLD.		
Philadelphia.....	129	\$1,202.50
San Francisco.....	1,203	19,800.00
New Orleans.....		
Carson.....	31	620.00
Total.....	1,363	21,622.50

PIECES RESERVED FOR ANNUAL TEST, 1889—Continued.

Mints.	Prices.	Value.
SILVER.		
Philadelphia	14, 589	\$11, 247. 60
San Francisco	846	399. 60
New Orleans	5, 938	5, 938. 00
Carson	175	175. 00
Total	21, 548	17, 760. 20
Total gold and silver	22, 911	39, 382. 70

The committee on assaying reported that—

No coin among those examined was found to deviate from the standard fixed by law beyond the legal tolerance, but they were in all cases far within the legal allowance.

The committee on weighing reported—

The examination of the weights of the coinage of the various mints during the year 1889 to be satisfactory.

The result of the annual test is contained in the following resolution adopted by the Commission:

Resolved, That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1889, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported satisfactory.

The following additional resolutions were adopted by the Commission:

Whereas the customary inspection of the Troy pound of 1827, the standard of mass prescribed by law for the regulation of the coinage of the United States, together with an examination of original documents relating to its history and construction, has convinced this Commission that in form, in material, and in construction it is unsuitable for the purpose for which it was originally designed, and that it falls far short of the requirements of modern metrology: Therefore,

Resolved, That the honorable the Secretary of the Treasury is respectfully urged to provide against the danger arising from accident to or deterioration of the mint pound, by arranging at an early date for its definition in terms of the standard mass, of the highest rank and authority, both national and international, thus assuring the preservation of its value and at the same time fixing more definitely its relation to standards regulating the coinage of the civilized world.

Resolved, That the present Assay Commission of 1890 renews the recommendation of its predecessors of 1887 and 1889 as relating to (1) the place of meeting, (2) reservation of coin for test, (3) *ex officio* membership, and (4) use of standard weights.

IMPORTS AND EXPORTS OF THE PRECIOUS METALS.

Gold.—The value of the foreign gold bullion imported into the United States during the last fiscal year was \$2,391,395.

Of the gold bullion imported, \$902,774 came from Mexico, \$457,930 from British Columbia, \$370,493 from Colombia, \$366,092 from Germany, \$185,560 from Australia, and the rest mainly from countries in South and Central America, with a small amount from the British Possessions in North America.

In addition to the imports of foreign gold bullion, foreign gold ores of the invoiced value of \$91,679 were brought to this country for reduction.

Gold of the value of \$62,125 was also contained in silver-lead ores imported from Mexico and Colombia.

Foreign gold coins were imported of the face value of \$8,602,395, of

which \$3,782,198 came from Australia, \$2,055,759 from France, \$1,390,792 from Germany, \$768,567 from Cuba, \$228,759 from England, \$171,119 from Mexico, \$141,410 from Colombia, and the remainder from various countries, principally of South America.

Our own gold coins of the value of \$1,949,552 were re-imported.

The imports of gold into the United States during the fiscal year were as follows:

GOLD IMPORTS, 1890.

Foreign bullion	\$2,391,395
Foreign coin	8,602,395
Foreign ores	91,679
Foreign gold in silver-lead ores	62,125
Total foreign	11,147,594
United States coin	1,949,552
Total imports	13,097,146

There was exported from the United States during the fiscal year gold bars bearing the stamp of a United States mint or assay office of the value of \$9,296,309 and "other" domestic gold bullion of the value of \$155,587, a total domestic gold bullion of \$9,451,896.

Of the gold bars exported, \$5,431,373 were consigned to France, \$2,292,135 to Germany, \$1,656,494 to England, \$60,000 to Hayti, and \$11,894 to Hong-Kong.

Gold was exported in domestic copper matte of the value of \$73,750, and foreign gold ores of the invoiced value of \$1,952.

Foreign gold bullion was re-exported of the value of \$13,800.

Foreign gold coin was re-exported of the value of \$3,857,059, the bulk of it going to Cuba.

United States gold coin was exported of the value of \$3,951,736, of which \$1,132,205 went to the Hawaiian Islands, \$1,021,335 to Hayti, \$1,143,050 to Venezuela, and the remainder to various countries, principally of South America.

The movement of gold from the United States may be summarized as follows:

GOLD EXPORTS, 1890.

United States bars	\$9,296,309
Other domestic bullion	155,587
Gold contained in copper matte	73,750
United States coin	3,951,736
Total domestic	13,477,382
Foreign bullion re-exported	13,800
Foreign coin re-exported	3,857,059
Foreign ores re-exported	1,952
Total foreign	3,872,811
Total gold exports	17,350,193

From the above tables it will be seen that there was a net loss of gold to the United States during the year, by excess of exports of gold over imports, of the value of \$4,253,047.

Silver.—The commercial, or custom-house value, of the foreign silver

bullion imported into the United States during the fiscal year 1890 was \$7,085,684.

This bullion consisted principally of unparted bars, of which \$4,796,335 came from Mexico, \$1,378,339 from England, \$532,827 from Germany, \$292,831 from Colombia, and the remainder from various countries, principally of South and Central America.

In addition to the imports of silver bars, silver ores were imported into the United States of the invoiced value of \$7,748,572.

Most of these ores were what is known as argentiferous-lead ores, containing, in addition to the silver contents, large quantities of metallic lead, with some gold and copper.

The bulk of them (\$7,515,262) came from Mexico, and most of the remainder (\$174,389) from British Possessions in North America.

The following table, compiled by the Chief of the Bureau of Statistics, from special reports by custom officers, exhibits approximately the quantity and value of the different metals contained in these ores:

STATEMENT SHOWING, BY CUSTOMS DISTRICTS, THE QUANTITIES AND VALUES OF SILVER ORE IMPORTED INTO THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1890, WITH THE QUANTITIES AND VALUES OF GOLD, SILVER, LEAD, AND COPPER CONTAINED IN THE ORE, SO FAR AS COULD BE ASCERTAINED.

Customs districts and ports.	Total ore.		Contained in ore.											
			Gold.		Silver.		Lead.		Copper.					
			Pounds.	Invoiced value.	Ozs.	Value.	Ounces.	Value.	Pounds.	Value.	Lbs.	Value.		
Boston and Charlestown, Mass.....		*\$2,000												
Buffalo Creek, N. Y.....	78,000	3,659			3,401	||\$2,905		30,162	||\$754					
Champlain, N. Y.....		*100												
Corpus Christi, Tex.....	36,328,351	1,393,054	1,947	\$37,130	1,567,716	1,434,203	1,405,333	23,776		14,411	\$1,442			
Duluth, Minn.....	†28,800	7,800				7,800								
	‡6,720	450				450								
Huron, Mich.....		*200												
Minnesota, Minn.....	†27,730	15,000	4	75	1,696	15,000		39		2				
	(‡)	11,500				1,271								
New Orleans, La.....		*49,028												
New York, N. Y.....		346,435						8,017		||200				
Omaha, Nebr.....		1,750				2,007	1,750							
Oswegatchie, N. Y.....		†119,430					119,430							
Paso del Norte, Tex. and N. Mex.....	114,328,001	4,428,933				3,694,944	24,308,718	711,900	388,645	19,540				
Puget Sound, Wash.....		*76												
Saluria, Tex.....	31,442,000	918,398		24,920		721,121	6,925,071	168,838						
San Francisco, Cal.....		‡482,289					482,289							
Total.....		7,780,102		62,125		6,491,163	32,677,340	905,470	403,056	20,982				

* No details obtainable.

|| Estimated.

† Six months ending December 31, 1889.

‡ Six months ending June 30, 1890.

§ Practically free from metal other than silver.

NOTE 1.—The data in this table have been obtained from special reports by the collectors of customs, and, although necessarily incomplete in some details, are believed to be valuable. This table will not, in the total value of the ore, compare with the stated publications of this Bureau, which latter represent the value only of the ore in which the value of silver predominates, and excludes dutiable contents, such as copper.

NOTE 2.—The difference of \$300,362 between the total value of the ore and the sum of the values of the contents is mainly due to the absence of detailed data from the customs districts designated in the table as wanting in details.

From an examination of this table, it will be seen that the value of the silver contained in these ores, so far as the Department has been able to ascertain their contents, was \$6,491,163, and that they contained, in addition, 32,677,340 pounds of metallic lead of the value of \$905,470.

Foreign silver coins, principally Mexican dollars, were imported into the United States of the value of \$13,740,527, of which \$12,085,189 were from Mexico.

United States silver coins, principally subsidiary pieces, were re-imported of the value of \$206,773.

The imports of silver into the United States may, therefore, be summed up as follows:

IMPORTS OF SILVER, 1890.

Foreign bullion (commercial value).....	\$7,085,684
Silver in foreign ores (commercial value).....	6,491,163
Foreign silver coin.....	13,740,527
Total foreign.....	27,317,374
United States silver coin.....	206,773
Total silver imports.....	27,524,147

Domestic silver bars of the commercial value of \$22,291,911 were exported from the United States during the fiscal year, of which \$17,628,119 were consigned to England, \$2,252,100 to Japan, \$1,181,800 to Hong-Kong, \$380,252 to China, \$374,500 to the British East Indies, \$369,000 to Brazil, \$104,160 to France, \$1,480 to Colombia, and \$500 to the British Possessions in North America.

In addition to the exports of domestic silver bullion, ores classified as "silver ores" (principally copper matte and argentiferous matte containing silver and gold) were exported to England for reduction of the invoiced value of \$1,973,976. These ores were exported mainly from the port of Baltimore, the exportation commencing about the beginning of the calendar year 1890.

It has been ascertained from the collector of the port at Baltimore that these exports, reported as silver ores, consist of copper matte shipped by the Baltimore Copper Smelting and Rolling Company, being the product of the Anaconda Mining Company, of Montana.

This matte consisted of two classes:

(1) Copper matte carrying about 60 per cent. of copper, 32 ounces of silver, and 0.10 of an ounce of gold to the ton of 2,000 pounds.

(2) Argentiferous matte containing about 60 per cent. of copper, 40 ounces of silver, and 0.12 of an ounce of gold.

The following letter from the collector of the port will explain the character of these ores:

CUSTOM-HOUSE, BALTIMORE, MD.,
Collector's Office, October 25, 1890.

Director of the Mint, Washington, D. C.:

SIR: Your favor of 21st instant, and telegram of this morning with reference to exportations of silver ores, have been duly received.

I have the honor to advise you that the manifest values of the exports of silver ores include the value of the copper as well as the value of the gold and silver.

The records of this office show the number of tons of such ores which have been exported, and the proportion of gold and silver contained therein has been ascertained by inquiry of the Baltimore Copper Smelting and Rolling Company, the only shippers of the ore, which is understood to be the product of the Anaconda mine, as follows: Copper matte, July 1, 1889, to June 30, 1890, 23,893 tons, containing 32 ounces silver per ton, equals total, 764,736 ounces silver; $3\frac{1}{10}$ ounces gold per ton, equals total, 2,389.8 ounces gold.

Silver-copper matte, January 1, 1890, to June 30, 1890, 9,823 tons, containing 40 ounces silver per ton, equals total, 392,920 ounces silver; 0.12 ounces gold per ton, equals total, 1,178.76 ounces gold.

The exportation of "silver-copper matte" began January 1, 1890.

Yours, respectfully,

WM. M. MARINE, *Collector.*

The quantity of silver contained in this matte was approximately 1,157,656 fine ounces, worth, at the average price of silver for the year, about \$1,120,000, and of gold 3,568½ ounces of the value of \$73,750.

Our own subsidiary silver coins were exported of the value of \$86,646.

Foreign silver bullion was re-exported to England during the year of the value of \$94,538.

Foreign silver coin (Mexican dollars) were also re-exported of the value of \$12,400,834, of which \$8,209,089 were consigned to Hong-Kong, \$2,835,816 to England, \$569,000 to Japan, \$290,000 to China, \$225,076 to Mexico, and the remainder to various countries.

Foreign silver ores were re-exported containing silver of the invoiced value of \$75,673.

The exports of silver during the fiscal year may be recapitulated as follows:

EXPORTS OF SILVER, 1890.

Domestic bars (commercial value).....		\$22,291,911
Silver contained in copper matte.....		1,120,000
United States subsidiary silver coin.....		86,646
Total domestic.....		23,498,557
Foreign silver coin re-exported.....	\$12,400,834	
Silver in foreign ores re-exported.....	75,673	
Foreign silver bullion re-exported.....	94,538	
Total foreign.....		12,571,045
Total silver exports.....		36,069,602

From the above figures it will be seen that there was a net loss of silver to the United States during the year, by excess of exports over imports, of the value of \$8,545,455.

In the appendix will be found the usual tables showing, by customs districts, the movement of the precious metals to and from the United States each month during the fiscal year 1890.

Valuable tables, compiled by the Bureau of Statistics, will be found showing the countries from which the precious metals were shipped to the United States during the year, and the countries to which the exportations of the precious metals from the United States were consigned.

MOVEMENT OF GOLD FROM THE UNITED STATES.

In my last fiscal report attention was directed to the heavy drain of gold from the United States, which commenced in May, 1888, and continued, with some interruptions, up to the end of July, 1889, during which period we lost by export \$61,435,989 in gold bars.

These bars were invoiced to three countries, viz: France, England, and Germany in the following proportions:

France.....	\$27,692,855
England.....	18,717,087
Germany.....	15,026,047
Total.....	61,435,989

In the article treating of this movement I showed that, in addition to the bars directly consigned to France, the bulk of the other gold shipments were intended for the Bank of France. I also set forth at some length the causes which seemed to have operated in producing this drain of gold from the United States, mentioning among others the large expenditures by Americans at the Paris Exposition.

In the summer of 1890, another outward movement of gold commenced, which, although by no means so serious, was somewhat remarkable as a monetary transaction, considering the low rate of sterling exchange, and which, while it lasted, was quite heavy.

The following table, which has been very carefully prepared by the superintendent of the assay office at New York, exhibits the value of the gold bars exchanged for gold coin by the United States assay office at New York, and shipped to Europe from June 14 to August 5, 1890, the period of the movement; also the rate of exchange at the date of each shipment, the names of the shippers and consignees:

STATEMENT OF GOLD BARS EXCHANGED FOR GOLD COIN AT THE UNITED STATES ASSAY OFFICE AT NEW YORK AND SHIPPED TO EUROPE FROM JUNE 14 TO AUGUST 5, 1890.

Date.	Name of shipper.	Value.	Rate of exchange.	Consignees.
June 14	Heidelbach, Ickelheimer & Co.	\$1,006,697.82	\$4.87 $\frac{1}{2}$	Imperial German Bank.
17	do	503,830.30	4.87 $\frac{1}{2}$	Do.
18	do	259,391.16	4.88	Do.
18	Speyer & Co.	502,835.99	4.88	Do.
20	Heidelbach, Ickelheimer & Co.	255,045.16	4.87 $\frac{1}{2}$	Bank of France.
26	do	504,566.29	4.88	Do.
July 11	Kidder, Peabody & Co.	1,008,679.19	4.89	Baring Bros., London.
12	Lazard Freres	506,049.91	4.88 $\frac{1}{2}$ -4.89	Lazard Bros., London.
12	Watson & Lang	493,046.35	4.88 $\frac{1}{2}$ -4.89	Bank of Montreal, London.
15	Heidelbach, Ickelheimer & Co.	505,263.51	4.88 $\frac{1}{2}$	Bank of England.
18	do	517,494.94	4.88 $\frac{1}{2}$	Do.
18	L. Von Hoffman & Co.	382,042.42	4.88 $\frac{1}{2}$	Raphael & Sons, London.
23	Lazard Freres	634,927.25	4.88 $\frac{1}{2}$	Lazard Bros., London.
25	L. Von Hoffman & Co.	274,057.93	4.88 $\frac{1}{2}$	Raphael & Sons, London.
30	Heidelbach, Ickelheimer & Co.	507,386.50	4.88 $\frac{1}{2}$ -4.89	Bank of England.
30	Morton, Bliss & Co.	515,233.35	4.88 $\frac{1}{2}$ -4.89	Morton, Rose & Co., London.
30	L. Von Hoffman & Co.	691,852.37	4.88 $\frac{1}{2}$ -4.89	Raphael & Sons, London.
30	Lazard Freres	822,241.02	4.88 $\frac{1}{2}$ -4.89	Lazard Bros., London.
Aug. 1	Brown Bros. & Co.	501,170.25	4.89	Brown, Shipley & Co., London.
1	L. Von Hoffman & Co.	1,007,471.36	4.89	Raphael & Sons, London.
1	Heidelbach, Ickelheimer & Co.	1,002,753.57	4.89	Bank of England.
1	J. & W. Seligman & Co.	505,287.84	4.89	Seligman Bros., London.
1	Morton, Bliss & Co.	500,529.19	4.89	Morton, Rose & Co., London.
1	Arbuckle Bros.	501,303.63	4.89	London and Westminster Bank, Limited, London.
5	Heidelbach, Ickelheimer & Co.	754,256.53	4.89	Bank of England.
5	Brown Bros. & Co.	503,665.08	4.89	Brown, Shipley & Co., London.
5	L. Von Hoffman & Co.	505,303.15	4.89	Raphael & Sons, London.
	Total	15,672,982.06		

In addition to the above, Messrs. Heidelbach, Ickelheimer & Co. shipped, July 2, \$200,000 in gold coin to Paris. (Exchange, 4.87 $\frac{1}{2}$ to 4.87 $\frac{3}{4}$.)

The above exchanges of bars and the custom-house manifests of shipments agree in amounts, and almost all in date, a few being forwarded one day later.

It will be seen that during the brief period of less than two months \$15,672,982.06 in gold bars were obtained from the New York assay office, in exchange for gold certificates deposited at the sub-treasury at New York, and were shipped to Europe, and that a large portion of these shipments, especially the early ones, were made at a time when sterling exchange was quoted at \$4.87½ to \$4.88. As I pointed out in my last fiscal report, it is not profitable as a business transaction to ship gold rather than to buy exchange when the price of sterling exchange is below \$4.89. So that these shipments were not based on the rate of exchange between London and New York, but on the relationship between continental and London exchanges. The demand for gold in South America, had largely to do with the movement.

Some of the causes for the movement of gold from the United States this summer were these:

(1) Importations of merchandise were heavy in view of possible changes in the tariff, so that exchange was in demand, to pay for imported goods.

(2) The South American disturbances had affected the London market.

(3) The rate of discount was higher in London than in New York.

It is probable that the movement of gold was facilitated by the readiness with which gold bars of recognized weight and purity can be obtained at the Government assay office in New York city; at least such is my belief, and in another portion of this report I have recommended that the act of May 26, 1882, which requires the Government to give in exchange, free of charge, gold bars for United States gold coin, be either repealed or modified to the extent of making the exchange discretionary with the Treasury Department, and the imposition of a slight charge.

COINAGE LEGISLATION OF THE FIFTY-FIRST CONGRESS.

SILVER LEGISLATION.

The silver legislation of the first session of the Fifty-first Congress will mark an epoch in currency legislation in the United States.

Upon the assembling of Congress the Secretary of the Treasury presented in his annual report an elaborate plan for the utilization of the silver product of the United States.

The measure recommended by the Secretary was in substance a proposition to receive on deposit at the United States mints the domestic product of silver bullion, to be paid for in Treasury notes at the market price of silver at the time of deposit, such notes to be redeemable in a quantity of silver bullion equal in value at the market price of silver at the date of presentation to the number of dollars expressed on the face of the notes, or in gold coin at the option of the Government, or in silver dollars at the option of the holder.

This measure, as well as various modifications of it, and also measures looking to the free coinage of silver, occupied the attention of Congress for many months, the result being the enactment of the following law:

AN ACT directing the purchase of silver bullion and the issue of Treasury notes thereon, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby directed to pur-

chase, from time to time, silver bullion to the aggregate amount of four million five hundred thousand ounces, or so much thereof as may be offered in each month, at the market price thereof, not exceeding one dollar for three hundred and seventy-one and twenty-five hundredths grains of pure silver, and to issue in payment for such purchases of silver bullion Treasury notes of the United States to be prepared by the Secretary of the Treasury, in such form and of such denominations, not less than one dollar nor more than one thousand dollars, as he may prescribe, and a sum sufficient to carry into effect the provisions of this act is hereby appropriated out of any money in the Treasury not otherwise appropriated.

SEC. 2. That the Treasury notes issued in accordance with the provisions of this act shall be redeemable on demand, in coin, at the Treasury of the United States or at the office of any assistant treasurer of the United States, and when so redeemed may be reissued; but no greater or less amount of such notes shall be outstanding at any time than the cost of the silver bullion and the standard silver dollars coined therefrom then held in the Treasury purchased by such notes; and such Treasury notes shall be a legal tender in payment of all debts, public and private, except where otherwise expressly stipulated in the contract, and shall be receivable for customs, taxes, and all public dues, and when so received may be reissued; and such notes, when held by any national banking association, may be counted as a part of its lawful reserve. That upon demand of the holder of any of the Treasury notes herein provided for, the Secretary of the Treasury shall, under such regulations as he may prescribe, redeem such notes in gold or silver coin at his discretion, it being the established policy of the United States to maintain the two metals on a parity with each other upon the present legal ratio, or such ratio as may be provided by law.

SEC. 3. That the Secretary of the Treasury shall each month coin two million ounces of the silver bullion purchased under the provisions of this act into standard silver dollars until the first day of July, eighteen hundred and ninety-one, and after that time he shall coin of the silver bullion purchased under the provisions of this act as much as may be necessary to provide for the redemption of the Treasury notes herein provided for, and any gain or seigniorage arising from such coinage shall be accounted for and paid into the Treasury.

SEC. 4. That the silver bullion purchased under the provisions of this act shall be subject to the requirements of existing law and the regulations of the mint service governing the methods of determining the amount of pure silver contained, and the amount of charges or deductions, if any, to be made.

SEC. 5. That so much of the act of February twenty-eighth, eighteen hundred and seventy-eight, entitled "An act to authorize the coinage of the standard silver dollar and to restore its legal-tender character," as requires the monthly purchase and coinage of the same into silver dollars of not less than two million dollars, nor more than four million dollars' worth of silver bullion, is hereby repealed.

SEC. 6. That upon the passage of this act the balances standing with the Treasurer of the United States to the respective credits of national banks for deposits made to redeem the circulating notes of such banks, and all deposits thereafter received for like purpose, shall be covered into the Treasury as a miscellaneous receipt, and the Treasury of the United States shall redeem from the general cash in the Treasury the circulating notes of said banks which may come into his possession subject to redemption, and upon the certificate of the Comptroller of the Currency that such notes have been received by him and that they have been destroyed and that no new notes will be issued in their place, re-imbusement of their amount shall be made to the Treasurer, under such regulations as the Secretary of the Treasury may prescribe, from an appropriation hereby created, to be known as national-bank notes: Redemption account, but the provisions of this act shall not apply to the deposits received under section three of the act of June twentieth, eighteen hundred and seventy-four, requiring every national bank to keep in lawful money with the Treasurer of the United States a sum equal to five per centum of its circulation, to be held and used for the redemption of its circulating notes; and the balance remaining of the deposits so covered shall, at the close of each month, be reported on the monthly public debt statement as debt of the United States bearing no interest.

SEC. 7. That this act shall take effect thirty days from and after its passage.

Approved, July 14, 1890.

The essential provisions of the new silver law are these:

(1) The Secretary is instructed to purchase 4,500,000 ounces of silver, or so much thereof as may be offered in each month, at the market price, not to exceed our coining rate.

(2) Payments for silver purchases are to be made in a new form of paper money denominated Treasury notes.

(3) The Treasury notes are to be a full legal tender for all debts, public and private, and may be held by any national bank association as a part of its lawful reserve.

(4) It is declared to be the policy of the United States to maintain the two metals on a parity with each other at the present legal ratio, or such ratio as may be provided by law.

(5) Two million ounces of silver bullion purchased shall be coined monthly into silver dollars until July 1, 1891.

(6) After July 1, 1891, the compulsory coinage of the silver dollar ceases except as may be necessary to provide for the redemption of the Treasury notes.

(7) The provision in the act of February 28, 1878, requiring the monthly purchase and coinage into silver dollars of not less than \$2,000,000 nor more than \$4,000,000 worth of bullion is repealed.

(8) The moneys on deposit with the Treasury for the redemption of national bank notes, are covered into the Treasury and retired bank notes are to be redeemed from the current cash.

Immediately upon the passage of the act, regulations were prepared with the approval of the Secretary of the Treasury, looking to the purchase of 4,500,000 fine ounces of silver monthly by the Treasury Department.

The following are the regulations issued:

REGULATIONS FOR THE PURCHASE OF SILVER BULLION.

TREASURY DEPARTMENT,
Bureau of the Mint, August 1, 1890.

Purchases of silver bullion under the act of February 28, 1878, will cease at the close of business on the 12th instant.

The superintendents of the coinage mints will proceed, as fast as the current business of each mint will permit, to coin the silver bullion on hand at that date, purchased under the aforesaid act, into standard silver dollars, and the account of silver purchases and coinage under the act of February 28, 1878, will be closed.

On and after the 13th instant offers for the sale of silver bullion, under the provisions of the act of July 14, 1890, in lots of not less than ten thousand (10,000) ounces, and its delivery at one of the coinage mints of the United States, located respectively at Philadelphia, San Francisco, Carson City, and New Orleans, will be received by telegraph or letter and considered at the Treasury Department on Mondays, Wednesdays, and Fridays of each week at 12 o'clock m.

All bids should be addressed to the Director of the Mint, and should state the quantity in fine ounces, the price per fine ounce, and the mint at which the silver is to be delivered.

Bidders will be notified by telegraph of the acceptance or rejection of their offers.

The right to reject any and all bids is reserved, and also to accept any portion of the amount offered instead of the whole.

No silver coin, except mutilated and uncurrent coin of the United States, will be received on account of purchases.

The delivery on purchases must be completed within ten days after the acceptance of the offer, unless otherwise specified.

Payment will be made by check drawn by the Superintendent of the Mint on an assistant treasurer of the United States to the order of the seller, payable in Treasury notes.

When the bars delivered bear the stamp of well-known refineries, such approximation of the value of the bullion delivered as in the discretion of the Superintendent may be regarded safe and proper will be paid, pending melt and assay.

When the bullion delivered on purchases requires parting or refining, the usual mint charges for these operations will be imposed.

Bars improperly manufactured, or lacking solidity, will be subject to a melting charge.

No bars weighing over twelve hundred (1,200) ounces will be received.

The record of the purchases of silver bullion will be kept in the office of the Director of the Mint, and all correspondence in regard to the same should be addressed to him.

The superintendents of the mints at Philadelphia, San Francisco, Carson City, and New Orleans are authorized to purchase, under the provisions of the act of July 14, 1890, silver bullion in lots of less than ten thousand (10,000) ounces, at a price to be fixed from time to time by the Director of the Mint.

Silver contained in gold deposited at any of the institutions of the mint service will be purchased at a rate to be fixed from time to time by the Director of the Mint and treated as a purchase of silver bullion under the provisions of the act of July 14, 1890.

Silver received in payment of charges on silver bullion deposited for bars, and in bar fractions, will be purchased at a rate to be fixed by the Director of the Mint, and will be treated as a purchase of silver bullion under the provisions of the act of July 14, 1890.

EDWARD O. LEECH,
Director of the Mint.

Approved:

WILLIAM WINDOM,
Secretary.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., August 5, 1890.

On and after the 13th instant, offers for the sale of silver bullion in lots of not less than ten thousand (10,000) ounces, will be considered at the Treasury Department at 1 o'clock p. m., on Mondays, Wednesdays, and Fridays of each week, instead of at 12 o'clock m., as stated in Department circular of the 1st instant.

WILLIAM WINDOM,
Secretary.

DISCONTINUANCE OF THE COINAGE OF THE THREE-DOLLAR AND ONE-DOLLAR GOLD PIECES AND THE THREE-CENT NICKEL PIECE.

In my last fiscal report, I had the honor to recommend legislation looking toward the discontinuance of the coinage of the 3-dollar and 1-dollar gold pieces, and the 3-cent nickel piece, for the reason that these coins serve no useful purpose.

This recommendation met the approval of the Secretary of the Treasury, and bills were introduced in each House of Congress to that effect. The following is the text of the bill which became a law:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act the coinage of the three-dollar gold piece, the one-dollar gold piece, and the three-cent nickel piece be, and the same is hereby, prohibited, and the pieces named shall not be struck or issued by the Mint of the United States.

SEC. 2. That as fast as the said coins shall be paid into the Treasury of the United States they shall be withdrawn from circulation and be recoined into other denominations of coins.

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed.

Approved, September 26, 1890.

In view of the probable passage of this bill, and in order to prevent speculation in the coins on account of their rarity, no 3-dollar nor 1-dollar gold pieces nor 3-cent nickel pieces were coined at the mints during the calendar year 1890.

NEW DESIGNS OF UNITED STATES COINS.

In the reports of this bureau for the fiscal years 1887 and 1888, attention was directed to the inelegance of the designs upon some of the coins of the United States, and the absence of any authority of law to change an existing design.

The statutory laws in respect to the devices and designs of coins of the United States were as follows:

SEC. 3510. The engraver shall prepare from the original dies already authorized all the working dies required for use in the coinage of the several mints, and, when new coins or devices are authorized, shall, if required by the Director of the Mint, prepare

the devices, models, moulds, and matrices, or original dies, for the same: but the Director of the Mint shall nevertheless have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia.

SEC. 3517. Upon the coins there shall be the following devices and legends: Upon one side there shall be an impression emblematic of liberty, with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one cent piece, the figure of the eagle shall be omitted. * * *

The effect of the two sections was to render mandatory the retention of present designs as well as present devices.

The designs upon many of our coins date back a period of half a century. Indeed, with the exception of the addition of the motto "In God We Trust," there has been no material change in the representations upon any of our coins since the following dates:

Gold coins—	
Double-eagle.....	1849
Eagle.....	1838
Half-eagle.....	1839
Three dollars.....	1854
Quarter-eagle.....	1840
Dollar.....	1854
Silver coins—	
Dollar.....	1878
Half-dollar.....	1838
Quarter-dollar.....	1838
Dime.....	1838
Minor coins—	
Five-cent nickel.....	1883
Three-cent nickel.....	1865
One-cent bronze.....	1884

Bills were introduced in the Forty-eighth and Fiftieth Congresses, looking to a modification of the law in this respect, and although these measures met with no opposition—indeed in more than one case they received the favorable action of one or the other House of Congress—none of them became a law.

The following bill, introduced at my request in the Fifty-first Congress and which met with the approval of the Secretary of the Treasury, became a law, September 26, 1890.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-five hundred and ten of the Revised Statutes of the United States be, and the same is hereby, amended so as to read as follows:

"SEC 3510. The engraver shall prepare from the original dies already authorized all the working-dies required for use in the coinage of the several mints, and, when new coins, emblems, devices, legends, or designs are authorized, shall, if required by the Director of the Mint, prepare the devices, models, hubs, or original dies for the same. The Director of the Mint shall have power, with the approval of the Secretary of the Treasury, to cause new designs or models of authorized emblems or devices to be prepared and adopted in the same manner as when new coins or devices are authorized. But no change in the design or die of any coin shall be made oftener than once in twenty-five years from and including the year of the first adoption of the design, model, die, or hub for the same coin: *Provided*, That no change be made in the diameter of any coin: *And provided further*, That nothing in this section shall prevent the adoption of new designs or models for devices or emblems already authorized for the standard silver dollar and the five-cent nickel piece as soon as practicable after the passage of this act. But the Director of the Mint shall nevertheless have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia."

Approved, September 26, 1890

In the early future, I hope to present for your consideration some suggestions looking to an improvement in the designs of some of the coins of the United States.

VALUATION OF FOREIGN COINS.

The provision of law, in force since 1873, in regard to the valuation of foreign coins is contained in section 3564 of the Revised Statutes, which reads as follows:

The value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the value of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the first day of January by the Secretary of the Treasury.

This statute was originally enacted in the act of March 3, 1873, entitled "An act to establish the custom-house value of the sovereign or pound sterling of Great Britain and fix the par of exchange," the language of section 3564 being the same as that of the first section of the act of March 3, 1873.

Since January 1, 1874, it has been the practice of the Department to estimate and proclaim the value of foreign coins annually on the 1st of January.

Section 52 of an act "to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, contains the following provision:

That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July, and October in each year.

In accordance with this requirement of law, the values of foreign coins were estimated by the Director of the Mint, and proclaimed by the Secretary of the Treasury, on October 1, 1890, and hereafter will be estimated and proclaimed quarterly.

LEGISLATION RECOMMENDED.

REPEAL OF THE ACT OF MAY 26, 1882, AUTHORIZING THE EXCHANGE OF GOLD BARS FOR GOLD COIN.

The heavy drain of gold from the United States which commenced in May, 1888, and continued, with some intermission, to the end of July, 1889, as well as the very remarkable movement which took place in the summer of 1890, were, in my judgment, largely facilitated by the readiness with which gold bars could be obtained in New York under the provisions of the act of May 26, 1882, which requires the Government to give in exchange for United States gold coin, when presented in sums of not less than \$5,000, gold bars equaling such coin in value.

The act referred to (volume 22, Statutes at Large, page 97) reads as follows:

AN ACT to authorize the receipt of United States gold coin in exchange for gold bars.

That the superintendents of the coinage mints, and of the United States assay office at New York, are hereby authorized to receive United States gold coin from any holder thereof in sums not less than five thousand dollars, and to pay and deliver in exchange therefor gold bars in value equaling such coin so received. (May 26, 1882.)

This law was enacted on the recommendation of Mr. H. C. Burchard, the then Director of the Mint, for the purpose of preventing the exportation and melting down of United States gold coin. Recent monetary events have shown, however, that it has rather facilitated than retarded the movement of gold from this country.

As I endeavored to show in my last fiscal report, the movement of specie from one country to another does not always occur only in the settlement of balances of trade, but that other causes operate to produce such a movement, and that, when gold is needed, it is generally drawn from countries where it can be most readily and economically secured. Among these special causes which operate to cause a shipment of gold may be mentioned the necessity of sustaining bank reserves, the placing of new loans, as illustrated in the cases of Brazil and the Argentine Republic within the last year, and the resumption of specie payments. At such times, now that ocean transportation is so cheap, the gold needed is naturally obtained where it can be most readily and economically secured, and without creating financial disturbances.

The cost of transportation and insurance on gold between New York and Europe, taken in connection with the difference of $1\frac{1}{2}$ pence per ounce between the purchasing and selling price of gold at the Bank of England, renders it unprofitable as a monetary transaction to ship gold from this country to London except the price of sterling exchange approximates \$4.89. And yet during the present summer we have witnessed the remarkable occurrence of large shipments of gold from New York to London when sterling exchange was as low as \$4.87 $\frac{3}{4}$, showing that gold was needed for specific purposes, and that it was obtained from the United States because of the readiness and economy with which it could be secured.

The shipment of gold, rather than the purchase of exchange, is, as a rule, decided on a very narrow margin of profit, and it is my belief that the decision of the question whether it is more profitable to buy exchange or ship gold is solved largely by the facility with which gold can be obtained in New York City and the net result of such shipments on the other side of the water. Undoubtedly it is cheaper to ship bars than coin, if for no other reason for the very simple one that bars are of full weight and lose nothing by abrasion *in transitu*. The fact that gold bars are generally at a premium in New York over coin shows conclusively that they are preferred for export. It would seem to follow, therefore, that when the margin of profit between the shipment of gold and the purchase of exchange is small, shipments might be deterred if shippers were required to obtain coin or pay a premium for bars.

In other countries, every legitimate effort is made to retain gold, even to the extent of charging a premium for it when required in large quantities, as is done by the Bank of France, or raising the rate of discount, as is done by the Bank of England.

I believe that it is bad public policy for the United States Government to be placed in a position where it is not only powerless to stop a serious drain on the gold stock of the country, but is absolutely compelled to facilitate its exportation by furnishing full-weight bars, in the most convenient form and of recognized purity, bearing the stamp of the Government as to both weight and fineness, in exchange for coin or coin certificates, free of charge.

I have the honor, therefore, to recommend legislation looking either to the repeal of the act of May 26, 1882, or that it be so modified as to make the exchange of gold bars for gold coin discretionary with the

Treasury Department, and allowing the imposition of a small charge equivalent to the cost of making bars, when the bars are intended for export.

RECOINAGE OF THE SUBSIDIARY COINS IN THE TREASURY.

On February 6, 1890, a bill was introduced in the House of Representatives authorizing the recoinage of the subsidiary silver coins now in or which may be received into the Treasury, which through abrasion or mutilation are unfit for circulation, or of denominations for which there is no demand, into denominations of silver coins for which there is a popular demand, and the payment of the loss incident to such recoinage from the silver-profit fund of the Mint.

This bill was favorably reported from the Committee on Coinage, Weights, and Measures, with slight amendments, on April 9, 1890, and is now on the House Calendar.

The following is the text of the bill and the report:

A BILL authorizing the recoinage of the subsidiary coins of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to cause the subsidiary silver coins of the United States now in, or which may hereafter be received into, the Treasury and subtreasuries of the United States, which are abraded, worn, mutilated, defaced, or otherwise unfit for circulation, or are of denominations for which there is no current demand, to be recoined at the mints of the United States into such denominations of silver coins now authorized by law as may be required to meet the demand therefor.

SEC. 2. That the loss incident to the recoinage of such uncurrent silver coins into new coins shall be paid from the gain arising from the coinage of silver bullion into coin of a nominal value exceeding the cost thereof, denominated "the silver profit fund."

SEC. 3. *That the silver coins of the United States of less denominations than one dollar shall hereafter be a legal tender in sums not exceeding twenty dollars in all payments of public and private debts, and when held by any national bank shall be counted as a part of its lawful reserve.*

[House Report No. 1350, Fifty-first Congress, first session.]

The Committee on Coinage, Weights, and Measures, to whom was referred the bill (H. R. 6423) authorizing the recoinage of the subsidiary coins of the United States, submitted the following report:

There is now in the Treasury of the United States subsidiary silver coin amounting to \$22,774,257.95, consisting of \$19,011,566.50 in half-dollars, \$2,948,731 in quarter-dollars, \$331,960.20 in dimes, and \$482,000.25 in unassorted coin. A very large proportion of this coin is uncurrent by reason of abrasion, much of it is of a denomination for which there is practically no demand, and the whole of it is carried on the books of the Treasury as an unavailable asset. It has been accumulating for years, and it seems impossible to put it into circulation in its present form and condition.

The main purpose of this bill is to enable the Treasury Department to make this coin available and give the people the benefit of it by its recoinage into such denominations as are in demand, at the same time restoring the weight lost by abrasion. The recoinage involves no expense except the value of the metal necessary to re-establish the full legal weight of the coins. This, we are advised, will probably not exceed 4 per cent., and it is a loss that should properly be borne by the Government. We believe that the advantage of putting this large amount of coin into available and convenient form for circulation will fully justify the expense.

The third section, which is amendatory of the original bill, increases the legal-tender functions of such coins to \$20, and provides that when held by any national bank they shall constitute a part of its lawful reserve. The purpose of this section is to make these subsidiary coins more desirable for general use and thus check their future accumulation in the Treasury. It seems well calculated to promote that end. We therefore beg leave to report back the bill as amended, with the recommendation that it do pass.

I have the honor to direct attention to this bill and to urge favorable action upon it.

There are, at present, subsidiary silver coins in the Treasury of the United States of the value of \$19,545,362.71, as shown in the following table compiled from the records of the Treasurer's Office:

SUBSIDIARY SILVER COIN IN THE TREASURY, FROM THE LATEST REPORTS RECEIVED.

	3-cent.	Half-dime	Dime.	20-cent.	25-cent.	50-cent.
Washington*	\$77.82	\$810.45	\$4,005.00	\$45.80	\$474,630.00	\$1,392,220.00
Baltimore	30.00	200.00	9,350.00	50.00	17,000.00	259,200.00
New York			13,000.00		133,000.00	8,152,000.00
Philadelphia	60.00	500.00	7,000.00	100.00	40,000.00	133,000.00
Boston	126.00	1,200.00	10,688.90	100.00	123,790.00	226,714.00
Cincinnati	28.00	662.00	19,700.00	28.00	70,530.00	48,499.00
Chicago			3,000.00		104,000.00	575,000.00
St. Louis		350.00	19,800.00	100.00	57,000.00	719,950.00
New Orleans	18.15	1,474.00	2,270.00	121.00	38,910.00	19,260.00
San Francisco	15.00	3,390.20	21,251.00	378.00	17,488.50	5,898,231.50
Mint, Philadelphia			268.39		142.00	3,509.00
Mint, San Francisco			8,507.59		228,623.50	
Mint, Carson City			818.53		5,223.00	
Assay Office, New York			102.30		123.75	80.00
Total	354.97	8,586.65	119,761.71	922.80	1,310,430.75	17,427,663.50

	Uncurrent.	Unassorted.
Washington	\$57,700.00	\$5,568.00
Baltimore	26,700.00	404.70
New York	132,000.00	63,461.79
Philadelphia	38,000.00	12,272.10
Boston	29,200.00	389.85
Cincinnati	3,854.00	310.00
Chicago	119,000.00	1,533.00
St. Louis	50,250.00	2,013.16
New Orleans	4,810.00	137.13
San Francisco	130,038.60	
Total	591,552.60	86,089.73

* Proof coins, \$255.

Total, \$19,545,362.71.

Of these pieces, it will be noticed that nearly \$600,000 are actually uncurrent, being so abraded or disfigured as to render them unfit for circulation, while a considerable portion of the remainder consists of coins no longer authorized to be issued, viz, 20-cent, 5-cent, and 3-cent silver pieces.

The great bulk of the balance, viz, \$17,427,663.50, consists of half-dollars, for which there is no current demand. The records of the Department show that the tendency for some years has been for half-dollars to accumulate in the Treasury and its branches.

The total coinage of half-dollars from the organization of the Mint to June 30, 1889, was \$122,822,414.50, but no record has been kept, except for the last few years, as to the different denominations of silver coins melted for recoinage.

It will be remembered that the coinage of half-dollars commenced in 1793, and that it was not until 1853, when the fractional silver pieces were reduced in weight in order to secure their retention in circulation, that the paying quality of these coins was changed from a full legal tender to a limited tender.

It may be safely said that the bulk of the half-dollars coined prior to 1853 have either been exported from the country or remelted. The same remark applies to the half-dollars coined between 1853 and 1873, although many of the pieces coined during that period have been returned to the United States and are seen in circulation. The great bulk of the half-dollars coined since 1873 are believed to be in circulation or in the Treasury. As a mere approximation I would say that the stock of half-dollars in the United States at the present time, including those in the Treasury, may be placed at something between \$40,000,000 and \$50,000,000. Of this, over \$17,000,000 remain in the Treasury and serve no useful purpose. There is, however, a pressing demand for dimes, and lately a demand has sprung up for quarter-dollars, and if authority of law existed to recoin the silver coins in the Treasury into new coins of popular denominations it is believed that the very large unavailable cash asset of the Treasury, \$19,545,362.71, now consisting of subsidiary silver coins, could be made an available asset and put in circulation in exchange for lawful money.

Aside from the importance of relieving the Treasury from this incubus of uncurrent coin, it is evidently the duty of the Government, a duty recognized by annual appropriations for recoinage, to see that its subsidiary and token coins are kept in first-class condition and that the people be provided with a sufficient quantity of change money in an attractive and desirable form. The difficulty of accomplishing this lies in the fact that recoinages can be undertaken only when Congress makes appropriations to pay the loss incident to such recoinage, that is, the loss of metal corresponding to the difference between the actual weight of the coins in the Treasury and full-weight new coins.

As the appropriations for this purpose are very limited, amounting annually to only about \$30,000, which sum includes the recoinage of light-weight gold coins in the Treasury, it is impossible to effect any considerable recoinage of the fractional silver coins in the Treasury. It seems eminently proper that, instead of waiting for small annual appropriations to accomplish this desirable result, a law should be enacted making it legal to pay the loss incident to this recoinage from the large profits which have been made by the Government on the manufacture and issue of silver coins.

AMENDMENT TO THE LAW REQUIRING PARTING AND REFINING OF BULLION AT THE MINTS AND ASSAY OFFICE AT NEW YORK.

The provisions of law relative to parting and refining bullion at the coinage mints and the assay office at New York are contained in paragraph 8, chapter 327, of volume 1, Supplement to the Revised Statutes of the United States, which reads as follows:

And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

And it shall be lawful to apply the moneys arising from charges collected from depositors for these operations pursuant to law, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage; but no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion.

Under this provision of law, which was enacted originally in an appropriation act approved August 15, 1876, the charges to depositors for parting and refining bullion were fixed so as to equal as nearly as possible the expenses of the operations.

These charges have been reduced, from time to time, with the reduction in the cost of acid and other materials, and as rendered practicable by an extension of the operations of Government refineries.

Since July 1, 1876, the charges collected of depositors for these operations have been deposited in the Treasury of the United States to the credit of an appropriation denominated "parting and refining bullion."

Monthly advances are made from this appropriation to the officers in charge of the coinage mints and the New York assay office, and monthly accounts of expenditures under this head are rendered the Government.

On the 24th of October, 1885, the First Comptroller of the Treasury decided that the receipts from the sale of spent acid and blue vitriol, by-products of the acid refineries, should be considered as sales of old material and deposited in the Treasury of the United States as a miscellaneous receipt, as provided in section 3618 of the Revised Statutes.

Prior to this ruling it had been the practice to credit the sales of these by-products in part payment of the bills for acid purchased for the refinery, thus reducing the expenses of the refinery by a sum varying from \$15,000 to \$20,000 annually.

On the 20th of January, 1887, letters of the Director of the Mint and First Comptroller of the Treasury were transmitted by the Secretary of the Treasury to the House of Representatives, recommending legislation by which the amount received from the sale of by-products from acid refineries could be applied to the reduction of the expenses of the refineries, as follows:

[Ex. Doc. No. 96, House of Representatives, Forty-ninth Congress, second session.]

TREASURY DEPARTMENT, *January 20, 1887.*

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of letter of the Director of the Mint, of the 12th instant, and inclosure, recommending certain legislation in the matter of parting and refining bullion by which the sale of the by-products of acid refineries can be applied to the reduction of the expenses of such refineries.

Respectfully, yours,

D. MANNING,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., January 12, 1887.

SIR: Paragraph 8, page 379, of the Supplement to the Revised Statutes of the United States, provides:

"And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

"And it shall be lawful to apply the moneys arising from charges collected from depositors for these operation pursuant to law, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage.

"But no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion."

Under this provision of law, which was passed originally in the appropriation act approved August 15, 1876 (19 Stats., 156, 157), the charges for parting and refining bullion were so fixed at the several coinage mints and the assay office at New York that the receipts should equal, as nearly as possible, the expenses of the operations. The spent acid and blue vitriol resulting from the processes of refining, prior Octo-

ber 24, 1885, have been credited on the bills for acid, thereby reducing the expenses of the refinery at the New York assay office some \$20,000 a year. On the 24th October, 1885, the First Comptroller decided that the receipts from spent acid and blue vitriol must be considered as old material and, under section 3618, Revised Statutes, deposited in the Treasury. In the report of this Bureau for the last fiscal year, pages 6 and 7, I have referred to the effect of this ruling in the accounts of the assay office at New York. A similar effect will be produced upon the accounts of the whole mint service, in that the expenditure will not appear to have been diminished by regular manufacturing assets.

A still more important effect of this ruling is to render the acid refineries of the mint service, under the present schedule of charges, no longer able to be self-supporting, as the law requires.

It will be necessary, therefore, either to increase the schedule of charges imposed upon depositors of bullion or modify the law so as to explicitly provide for the application of the proceeds of the sale of the by-products of the acid refineries of the mints and assay offices of the United States to the reduction of the expenses of the operations of such acid refineries.

I have the honor to recommend the latter alternative, and beg to suggest that paragraph 8, page 379, of the Supplement to the Revised Statutes, be re-enacted in the legislative appropriation bill for the fiscal year 1888, so as to read as follows:

"And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

"And it shall be lawful to apply, pursuant to law, the moneys arising from charges collected from depositors and from the proceeds of the sale of by-products resulting from the operations of the refinery, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage.

"But no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion."

Hoping that you will be pleased to present this matter to the consideration of Congress,

I am, very respectfully, yours,

JAMES P. KIMBALL,
Director of the Mint.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, *January 14, 1887.*

Respectfully referred to the First Comptroller for report.

HUGH S. THOMPSON,
Assistant Secretary.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., January 15, 1887.

SIR: I have examined the letter of the Hon. James P. Kimball, Director of the Mint, to you, of January 12, 1887, in regard to appending a clause to the bill making appropriations for the legislative, executive, and judicial departments of the Government, for the fiscal year ending June 30, 1888, containing a provision similar to that which was in the bill for 1876, found in 19 Stat., 156-7, which letter you have referred to me for report.

In reply, I will say I see no good reason why such a clause should not be appended to the bill in question.

The letter of the Director of the Mint is herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

The SECRETARY OF THE TREASURY.

The above communications were referred to the Committee on Coinage, Weights, and Measures on January 21, 1887, and ordered to be printed, but no further action was taken.

It is important to remark in this connection that the utilization of the by-products of the acid refineries was the principal reason for the change from the nitric-acid to the sulphuric-acid process.

The nitric-acid process was formerly used in the parting process for dissolving the silver, copper, and other metals (the gold being left undissolved).

From this solution the silver was afterwards precipitated as chloride

of silver by the use of salt. The remaining solution, consisting of free acid, nitrate of copper, etc., was conveyed into the sewer.

The chloride of silver was treated with zinc and converted into metallic silver and chloride of zinc, the solution containing the zinc being also sent to the sewer.

Thus the acid, salt, and everything in the deposits except the gold and silver were lost.

In the sulphuric-acid process, the metallic silver is precipitated from the solution of sulphate of silver, sulphate of copper, etc., by the use of copper plates, and a portion of the copper (which is purchased from the parting and refining appropriation) replaces the silver in the solution.

This copper is syphoned into a concentrator, run into vats, and recovered and sold in the form of sulphate of copper (blue vitriol). The remaining liquid, which consists of weak sulphuric acid, is also sold.

The value of the blue vitriol recovered is greater than the cost of the copper used as a reducing agent, and the value of the waste acid recovered constitutes about one-fourth of the cost of the original acid.

From this statement, it must be obvious that the value of the copper used as a reducing agent and of the acid purchased can not be considered as the legitimate cost of the parting process and that the main purpose of changing from the nitric to the sulphuric acid process, as an effective means of rendering the refinery self-supporting, without increasing the cost to depositors, is defeated by requiring the money realized from the sale of the by-products to be covered into the Treasury as a miscellaneous receipt.

A NEW MINT AT PHILADELPHIA.

On January 6, 1890, a bill (H. R. 3910) was introduced in the House of Representatives by Hon. H. H. Bingham, of Philadelphia, providing for the purchase of a new site and the erection of a new building for the Mint at Philadelphia.

On May 2, 1890, the following bill (H. R. 9957), introduced by the same member for the same purpose, was substituted for the bill originally introduced by him.

A BILL to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, in the State of Pennsylvania.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire, by purchase, condemnation, or otherwise, a site and cause to be erected thereon a suitable building, including fire-proof vaults, heating and ventilating apparatus, elevators, and approaches, for the use and accommodation of the United States Mint, in the city of Philadelphia and State of Pennsylvania, the cost of said site and building, including said vaults, heating and ventilating apparatus, elevators, and approaches, complete, not to exceed the sum of two million dollars.

So much of the appropriation as may be necessary to defray traveling expenses and other expenses incident to the selection of the site, and for necessary survey thereof, shall be immediately available.

So much of said appropriation as may be necessary for the preparation of sketch-plans, drawings, specifications, and detailed estimates for the building by the Supervising Architect of the Treasury Department shall be available immediately upon the selection of the site by the Secretary of the Treasury.

No money appropriated shall be available, except as hereinbefore provided, until a valid title to the site for said building shall be vested in the United States, nor until the State of Pennsylvania shall have ceded to the United States exclusive jurisdiction over the same, during the time the United States shall be or remain the owner thereof, for all purposes except the administration of the criminal laws of said State and the service of civil process therein.

After the said site shall have been paid for and the sketch-plans and detailed drawings for the buildings shall have been prepared by the Supervising Architect, and approved by the Secretary of the Treasury and Director of the Mint, the balance of appropriation shall be available for the erection and completion of the building, including fire-proof vaults, heating and ventilating apparatus, elevators, and approaches, and such balance of the appropriation as may remain available after the building shall have been completed shall be applied to and used in the purchase of apparatus for the purposes of the mint.

The building shall be unexposed to danger from fire by an open space of at least forty feet on each side, including streets and alleys.

That the Secretary of the Treasury be, and he is hereby, further directed, when the new building herein authorized to be erected shall have been completed, to dispose of the present United States Mint building in the city of Philadelphia and State of Pennsylvania, at private or public sale, and to give a quit-claim deed to the purchaser thereof, and to deposit the proceeds of the sale to the credit of the Treasurer of the United States in the manner prescribed by sections thirty-six hundred and seventeen and thirty-six hundred and eighteen, United States Revised Statutes.

The original bill (H. R. 3910) having been referred by the Committee on Public Buildings and Grounds to the Treasury Department for report, the following communications from the Secretary of the Treasury, the Director of the Mint and the Supervising Architect of the Treasury were transmitted to the Committee on Public Buildings and Grounds, on February 18, 1890 :

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., February 18, 1890.

SIR: I have the honor to acknowledge the receipt of a letter from the Committee on Public Buildings and Grounds, asking for the views of the Department upon bill H. R. 3910, a copy of which is inclosed, providing for the purchase of a site and the erection of a new building for the mint at Philadelphia.

In reply, I desire to call attention to the statements made in the accompanying papers from the Director of the Mint, the Supervising Architect, and the principal mint officers at Philadelphia, showing the total inadequacy of the present quarters and setting forth specifically the reasons, which are apparent to those most familiar with the subject, for an enlargement of the present facilities for coining purposes. Every consideration bearing upon an effective and correct working of the mint service points to the necessity of providing at once a sufficient and suitable building. While our legislators of over half a century ago no doubt attempted to make provision for the then immediate future, they never for a moment intended to erect a building which would accommodate itself to the needs and purposes of the present time, when the number of coins struck at this particular mint is eight times as great as it was then. Every department of the building is crowded to its utmost capacity with machinery and employes. It is impossible to put in force systematic methods, and much confusion and delay is occasioned by the want of space in which to arrange, in an orderly and natural relation, the several processes of the different operations through which the metal has to go in order to produce the perfect coin. The very limited area that can be assigned to the furnaces and other branches requiring the employment of artificial heat makes the temperature at all times almost unbearable, and the upper floor, the ceiling of which is in close proximity to the roof, is filled with lady operatives, who in the summer find in the stifled condition of the atmosphere abundant cause for absence and ill-health.

Upon a recent personal inspection of the premises I was fully convinced of the serious difficulties under which all the employes labored, and I am sure that any one who visits the mint can not fail to be impressed in the same way. In this connection I beg to refer to the recommendation of the assay commission in resolutions herewith transmitted. The members of this commission were gentlemen of high professional attainments and prominent in matters kindred to coinage. They have made manifest the results of their personal observations and have unanimously expressed the opinion that the only remedy for the present disabilities lies in the erection of a more spacious building. An appropriation from last year is available for the enlargement of the present building, but it would be very doubtful economy, if not altogether waste, to expend any large amount in attempting to make the present structure meet the requirements of the service. The walls are of marble, very heavy, and cover nearly all of the ground at that point which belongs to the Government. The heavy machinery and large amount of metal to be handled, as well as the delicate operations connected with the finer work of coinage, makes it impracticable to use a building many stories in height, and it is very doubtful if any good results would

follow the placing of additional stories on the present building. Good public policy at once suggests facilities to be had only in a building of ample proportions, and I most earnestly recommend the subject to the favorable consideration of Congress. I think it would be better, however, to amend the proposed bill in such a way as to make a specific appropriation of \$2,000,000 to purchase a site and erect the building, and after it is finished to provide for the sale of the present site and building, the proceeds of such sale to be covered into the Treasury under the head of "Miscellaneous receipts."

Respectfully yours,

WILLIAM WINDOW,
Secretary.

Hon. S. L. MILLIKEN,
*Chairman of Committee on Public Buildings and Grounds,
House of Representatives.*

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., February 7, 1890.

SIR: Referring to House bill 3910, authorizing the sale of the present site of the mint at Philadelphia and the purchase of a new site, and the erection of a new building for the mint in that city, I have the honor to present herewith my views in regard to the necessity and expediency of enacting the same into law.

The act establishing the Mint of the United States was approved by President Washington, April 2, 1792. The same year the structure for the mint, a plain brick edifice, was erected on Seventh street near Arch, in the city of Philadelphia. The following October, the building was occupied for coinage purposes, and was so used for a period of over forty years. This was the first public building erected in the United States under the authority of the Federal Government.

By act of May 19, 1829, the mint was permanently located in Philadelphia, and the present mint edifice, which stands at the corner of Chestnut and Juniper streets on a lot fronting 150 feet on Chestnut street and extending back 204 feet to Penn Square, was authorized. The corner stone was laid July 4, 1829, and the building was completed and occupied for coinage purposes in 1833. This building has been used continuously, without any material enlargement, for a period of fifty-seven years, as the principal coinage institution of the United States, although the growth and coinage requirements of the country have long since outgrown its capacity. It will be remembered that this building was planned and erected twenty years before the discovery of gold in California and nearly forty years before the immense silver discoveries of Nevada. The product of the precious metals in the United States in 1833 was insignificant, the total product for the ten years 1834-'44 being only \$7,750,000. The present product approximates annually \$100,000,000.

The coinage executed at the mint in 1833 was 10,370,700 pieces of the value of \$3,765,710; the coinage of the same institution for the last calendar year (1889) aggregated 94,012,194 pieces of the value of \$24,804,854.84.

In addition to the coinage of gold and silver in common with the other mints of the United States, the mint at Philadelphia is the only institution in the United States authorized by law to execute minor coinage, the demand for which has become so pressing that for several years past the Government has been obliged to buy the blanks ready for stamping, and for several months past nine large presses have been used exclusively in the stamping of minor coin.

Moreover, the mint at Philadelphia is the only one in the country which has connected with it an engraving department, where, by statutory requirement, the devices for our coins are engraved, and the dies, both original and working, for all our mints are made, and medals of a national character are executed.

The building was not planned with any idea of adaptation for many of the mechanical and metallurgical operations at present carried on in it. When it was erected many of the processes of metallurgy now employed were unknown. The area in the center of the mint, originally intended for a stack through which the fumes of acid, smoke, etc., could pass off, is now filled to the very roof with wooden structures, which are not only objectionable in themselves but increase the liability to fire, and take away ventilation and light; while the erection in the immediate vicinity of much higher buildings prevents the free escape of the fumes from the acid refinery, to the great annoyance of the public.

The process of striking coin was by the screw-press worked by hand, and the introduction of steam for coinage purposes did not take place until 1836, three years after the building was completed.

It is not my purpose to enumerate in detail the insufficiency of the present building for the proper and safe execution of the immense amount of work now turned out. For detailed information on this point reference is made to the letters of the superintendent and operative officers inclosed. Certain it is that no private manufacturing establishment would have worked continuously for fifty-seven years in the

same building, with an increase of 800 per cent. in its annual output (as shown by the coinage of pieces at this mint in 1889 as compared with 1833), without largely increasing its capacity.

It has not been practicable to remedy the inadequacy of working space in the mint at Philadelphia by alterations and enlargements of the present building, owing to the fact that there is not sufficient area.

It is essential for the efficient execution of the delicate and important processes of coinage that the mechanical operations of each department be conducted on the same floor. The work rooms of the coiner's department, for instance—that is, all the rooms for cutting, rolling, milling, and the other coinage operations—should be on one floor.

In 1882 the attention of Congress was directed to the insufficiency of the ground area for the business of the mint, and a bill was favorably reported from the Committee on Coinage, Weights, and Measures authorizing the purchase of adjoining property covering a surface of 100 feet on Chestnut street and extending north 204 feet on Broad street.

Unfortunately this bill failed to become a law, and the magnificent building now occupied by the Girard Life Insurance, Annuity and Trust Company, valued at \$1,000,000, has been built upon it, thus precluding the Government from obtaining possession of it. Nor is there any other property adjoining which it is possible for the Government now to secure; so that it is impracticable to extend the area of the mint in its present location.

If therefore anything is to be done in the way of providing enlarged facilities for the mint at Philadelphia the matter resolves itself into one of two alternatives: either the enlargement of the present building by an attic story or an extension of the building to the line of the portico, or both; or, as the other alternative, the erection of a new mint.

In accordance with estimates prepared by the Supervising Architect an appropriation of \$220,000 was included in the sundry civil bill, approved October 2, 1888, "for the United States Mint at Philadelphia, Pa.; for an additional story to and enlarging the building, including vault, alterations, and other necessary work." Of this appropriation the sum of \$43,399.70 has been expended for the construction of new vaults, leaving \$176,600.30 available for the enlargement contemplated.

Since this appropriation was made further plans and drawings have been prepared by the Supervising Architect contemplating an extension of the floor area by extending the building front to the line of the portico.

In my annual report for the fiscal year ended June 30, 1889, I had the honor to recommend that the appropriation available, viz, \$176,600.30, be increased to the sum of \$420,000, that being the estimate of the Supervising Architect of the cost of the extension designated in the last plans. If, then, the mint remain on its present site, an immediate expenditure of \$420,000 will be necessary to afford proper room for its business. The expenditure of even this large sum will remedy the existing state of things to only a limited extent, but will not accomplish the main purpose desired, viz, sufficient ground area for the location of the work rooms of the mechanical departments on one floor.

The objections to an additional story are so forcibly pointed out in the letter of Superintendent Bosbyshell that I shall not repeat them.

The present time is opportune for the purchase of a convenient site for a new mint building in Philadelphia. It is believed that a suitable one, in a convenient section of the city, on one of its most prominent streets, can be procured at a cost not exceeding \$500,000 and that the present site and edifice will sell for a sum approximating \$800,000; so that if this bill should become a law about \$300,000, the probable excess of the amount received for the present site above the cost of a new site, would be available towards the erection of a new mint.

Estimates as to the cost of a new building suitable for the requirements of the mint at Philadelphia will of course be furnished by the Supervising Architect, but I may remark that the mint at San Francisco, finished in 1873, which is a large granite building, one of the most beautiful in that city, perfectly adapted to its purposes, was erected at a cost of \$2,130,512.15 (not including the cost of site, \$100,000). Making allowance for the reduced cost of labor and material at the present date as compared with 1873, and especially in Philadelphia, as compared with San Francisco, it would seem reasonable to say that \$1,500,000 would be the outside cost of a suitable building in Philadelphia, or a net cost of \$1,200,000, against an appropriation of \$420,000 already asked for the enlargement of the mint if it remains in its present location.

I can not too strongly urge upon Congress the advisability of purchasing a new site and erecting a new mint, especially as the opportunity which now presents itself for securing a convenient and suitable location for a reasonable consideration may not soon occur again.

Surely this great Government, with its growing wealth and population, producing annually from it mines \$100,000,000 of the precious metals, can afford to have the

very finest buildings as well as the best appliances and machinery for the important and delicate operations of coining money, and it would seem as if an appropriation of \$1,200,000 for the erection of a suitable structure for its most important mint should not be considered a piece of extravagance, but rather as an act demanded by our national character.

I inclose herewith letters from the superintendent and operative officers of the mint at Philadelphia, to which attention is invited.

Trusting this matter will receive your favorable recommendation,

I am, very respectfully,

E. O. LEECH,
Director of the Mint.

Hon. WILLIAM WINDOM,
Secretary of the Treasury, Washington, D. C.

TREASURY DEPARTMENT, OFFICE OF THE SUPERVISING ARCHITECT,
Washington, D. C., February 17, 1890.

SIR: I have the honor to acknowledge the receipt by reference from you of the letter of the 13th instant, addressed to you by the Committee on Public Buildings and Grounds, House of Representatives, requesting to be informed as to the present condition of the United States Mint building at Philadelphia, Pa., in regard to size, convenience, etc., for transacting the public business, the need of a new building for the purposes of the United States Mint, and such other information in regard to the subject as may be deemed of use to said committee in connection with H. R. bill 3310, introduced January 6, 1890, by Hon. Henry H. Bingham, to provide for the sale of the present United States Mint building and site, the purchase of land suitable for a site, and the erection thereon of a new public building for carrying on the business of the mint in Philadelphia, Pa., the proceeds of the sale of the present United States Mint property, or so much thereof as may be necessary, to be used for the purpose of purchasing a new site and erecting thereon a new building for said purpose, and to submit the following:

I invite attention to the statements made on pages 62 and 63 of the Annual Report of the Supervising Architect of the Treasury Department, 1889.

The mint building in Philadelphia has been changed in arrangements and enlarged by minor additions from time to time to meet the demands of the present public business, and practically all of the available ground within the metes and bounds of the site is now occupied by the building.

With the appropriation made by act of Congress approved October 2, 1888, viz, \$220,000, and the additional appropriation of \$200,000 asked for in the annual estimates, it is proposed to build a third story to the present building and extend the wings on each side of the entrance portico out to the street front as further additions to the structure.

By making a new assignment of the old portion of the structure with the additional floor area to be obtained by such improvements there would be better facilities for the conduct of the business of the mint than there is now afforded in the building.

These improvements, however, would not provide the convenience needed for the proper conduct of the work of the mint, nor secure full economy in the management that could be applied if a structure with sufficient ground area was erected that would enable the work of the coinage of metals to be done continuously on one floor without the necessity of irregular transfers of the metals during the process of its coinage between working rooms not continuously arranged, and would prevent the inconvenience and delay incident to the necessary use of elevator service between the different stories of the building.

The metals should be delivered at one station and pass regularly from that point through the several apartments contiguously arranged, properly equipped with the necessary furnaces, machines, plants, etc., and assigned to the different branches of the work incident to its completion, so that after the metals shall have reached the apartment in which the last branch of work thereon is to be done the coins will be perfected and ready for storage or distribution.

The actual cost of the present United States Mint building in Philadelphia, including the cost of alterations and repairs to June 30, 1889, is \$432,871.48 plus the cost of site—\$31,666.67—which aggregates \$464,538.15, in connection with which must be considered the work now being done under the appropriation of \$220,000 made by act of Congress approved October 2, 1888, and the appropriation asked for in the annual estimates.

From computations made in the office of the Supervising Architect of this Department, based upon information received, it is found that, to construct such a building, with proper lighting, ventilating, and heating facilities, that would afford proper ac-

commodations for the present and prospective needs of the mint in said city, \$1,500,000 will be required in addition to such amount as may be needed for the purchase of land suitably and adaptably located for the purpose.

After duly considering the subject, I am of the opinion that the convenience of the public business done at the mint and the economy of the public service would be best consulted by the acquisition of a new site and the erection thereon of a new suitable building for the exclusive use of the United States Mint.

I would therefore suggest that, to facilitate a speedy compliance with the provisions of the bill, should it become a law, said H. R. bill should be so modified as to make a specific appropriation for the purchase of land for a site and the erection of the building in addition to the sale of the present site and building, after the completion of the new building, and that the proceeds from such sale be deposited with the Treasurer of the United States as miscellaneous receipts derived from the sale of Government property.

Respectfully, yours,

JAMES H. WINDRIM,
Supervising Architect.

HOB. WILLIAM WINDOM,
Secretary of the Treasury,

On June 5, 1890, Mr. Darlington, from the Committee on Public Buildings and Grounds, submitted the following report:

[House report No. 2326, Fifty-first Congress, first session.]

The Committee on Public Buildings and Grounds, having had under consideration the bill (H. R. 9957) to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, submits the following report:

The necessity for the enlargement and improvement of the Mint of the United States at Philadelphia, for which this bill provides, has been a matter of consideration by Congress since 1880. The House and Senate committees of the Forty-sixth Congress reported favorably upon a similar measure, and the House Committee on Coinage, Weights, and Measures of the Forty-seventh Congress unanimously reported a bill which had originated in the Senate of like import. The necessity for increasing the facilities of the Philadelphia Mint has never been questioned, but from various causes the bills to which reference is made failed of final action in the House.

In considering the bill submitted, your committee has been greatly aided by information furnished by the Secretary of the Treasury and the Director of the Mint, re-enforced by the clear, concise, and intelligent statement of the superintendent and operative officers of the Philadelphia Mint, as well as by a memorial signed by the commissioners appointed by the President to conduct the annual trial of the pyx for the coinage of all the mints during the year 1889. From these various authorities, all in substantial agreement as regards the embarrassments to which the officers in charge are subjected by reason of confined quarters, entailing lack of machinery, imperfect ventilation and sanitation, your committee is clearly of the opinion that the provision for the enlargement of the present mint building included in the sundry civil bill of 1888 (\$220,000) signally fails to meet the requirements of effective public service. That provision was "for an additional story to and enlarging the building, including vaults, alterations, and other necessary work." Of this proposed enlargement of the building Supervising Architect J. H. Windrim says that, while it would afford somewhat better facilities for the conduct of business than at present exist, it would not provide the conveniences needed nor secure economy in management that could be secured by a structure with proper ground area. Nor can the enlargement already authorized be made without an additional appropriation.

The present mint was erected and completed for coinage purposes in 1833, and has been used, without material enlargement, fifty-seven years. The coinage executed in 1833, at which time the production of the precious metals in the United States was insignificant, was 10,370,700 pieces, of the value of \$3,765,710; and the total value of the gold and silver product for the ensuing ten years was only \$7,750,000. The present annual product of the precious metals in the United States approximates \$100,000,000, and the coinage of the Philadelphia Mint for the calendar year 1889 aggregated 94,012,194 pieces, of the value of \$24,804,854.84. In addition to the coinage of gold and silver the mint at Philadelphia is the only institution designated by law to execute minor coinage, for which the demand for small exchanges is cumulative and pressing. So great is the demand for these small coins that the Government has been obliged to purchase the blanks ready for stamping, while nine presses have been kept busy for many months in the execution of this coinage to supply pub-

lic demand. The work demanded of this mint has increased 800 per cent. since the completion of the present building in 1833, as is shown by its annual output.

Your committee finds a consensus of opinion among the officers familiar with coinage matters as respects the remedy, which is increased ground area. This is necessary for the efficient and proper conduct of the delicate and important processes of coinage, which, whether scientific or mechanical, are to be ranked as works of precision. The entire mechanical operations should be on a single floor, the subdepartments of each operative officer being contiguous and continuous. In default of this the work is hindered and the risk greatly increased. This is particularly true in the coining department, where the various processes for converting the ingot into coin have to be carried on in rooms often widely separated, however related the processes may be, the metal in its several stages passing from ground floor to second story, from second story to basement, and thence to the presses on the ground floor. It is evident that processes so important and so necessarily connected with national credit should be divested of all unnecessary risks. That is a desideratum; and it can be secured only by such an arrangement of the coining department as will admit of the carrying forward of the work continuously in rooms contiguous and at grade, so that the officer in charge may have the metal in its various stages under his eye.

Such necessary supervision of the processes of coining can not be secured in the present structure, even if the entire available ground space should be given up to the coiner. But the processes through which the metals pass before they can go to the coiner are many, and necessarily of absolute accuracy. The coinage laid upon this mint requires the melter and refiner to melt daily from five to seven net tons of silver. This important work, on the accuracy of which the integrity of our coin largely depends, has to be carried on in cramped quarters and at a disadvantage that greatly increases the labor and risk of that officer. The entire Treasury purchases of bullion assigned to this mint for conversion into coin have to be passed in at a window of a department not under the control of the melter and refiner, and no modification of the structure yet proposed would remove this difficulty. The room referred to is the deposit melting room, where the bullion of depositors is melted, a room that should be absolutely isolated from every other and from the public. The melter and refiner is, by courtesy and necessity, allowed to receive the Treasury purchases through the window of this room, and through the same window must be taken the fuel for its furnaces. This involves constant interruptions of the processes, and more or less confusion, alike unjust and detrimental to the operative officers concerned, the efficiency of public service, and to depositors, whose deposits are there prepared for assay.

The exigencies of the other operative departments of this mint confine the melter and refiner to a single room, in which he is required to melt and prepare ingots of gold, silver, nickel, and bronze. It is believed that conditions so incompatible with work that must be absolutely accurate or fail altogether do not exist in any mint of modern structure. No subdivision of any space available in the building can remedy this disability. Beyond these defects the chimney-stacks of the melter and refiner's department are overtopped by the walls of the adjoining buildings to the extent of five stories. This leaves the draught of the melting-furnaces at the caprice of the winds, which from the west impair the draught and from the east drive the fumes and product of combustion into the windows of neighboring residents. It may be regarded as merely a question of time when the neighboring residents will complain of this annoyance as a nuisance.

When the present structure was planned many of the processes of metallurgy now employed were unknown. Some improved machinery, operated by steam, was introduced in 1836. Improved appliances have been added from time to time, until now this mint lags behind a quarter of a century in the race of improvement simply because every inch of available space has been exhausted. Machinery of the most advanced order has become a necessity, and it awaits the purchaser who has space for its accommodation and operation. The mint at Philadelphia can not avail itself of such desirable and necessary appliances because its ground space is fully occupied already. The central area, originally intended for ventilating purposes and working space, has, from time to time, as the exigency demanded, been occupied by structures that impair ventilation and lighting and endanger the health, as they decrease the comfort and convenience, of the working force. The high modern structures on either hand prevent the escape and diffusion of the acid fumes from the refinery and cause them to pervade the entire building.

It is proper to note that certain operations by law authorized to be performed at the Philadelphia Mint are not performed at any of the other mints. The dies for the coinage of all the mints and for national medals are all designed and prepared at this mint, and all medals of a national character are executed in the same institution. The engraving department, one of the most important of all, because it must maintain uniformity of design in coinage, at present is indifferently accommodated. It can not be relieved by any modification of the present structure. The assayer and the melter and refiner perform intimately related functions, yet they are necessarily

located on different floors at present; nor would alterations of the structure enable them to occupy communicating apartments. The assay department of the Philadelphia Mint enjoys, and has from an early day enjoyed, an enviable repute for accuracy throughout the commercial world. Such repute is of incalculable value to the nation, since it goes to establish the very foundation of national credit through the known and invariable integrity of its coinage.

Your committee finds that it is impossible to put systematic methods in force in the present structure. Yet such methods are undoubtedly necessary to secure the highest results at a minimum risk and with economy. It is the parent mint, established early in the nation's career, and located at Philadelphia for reasons quite obvious. The location is near the sea-board, yet not exposed to the hazards of invasion; in a great commercial and manufacturing metropolis, and within easy communication of the trade centers of the Atlantic slope. The location is in itself a guaranty of safety for the treasure that naturally flows to the mint. And this is the foremost and richest nation of the world, the greatest producer of the money metals of all, and now, as for years, requiring more service from its mints than any other nation. Your committee submits that the parent mint of the foremost nation on the globe should not be second to any either in working space, appliances, or in that structural excellence and design which conjoined crystallize the history of national progress in adamant. While your committee fully discriminates between what is necessary and appropriate and what is extravagant and lavish in expenditures, it recommends such a reconstruction of the parent mint at Philadelphia as shall respond to public exigencies and redound to the credit of the nation.

In this connection it is proper again to refer to the fact that the commission appointed by the President to conduct the annual assay last February, was composed of men eminent in the business, political, and scientific world, many of them distinguished physicists and metallurgists, and that this commission, becoming impressed with the crowded condition of the mint building and its processes, unanimously memorialized Congress in favor of a new structure with greater ground space and approved modern appliances. The gentlemen of that commission represented every section of the Union, from Maine to California, and their unanimous testimony has value accordingly.

After giving full consideration to the facts submitted by the Secretary of the Treasury, the Director of the Mint, the superintendent of the mint at Philadelphia, and his operative officers, together with the statements of the Supervising Architect of the Treasury Department, the committee is enabled to conclude—

First. The present mint building at Philadelphia is entirely inadequate to the service required both as regards area and appliances.

Second. No enlargement of ground area is possible; to increase height will not remove the disadvantages under which the operations are performed.

Third. To remedy the disabilities so clearly set forth, a new site with ample ground area is absolutely necessary, and a new building on modern lines, with such modern appliances as experience has proved necessary for good work and precision, be erected and equipped.

The Director of the Mint states that of the sum of \$220,000 appropriated by the sundry civil bill of 1888 for improvements the sum of \$176,600.30 remains available, and that he has recommended, upon an estimate of the Supervising Architect, an increase of this balance to \$420,000. If then the mint remains at its present location, an immediate expenditure of \$420,000 will be necessary.

The bill submitted with this report provides for the purchase of a site and the erection of a new building at Philadelphia, at a cost not exceeding \$2,000,000, and the sale of the present building and site. The committee believes that a new site with ample ground space and in a desirable location can be procured at a cost of \$500,000, and that the property now occupied can be sold for at least \$800,000. The net cost therefore of the property would be \$1,200,000, against an appropriation of \$420,000 already asked and in part appropriated for the enlargement of the mint if it remains at its present location. It is probable that the Government can at this time purchase a desirable site at a less cost than at any future time. It failed to avail itself of the option of the entire area from its western foundations to Broad street at a moderate price some years ago, and again in 1882, when the land might have been had for \$400,000, and probably less. The same land can not be purchased to-day for less than \$2,000,000 with the improvements.

The committee assumes that the mint will be permanently located at Philadelphia, and as enlargement is a certainty, true economy points at the present as the proper time to provide therefor. The Philadelphia Mint was the first public building erected in the United States under Federal authority, and the act creating it was approved by President Washington. Its history and the coinage of the nation is one of the many historical associations that cluster around the city of Philadelphia—memorable in every patriotic impulse and action.

The committee recommend the passage of the bill with the following amendments:
 In line 12 strike out all after the word "dollars" down to and including line 15, which is the appropriating clause.

In line 26 strike out the words "by this act."

In line 38 strike out the word "said."

In line 41 strike out the word "said."

No action was taken, during the first session of the Fifty-first Congress, by the House of Representatives, on the favorable report, from the Committee on Public Buildings and Grounds on the bill providing for the purchase of a new site and the erection of a new mint at Philadelphia, and the bill remains on the House Calendar.

The foregoing documents so fully present the pressing necessity for a new and modern building for the immense and important business of the mint at Philadelphia that I feel that I can add nothing to their force, but I take this opportunity to most earnestly urge the importance of the measure and the advisability of prompt action. The time is opportune for the profitable sale of the present valuable site, which is entirely insufficient in ground area for the erection of a suitable building, and which can not be added to by the purchase of adjacent land, except at enormous expense.

STOCK OF MONEY IN THE UNITED STATES.

The following estimate of the stock of United States coin in the country, based upon previous tables, is presented for the date July 1, 1890:

OFFICIAL TABLE OF STOCK OF COIN IN THE UNITED STATES JULY 1, 1890.

Items.	Gold.	Silver.	Total.
Estimated stock of coin July 1, 1889.....	\$614, 068, 360	\$410, 104, 486	\$1, 024, 172, 846
Coinage fiscal year 1890	22, 021, 748	36, 815, 836	58, 837, 584
Net imports of United States coin, fiscal year 1890		119, 939	119, 939
Total	636, 090, 108	447, 040, 261	1, 083, 130, 369
Loss:			
Net exports of United States coin, fiscal year 1890.....	2, 002, 184	.....	2, 002, 184
United States coin melted for recoinage, fiscal year 1890	655, 475	588, 490	1, 243, 965
United States coin estimated to have been used in the arts, fiscal year 1890.....	3, 500, 000	200, 000	3, 700, 000
Total	6, 157, 659	788, 490	6, 946, 149
Estimated stock of United States coin July 1, 1890.....	629, 932, 449	446, 251, 771	1, 076, 184, 220

The value of the silver coin deducted, as melted for recoinage, represents the face value of uncurrent subsidiary coins transferred from the Treasury to the mints for recoinage, and of mutilated and defaced pieces of the same class of coin sold the mints by individuals.

In addition to the stock of gold and silver coin in the country July 1, 1890, the cost value of the gold and silver bullion in the mints and assay offices belonging to the Government at that date was as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES JULY 1, 1890.

Metals.	Value.
Gold.....	\$65, 630, 580
Silver (cost)	10, 656, 838
Total	76, 287, 418

In addition to the stock of silver bullion in the mints belonging to the Government, there was known to have been a considerable stock of silver bullion in New York City. I have no official information as to the stock of silver bullion aside from the bars on deposit with the Mercantile Safe Deposit Company, which the treasurer of that company informs me amounted, on June 30, 1890, to 6,003,153 ounces, against which 6,001 certificates of deposit had been issued.

The market price of silver at that date being \$1.05 per fine ounce, this stock corresponds in value to \$6,303,310.

Adding the value of the bullion in Government institutions and the silver in the vaults of the Mercantile Safe Deposit Company to the stock of coin, the total metallic stock of the United States July 1, 1890, was as follows:

METALLIC STOCK, JULY 1, 1890.

Coin and bullion.	Value.
Gold	\$695, 563, 029
Silver (bullion in mints and Mercantile Safe Deposit Company at cost value).....	463, 211, 919
Total	1, 158, 774, 948

The estimated metallic stock, at the commencement of the fiscal year, was as follows:

METALLIC STOCK, JULY 1, 1889.

Coin and bullion.	Value.
Gold	\$680, 063, 505
Silver (bullion in mints at cost value).....	420, 548, 929
Total	1, 100, 612, 434

From a comparison of these totals it will be seen that, notwithstanding the large export of gold in the fall of 1889 and the summer of 1890, the stock of gold in the United States increased during the last fiscal year \$15,499,524, and the stock of silver \$42,662,990.

The ownership of the stock of coin and bullion is exhibited in the following table:

OWNERSHIP OF GOLD AND SILVER IN THE UNITED STATES JULY 1, 1890.

Ownership.	Gold coin and bullion.	Silver coin and bullion.				Total gold and silver coin and bullion.
		Silver dollars.	Subsidiary silver coin.	Silver bullion.	Total silver.	
United States Treasury	\$190, 473, 247	\$15, 591, 479	\$22, 792, 718	\$10, 656, 838	\$49, 041, 035	\$239, 514, 282
National banks (July 18, 1890).....	151, 420, 192	\$22, 659, 070	4, 524, 801	.....	27, 183, 871	178, 604, 063
Banks other than national (gold coin holdings reported to Director of the Mint January 1, 1890).....	31, 212, 417	331, 175, 917	49, 507, 786	6, 303, 310	386, 987, 013	740, 656, 603
Banks other than national (not reporting) and in private hands.....	322, 457, 173					
Total	695, 563, 029	369, 426, 466	76, 825, 305	16, 960, 148	463, 211, 919	1, 158, 774, 948

* Gold coin and bullion in the Treasury, exclusive of \$130,830,859 gold certificates outstanding.
 † Silver dollars in the Treasury, exclusive of \$297,556,238 silver certificates outstanding.
 ‡ Includes Treasury and clearing-house gold certificates, \$77,431,100.
 § Includes \$15,865,318 silver certificates held by national banks.

The following table exhibits the stock of metallic and paper money in the United States, and the location of the same, July 1, 1890:

LOCATION OF THE MONEYS OF THE UNITED STATES, JULY 1, 1890.

Moneys.	In Treasury.	In national banks (July 18, 1890).	In other banks and general circulation.	Total.
METALLIC.				
Gold bullion	\$65,630,580			\$65,630,580
Silver bullion	10,656,838		\$6,303,310	16,960,148
Gold coin	255,673,526	*\$78,452,092	295,806,631	629,932,449
Silver dollars	313,147,717	6,793,752	49,484,997	369,426,466
Subsidiary silver coin	22,792,718	4,524,801	49,507,786	76,825,305
Total	667,901,379	89,770,645	401,102,924	1,158,774,948
PAPER.				
Legal-tender notes	†23,882,039	92,480,469	230,318,508	346,681,016
Old demand notes			56,032	56,032
Certificates of deposit	500,000	11,890,000		12,390,000
Gold certificates	26,732,120	72,968,100	57,862,759	157,562,979
Silver certificates	3,983,519	15,865,318	281,690,920	301,539,751
National-bank notes	‡4,365,838	§24,250,697	157,354,240	185,970,775
Total	59,463,510	217,454,584	727,282,459	1,004,200,553

* Includes \$4,463,000 clearing-house gold certificates.

† Includes \$11,890,000 held for the redemption of certificates of deposit for legal-tender notes, act June 8, 1872.

‡ Includes \$4,203,261 in process of redemption.

§ Includes \$3,066,269 of their own notes held by different national banks.

For the purpose of comparison, a similar table is presented for July 1, 1889:

LOCATION OF THE MONEYS OF THE UNITED STATES, JULY 1, 1889.

Items.	In Treasury.	In national banks (July 12, 1889).	In circulation.	Total.
METALLIC.				
Gold bullion	\$65,995,145			\$65,995,145
Silver bullion	10,444,443			10,444,443
Gold coin	237,586,792	*\$82,651,610	\$293,829,958	614,068,360
Silver dollars	279,045,351	6,786,730	47,670,569	333,502,650
Subsidiary silver coin	25,124,672	4,495,681	46,981,483	76,601,836
Total	618,196,403	93,934,021	388,482,010	1,100,612,434
PAPER.				
Legal-tender notes	†47,196,825	97,456,832	202,027,359	346,681,016
Old demand notes			56,442	56,442
Certificates of deposit	240,000	16,955,000		17,195,000
Gold certificates	36,918,323	69,517,790	47,612,439	154,048,552
Silver certificates	5,474,181	12,452,057	244,703,508	262,629,746
National-bank notes	4,158,330	‡27,715,587	179,505,046	211,378,963
Total	93,987,659	224,097,266	673,904,794	991,989,719

* Includes \$8,744,000 clearing-house gold certificates.

† Includes \$16,955,000 held for the redemption of certificates of deposit for legal-tender notes, act of June 8, 1872.

‡ Includes \$2,954,100 of their own notes held by the different national banks.

Of the stock of gold shown by official tables to have been in the United States on July 1, 1890, the Treasury and its branches held \$321,304,106, leaving \$374,258,923 in banks and among the people.

An effort was made by this Bureau to ascertain the amount of gold coin held by private and State banks, at the commencement of the calendar year 1890. The results of this census were presented in detail in my report on the "Production of Gold and Silver in the United States, 1889."

Out of 7,472 banks addressed, including all the state banks, savings banks, trust, deposit, and guaranty companies, and private banks and bankers in the United States, reports were received from 6,693, of which number 1,013 reported "No gold coin held."

Of the banks addressed, 36 had been merged into national banks; 95 had gone out of business, and the letters to 38 were returned by postmasters as unclaimed, leaving 741 as the number of banks reached which did not favor the Bureau with the information sought.

If the gold holdings of the banks which reported are a fair indication, proportionately, of the gold coin held by the banks which did not report, the amount of gold coin held by all the banks in the United States, exclusive of national, may be placed at \$34,000,000.

The following is a tabulation of the replies arranged by States:

TABLE OF THE GOLD COIN HOLDINGS OF BANKS OTHER THAN NATIONAL IN THE UNITED STATES, DECEMBER 31, 1889.

States and Territories.	State banks, private banks, and bankers:							Gold coin held December 31, 1889.
	Number addressed.	Number replying.	No coin held by those replying.	Merged into national banks.	Out of business.	Returned by post-office as unclaimed.	Unanswered.	
Alabama	60	38	6				22	\$149,186.00
Arizona	11	9					2	71,295.00
Arkansas	51	37	2		1		14	59,005.00
California	165	153	5	2	2	1	11	8,862,673.50
Colorado	96	88	7		4	1	7	310,218.50
Connecticut	30	17	4			1	12	99,699.50
Dakota	278	258	24		7	1	19	172,942.00
Delaware	7	5	2				2	11,605.50
District of Columbia	10	5					5	9,659.50
Florida	27	24	5				3	32,793.00
Georgia	96	49	8				47	178,227.00
Idaho	16	10			1		6	47,141.50
Illinois	494	445	46	4	6	2	47	985,675.00
Indiana	197	186	17		2	1	10	432,810.50
Indian Territory	5	5			1			19,358.00
Iowa	526	505	47		6	1	20	703,159.00
Kansas	583	530	67	3	21	14	39	470,794.00
Kentucky	137	125	5		1	1	11	369,139.00
Louisiana	24	13	2				11	49,911.00
Maine	16	13	6				3	1,078.50
Maryland	51	34	16				17	25,953.50
Massachusetts	83	50	38				33	\$3,812.50
Michigan	267	253	30		4	8	11	418,290.50
Minnesota	234	220	16	1	1	2	12	729,034.50
Mississippi	36	32	4				4	49,188.00
Missouri	347	329	19	3	6		18	1,060,004.00

REPORT ON THE FINANCES.

TABLE OF THE GOLD COIN HOLDINGS, ETC.—Continued.

States and Territories.	State banks, private banks, and bankers.							Gold coin held December 31, 1889.
	Number addressed.	Number replying.	No coin held by those replying.	Merged into national banks.	Out of business.	Returned by post-office as unclaimed.	Unanswered.	
Montana.....	21	16					5	256,580.00
Nebraska.....	486	450	19	5	12	4	32	349,006.50
Nevada.....	13	9					4	324,067.50
New Hampshire.....	10	6	2				4	1,850.00
New Jersey.....	22	15	2				7	23,020.00
New Mexico.....	10	7					3	7,360.00
New York.....	394	337	43		6	3	56	2,274,513.50
North Carolina.....	39	31	5				8	42,885.50
Ohio.....	286	260	36				24	535,339.50
Oregon.....	30	28					2	703,425.00
Pennsylvania.....	276	240	40			1	35	1,108,628.50
Rhode Island.....	18	15	7				3	3,716.50
South Carolina.....	43	29	5				14	18,814.50
Tennessee.....	78	75	5		3		3	157,012.50
Texas.....	147	129	13	6	3		18	541,807.50
Utah.....	10	8					2	192,772.50
Vermont.....	2	2	1					120.50
Virginia.....	76	62	10				14	82,363.00
West Virginia.....	31	28	1				3	82,180.00
Washington.....	31	27	2	3	1		4	506,407.50
Wisconsin.....	172	168	6	1	2		4	728,919.50
Wyoming.....	11	11	1					73,655.50
Total.....	6,053	5,386	*579	*28	*90	36	631	23,337,119.50
State and private banks.....	6,053	5,386	579	28	90	36	631	23,337,119.50
Savings-banks, etc.....	1,419	1,307	434	8	5	2	110	7,875,297.50
Total.....	7,472	6,693	1,013	36	95	38	741	31,212,417.00

States and Territories.	Savings-banks, trust, deposit, and guaranty companies, and clearing-house associations.							Gold coin held December 31, 1889.	Total gold coin held by banks other than national December 31, 1889.
	Number addressed.	Number replying.	No coin held by those replying.	Merged into national banks.	Out of business.	Returned by post-office as unclaimed.	Unanswered.		
Alabama.....	11	11			1			\$49,280.50	\$198,466.50
Arizona.....	1	1						1,175.00	72,470.00
Arkansas.....	2	1					1	405.00	59,410.00
California.....	42	41	3				1	2,611,743.00	11,474,416.50
Colorado.....	7	7	3					36,960.00	347,178.50
Connecticut.....	102	93	39	1	1		9	76,312.50	176,012.00
Dakota.....	29	22	13		1	1	6	10,217.50	183,159.50
Delaware.....	3	3	2					390.00	11,995.50
District of Columbia.....	2	2	1					450.00	10,109.50
Florida.....	6	3	1				3	342.50	33,135.50
Georgia.....	13	9	1				4	9,363.00	187,590.00
Idaho.....									47,141.50
Illinois.....	25	24	7	1			1	412,920.50	1,398,595.50

*Included in number replying.

TABLE OF THE GOLD COIN HOLDINGS, ETC.—Continued.

States and Territories.	Savings-banks, trust, deposit, and guaranty companies, and clearing-house associations.							Total gold coin held by banks other than national December 31, 1889.	
	Number addressed.	Number replying.	Not held by those replying.	Merged into national banks.	Out of business.	Returned by post-office as unclaimed.	Unanswered.		Gold coin held December 31, 1889.
Indiana	9	6				1	2	\$10,272.50	\$443,083.00
Indian Territory									19,358.00
Iowa	79	65	17				14	172,774.00	875,933.00
Kansas	51	44	29				7	24,010.50	494,804.50
Kentucky	12	12	3					104,295.00	473,434.00
Louisiana	3	2					1	6,867.50	56,778.50
Maine	62	62	18	1				19,517.50	20,596.00
Maryland	25	18	9				7	4,997.00	30,950.50
Massachusetts	200	199	92	1	1		1	251,598.50	255,411.00
Michigan	52	52	3					285,768.00	704,058.50
Minnesota	12	9	4				3	16,130.00	745,164.50
Mississippi	3	3	1					3,578.00	52,766.00
Missouri	73	69	12				4	401,380.00	1,461,384.00
Montana	1	1						38,136.00	294,716.00
Nebraska	22	18	4				4	8,587.50	357,594.00
Nevada									324,067.50
New Hampshire	70	69	29	2			1	22,273.00	24,123.00
New Jersey	34	32	11				2	36,419.50	59,439.50
New Mexico	1	1	1						7,380.00
New York	175	162	62	2	1		13	553,292.00	2,827,805.50
North Carolina	4	3					1	767.50	43,653.00
Ohio	43	43	7					108,376.00	643,715.50
Oregon	4	4						276,900.00	980,325.00
Pennsylvania	93	88	10				5	1,976,086.00	3,084,714.50
Rhode Island	36	35	25				1	34,562.00	38,278.50
South Carolina	12	12	6					37,258.50	56,073.00
Tennessee	21	14	3				7	29,848.50	186,861.00
Texas	9	4	1				5	6,750.00	548,557.50
Utah	1	1						50,000.00	242,772.50
Vermont	33	29	10				4	10,406.50	10,527.00
Virginia	16	13	5				3	13,342.00	95,705.00
West Virginia	3	3	1					6,445.00	88,625.00
Washington	7	7						45,835.00	552,242.50
Wisconsin	10	10	1					109,264.50	838,184.00
Wyoming									73,655.50
Total	1,419	1,307	* 434	* 8	* 5	2	110	7,875,297.50	31,212,417.00

*Included in number replying.

The number of silver dollars in circulation, that is, outside of the Treasury vaults, was on June 30, 1890, \$56,278,749, against \$54,457,299 at the commencement of the fiscal year, while the number of silver dollars owned by the people, that is, silver dollars and silver certificates in actual circulation, aggregated \$353,834,987, against \$311,612,864 on July 1, 1889. The number of silver dollars owned by the Treasury on July 1, 1890, was \$15,591,479, against \$21,889,786 on July 1, 1889.

The total amount of metallic and paper money in the United States, July 1, 1890, exclusive of the holdings of the United States Treasury

and of the silver bullion in the vaults of the Mercantile Safe Deposit Company, was \$1,429,307,302, a *per capita*, reckoned upon a population of 63,000,000 people, of \$22.68, against \$1,380,418,091 at the commencement of the fiscal year, an increase of money in circulation of \$48,889,211.

The following table exhibits approximately the stock of United States gold and silver coins in the country on November 1, 1890:

STOCK OF GOLD AND SILVER COIN IN THE UNITED STATES NOVEMBER 1, 1890.

Date.	Gold coin.	Silver coin.			Total gold and silver coin.
		Silver dollars.	Subsidiary.	Total silver coin.	
Stock July 1, 1890.....	\$629,932,449	\$369,426,466	\$76,825,305	\$446,251,771	\$1,076,184,220
Gain since that date.....	4,077,836	11,562,000.	320,286	11,882,286	15,960,122
Stock November 1, 1890.	634,010,285	380,988,466	77,145,591	458,134,057	1,092,144,342

The value of the gold and silver bullion in the mints and assay offices at the same date was approximately as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES NOVEMBER 1, 1890.

Metals.	Cost value.
Gold.....	\$60,855,395
Silver.....	17,736,440
Total.....	78,591,835

The amount of silver bullion in the vaults of the Mercantile Safe Deposit Company in New York, at the close of business October 30, was 7,072,261 ounces.

It is estimated by competent authorities in New York that there was, in addition to the silver deposited with the Mercantile Safe Deposit Company, a stock in the city of from 1,500,000 to 3,000,000 ounces.

The superintendent of the assay office in New York thinks, from inquiry that he has made, that it would be safe to fix the amount of silver in that city outside of the vaults of the Mercantile Safe Deposit Company at 2,000,000 ounces, which would make about 9,000,000 ounces of silver in New York, or about \$9,500,000 worth at the present price.

Adding the visible stock of bullion, that is, the gold and silver bullion in the mints and the silver bullion in New York City, to the stock of coin, the total metallic stock on November 1, 1890, was approximately as follows:

TOTAL METALLIC STOCK NOVEMBER 1, 1890.

Gold.....	\$694,865,680
Silver.....	485,370,497
	1,180,236,177

The following table exhibits the amount of paper and metallic money in the United States, and the location of the same on November 1, 1890:

LOCATION OF THE MONEYS OF THE UNITED STATES NOVEMBER 1, 1890.

Moneys.	In Treasury.	Outside of Treasury.	Total.
METALLIC.			
Gold bullion	\$60,855,395		\$60,855,395
Silver bullion	17,736,440	\$9,500,000	27,236,440
Gold coin	233,634,207	400,376,078	634,010,285
Silver dollars	315,278,902	65,709,564	380,988,466
Subsidiary silver coin	19,551,410	57,594,181	77,145,591
Total	647,056,354	533,179,823	1,180,236,177
PAPER.			
Legal-tender notes	12,263,263	334,417,753	346,681,016
Treasury notes (act July 14, 1890)	2,481,649	11,467,351	13,949,000
Old demand notes		56,032	56,032
Certificates of deposit	20,000	6,910,000	6,930,000
Gold certificates	36,482,690	138,173,979	174,656,669
Silver certificates	2,443,197	308,206,177	310,649,374
National bank notes	3,662,637	176,093,006	179,755,643
Total	57,353,436	975,324,298	1,032,677,734

From an examination of this table it will be seen that the total amount of metallic and paper money in circulation, that is, outside of the Treasury, on November 1, 1890 (exclusive of the visible stock of silver bullion in New York), was \$1,499,004,121, a per capita, reckoned upon 63,000,000 people, of \$23.80 against \$1,414,121,120 in circulation at the same date of last year, showing an increase in the amount of money in circulation between these dates of \$84,883,001.

GOLD AND SILVER USED IN THE INDUSTRIAL ARTS.

The institutions comprising the Mint service are required to ascertain the uses for which gold and silver bars paid out are intended, and the accounts are kept so as to show not only the value of the bars furnished for industrial purposes, but the character of the material used in the composition of such bars.

The following table exhibits the value of the gold and silver bars furnished manufacturers and jewelers by the United States assay office at New York during the calendar year 1889:

BAR MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS, ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK, DURING THE YEAR ENDED DECEMBER 31, 1889.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
Domestic bullion	389,930.624	\$8,060,581	3,171,567.81	\$3,523,964
United States coin			797.80	887
Foreign material	13,966.163	238,706	589,579.38	655,038
Old plate, jewelry, etc.	90,892.418	1,878,914	268,996.49	298,884
Total	494,789.205	10,228,201	4,030,941.48	4,478,823

The following table exhibits the value and material employed in the manufacture of bars of gold and silver, issued for use in the industrial arts by the mint at Philadelphia, during the calendar year 1889:

BARS MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES MINT AT PHILADELPHIA DURING THE YEAR ENDED DECEMBER 31, 1889.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	908.471	\$18,779.00		
Domestic bullion.....	28,661.009	592,476.00		
Old plate, jewelry, etc.....	4,199.785	86,817.00	10,849.86	\$12,055.00
Foreign material.....	4.645	96.00		
Total.....	33,773.910	698,168.00	10,849.86	12,055.00

For the purpose of ascertaining the amount of gold and silver contained in bars furnished directly by private works in the United States, for industrial consumption, a circular letter, inclosing a form of report, was addressed to forty-seven firms, believed to comprise all in the United States engaged in the business of manufacturing bars of gold and silver. Replies were received from thirty-eight of the firms addressed, of which twelve reported that no bars were manufactured by them during the year, while twenty-six furnished the Bureau with statements in detail showing the value and composition of the bars they made. It is thought that the nine not replying made no bars during the year for industrial use, and that the returns on the part of private works may be said to be complete.

The result of this inquiry is exhibited in the following table:

BARS FOR INDUSTRIAL USE FURNISHED GOLDSMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1889.

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	19,742	\$408,100	1,149	\$1,486
United States bars.....	81,159	1,677,715	372,105	481,105
Domestic bullion other than United States bars..	50,009	1,033,770	2,918,929	3,773,969
Foreign coin and bullion.....	119	2,456	2,249	2,909
Old plate, jewelry, and other old material.....	60,625	1,253,240	232,090	300,076
Total.....	211,654	4,375,281	3,526,522	4,559,545

Number of firms addressed.....	47	Number not manufacturing.....	12
Number replying.....	38	Number manufacturing.....	26

It will be noticed that "United States bars" were furnished by private refiners to goldsmiths and others during the year containing gold \$1,677,715, and silver \$481,105.

As these bars are included in those issued by the United States Assay Office at New York for use in the arts, they should, to prevent duplication, be deducted from the amount reported by private refineries.

Eliminating, therefore, "United States bars," the following table exhibits the work of private refineries in this line:

BARS FOR INDUSTRIAL USE (EXCLUSIVE OF GOVERNMENT BARS) FURNISHED GOLD-SMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1889.

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	19,742	\$408,100	1,149	\$1,486
Domestic bullion other than United States bars.	50,009	1,033,770	2,918,929	3,773,969
Foreign coin and bullion.....	119	2,456	2,249	2,909
Old plate, jewelry, and other old material.....	60,625	1,253,240	232,090	300,076
Total.....	130,495	2,697,566	3,154,417	4,078,440

The following table is a summary of the work of Government and private institutions in the preparation of bars for industrial use during the calendar year 1889:

GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1889 BY GOVERNMENT AND PRIVATE INSTITUTIONS, AND CLASSIFICATION OF THE MATERIAL USED.

Material.	Gold.	Silver.	Total.
United States coin.....	\$426,879	\$2,373	\$429,252
Domestic bullion.....	9,686,827	7,297,933	16,984,760
Foreign coin and bullion.....	291,258	657,997	949,255
Old material.....	3,218,971	611,015	3,829,986
Total.....	13,623,935	8,569,318	22,193,253

Comparing the totals of this table with the results of a similar inquiry for the preceding year, it appears that there was an increase in the amount of the precious metals used in the industrial arts, the value of the gold bars used being \$13,623,935, in 1889, against \$13,324,025 in 1888, and of the silver bars \$8,569,318 against \$7,908,148.

The amount of domestic gold bullion used in the composition of bars furnished jewelers, during the calendar year 1889, was \$9,686,827, and silver \$7,297,933, the latter corresponding to 6,090,496 fine ounces.

The amount of United States gold coin reported to have been melted for use in the composition of bars furnished for industrial uses, during the calendar year, was \$426,879, against an estimated annual melting down of \$3,500,000 of United States gold coin for industrial use, based on four censuses taken by the Bureau of the Mint for different years as to the direct employment of the precious metals by jewelers and others in the manufacture of watches, jewelry, and in gilding, while the amount of United States silver coin reported as melted in the composition of bars during the year was \$2,373, against a reported melting down by jewelers and others in the censuses referred to of \$200,000 of United States silver coin.

Assuming that the melting of coin for use in manufactures and repairs has not diminished, the value of the precious metals used in the

industrial arts in the United States, during the calendar year 1889, was, approximately: Gold, \$16,697,000; silver, \$8,767,000 (coining value).

It has not been the practice of the Bureau to solicit information from private works as to the preparation of bars of gold and silver during fiscal years.

The following tables exhibit, however, the value of the bars of gold and silver issued by Government institutions for industrial uses during the last fiscal year:

BARs MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS, ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....			1, 157. 68	\$1, 496. 80
Domestic bullion	418, 186. 688	\$8, 644, 686. 06	2, 940, 460. 29	3, 801, 807. 24
Foreign material	14, 920. 983	308, 444. 09	792, 854. 52	1, 025, 104. 84
Old plate, jewelry, etc.....	93, 688. 814	1, 936, 719. 66	277, 198. 42	358, 397. 95
Total	526, 796. 485	10, 889, 849. 81	4, 011, 670. 91	5, 186, 806. 83

BARs MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS, BY THE UNITED STATES MINT AT PHILADELPHIA, DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	870. 050	\$17, 985. 53	232. 24	\$258. 05
Domestic bullion	31, 591. 725	653, 058. 92	99, 670. 86	110, 745. 40
Foreign material.....	4. 645	96. 02	191. 83	213. 14
Old plate jewelry, etc.....	3, 821. 163	78, 990. 45	12, 893. 75	14, 326. 39
Total	36, 287. 533	750, 130. 92	112, 968. 68	125, 542. 98

The following table is a recapitulation of the work of the two institutions, the assay office at New York and the mint at Philadelphia (being the only Government institutions which furnished bars of gold and silver for industrial use during the fiscal year):

BARs MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS, ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK AND THE UNITED STATES MINT AT PHILADELPHIA, DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	870. 050	\$17, 985. 53	1, 389. 92	\$1, 754. 85
Domestic bullion	449, 778. 413	9, 297, 744. 98	3, 040, 131. 15	3, 912, 552. 64
Foreign material	14, 925. 628	308, 540. 11	793, 046. 35	1, 025, 317. 98
Old plate jewelry, etc.....	97, 509. 977	2, 015, 710. 11	290, 092. 17	372, 724. 34
Total	563, 084. 068	11, 639, 980. 73	4, 124, 659. 59	5, 312, 346. 81

Comparing the totals of the above table with the work of the preceding fiscal year, it appears that the gold bars paid out at these two institutions for use in the industrial arts, during the last fiscal year, aggregated \$11,639,980, against \$10,324,840 in the preceding year, and silver bars \$5,312,349, against \$4,156,829. So that notwithstanding the enormous sum of \$25,464,000 of gold and silver was consumed in industries and manufactures in this country during the calendar year 1889, the consumption has increased since then.

PRODUCT OF GOLD AND SILVER.

The statistics of the production of gold and silver in the United States for the calendar year 1889, were presented in a special report to Congress, 10,000 copies of which were printed by resolution of Congress under the title "Production of Gold and Silver in the United States, 1889."

The statistics of production are collected only for calendar years.

The total product of gold and silver from the mines of the United States, exclusive of foreign bullion and ores smelted or refined in this country, was estimated to have been, during the calendar year 1889, as follows:

Metals.	Fine ounces.	Commercial value.	Coining value.
Gold.....	1,587,000	\$32,800,000	\$32,800,000
Silver.....	50,000,000	46,750,000	64,646,464
Total.....		79,550,000	97,446,464

The following tables exhibit, approximately, the total product of gold and silver from the mines and smelters of the United States during the calendar year 1889, including the amount obtained from foreign material treated, being the product in fine bars reported by private refineries together with the unrefined gold and silver bullion deposited at Government institutions.

It must be distinctly understood that, in these tables, the quantity of gold and silver obtained from foreign ores and bullion smelted or refined in the United States is included:

GOLD PRODUCT OF REFINERIES IN THE UNITED STATES, 1889.

Items.	Fine ounces (troy).		
	Domestic.	Foreign.	Total.
Reported product of private refineries in the United States.....	847,865	63,811	911,676
Unrefined gold deposited at Government institutions.....	689,658	926,558	1,616,216
Total.....	1,537,523	990,369	2,527,892

SILVER PRODUCT OF REFINERIES IN THE UNITED STATES, 1889.

Reported product of private refineries in the United States.....	47,864,982	9,214,419	57,079,401
Unrefined silver deposited at Government institutions.....	2,024,700	1,132,368	3,157,068
Total.....	49,889,682	10,346,787	60,236,469

The distribution of the product of our own mines among the producing States and Territories was approximately as follows:

APPROXIMATE DISTRIBUTION, BY PRODUCING STATES AND TERRITORIES, OF THE PRODUCT OF GOLD AND SILVER IN THE UNITED STATES FOR THE CALENDAR YEAR 1889.

State or Territory.	Gold.		Silver.		Total value.
	Fine ounces.	Value.	Fine ounces.	Coining value.	
Alaska	43, 537	\$900, 000	8, 000	\$10, 343	\$910, 343
Arizona	43, 537	900, 000	1, 500, 000	1, 939, 393	2, 839, 393
California	628, 875	13, 000, 000	800, 000	1, 034, 343	14, 034, 343
Colorado	169, 312	3, 500, 000	16, 000, 000	20, 686, 868	24, 186, 868
Dakota	140, 287	2, 900, 000	50, 000	64, 646	2, 964, 646
Georgia	5, 176	107, 000	360	465	107, 465
Idaho	96, 750	2, 000, 000	3, 400, 000	4, 395, 959	6, 395, 959
Michigan	3, 386	70, 000	60, 000	77, 575	147, 575
Montana	169, 312	3, 500, 000	15, 000, 000	19, 393, 939	22, 893, 939
Nevada	145, 125	3, 000, 000	4, 800, 000	6, 206, 060	9, 206, 060
New Mexico	48, 375	1, 000, 000	1, 130, 000	1, 461, 010	2, 461, 010
North Carolina	7, 014	145, 000	3, 000	3, 878	148, 878
Oregon	58, 050	1, 200, 000	30, 000	38, 787	1, 238, 787
South Carolina	2, 177	45, 000	180	232	45, 232
Texas			232, 031	300, 000	300, 000
Utah	24, 187	500, 000	7, 000, 000	9, 050, 505	9, 550, 505
Washington	8, 466	175, 000	80, 000	103, 434	278, 434
Alabama, Maryland, Tennessee, Virginia, Vermont, and Wyoming	1, 209	25, 000	1, 000	1, 293	26, 293
Total	1, 594, 775	32, 967, 000	50, 094, 571	64, 768, 730	97, 735, 730

The product of gold and silver from the mines of the United States, exclusive of foreign material smelted or refined in the United States, has been, since 1878, approximately as follows:

PRODUCT OF GOLD AND SILVER FROM MINES IN THE UNITED STATES SINCE 1878.

Calendar years.	Gold.		Silver.		
	Fine ounces.	Value.	Fine ounces.	Commercial value.	Coining value.
1878	2, 476, 800	\$51, 200, 000	34, 960, 000	\$40, 270, 000	\$45, 200, 000
1879	1, 881, 787	38, 900, 000	31, 550, 000	35, 430, 000	40, 800, 000
1880	1, 741, 500	36, 000, 000	30, 320, 000	34, 720, 000	39, 200, 000
1881	1, 678, 612	34, 700, 000	33, 260, 000	37, 850, 000	43, 000, 000
1882	1, 572, 187	32, 500, 000	36, 200, 000	41, 120, 000	46, 800, 000
1883	1, 451, 250	30, 000, 000	35, 730, 000	39, 660, 000	46, 200, 000
1884	1, 489, 950	30, 800, 000	37, 800, 000	42, 070, 000	48, 800, 000
1885	1, 538, 325	31, 800, 000	39, 910, 000	42, 500, 000	51, 600, 000
1886	1, 693, 125	35, 000, 000	39, 440, 000	39, 230, 000	50, 000, 000
1887	1, 596, 375	33, 000, 000	41, 260, 000	40, 410, 000	53, 350, 000
1888	1, 604, 841	33, 175, 000	45, 780, 000	43, 020, 000	59, 195, 000
1889	1, 587, 000	32, 800, 000	50, 000, 000	46, 750, 000	64, 646, 464

In the Appendix will be found a table showing the value of the gold and silver produced annually in the United States since 1792.

A table will also be found, compiled principally from statistics furnished by foreign governments at the instance of this Bureau, and revised from latest reports received, exhibiting the quantity and value of the gold and silver produced by the principal producing countries of the world, during the calendar years 1887, 1888, and 1889.

In the preparation of this table, in cases where official estimates or reports were not at hand, either the product officially reported for the preceding or some near year has been used, by way of estimate, or the product as ascertained from other reliable sources; but in all cases where the product credited a producing country is not the official estimate, this fact, as well as the data upon which the estimate is based, has been stated in a foot-note.

The value of silver in this table, as in similar tables for other years published in the reports of this Bureau, has, for purposes of uniformity and comparison, been reckoned at the coining rate of silver, viz, \$1.2929 per fine ounce.

The following table exhibits the product of the precious metals in the world for each calendar year since 1873. It gives the silver product at its commercial value, calculated at the average market price of silver each year, as well as its coining value:

PRODUCT OF GOLD AND SILVER IN THE WORLD FOR THE CALENDAR YEARS 1873-89.

Calendar years.	Gold.	Silver.		
		Fine ounces (Troy).	Commercial value.	Coining value
1873.....	\$96,200,000	63,267,000	\$82,120,000	\$81,800,000
1874.....	90,750,000	55,300,000	70,673,000	71,500,000
1875.....	97,500,000	62,262,000	77,578,000	80,500,000
1876.....	103,700,000	67,753,000	78,322,000	87,600,000
1877.....	114,000,000	62,648,000	75,240,000	81,000,000
1878.....	119,000,000	73,476,000	84,644,000	95,000,000
1879.....	109,000,000	74,250,000	83,383,000	96,000,000
1880.....	106,500,000	74,791,000	85,636,000	96,700,000
1881.....	103,000,000	78,890,000	89,777,000	102,000,000
1882.....	102,000,000	86,470,000	98,230,000	111,800,000
1883.....	95,400,000	89,177,000	98,986,000	115,300,000
1884.....	101,700,000	81,597,000	90,817,000	105,500,000
1885.....	108,400,000	91,652,000	97,564,000	118,500,000
1886.....	106,000,000	93,276,000	92,772,000	120,600,000
1887.....	105,775,000	96,141,000	94,048,000	124,304,000
1888.....	110,244,000	108,888,000	102,243,000	140,784,000
1889.....	121,162,000	124,769,000	116,674,000	161,318,000

WORLD'S COINAGE.

In the Appendix will be found a table exhibiting the value of the coinage of gold and silver by each of the nations of the world, so far as reported, during the calendar years 1887, 1888, and 1889.

The following summary is presented:

REPORT ON THE FINANCES.

WORLD'S COINAGE.

Calendar years.	Gold.	Silver, coin- ing value.
1887.....	\$124,992,465	\$163,411,897
1888.....	134,828,855	134,922,344
1889.....	168,901,519	135,602,064

The gold coinages executed during the year 1889 were unusually large, comprising, in addition to a gold coinage by this country of \$21,413,931, a gold coinage of \$48,166,214 by Germany, \$36,502,536 by Great Britain, \$29,325,529 by Australia, and \$18,855,097 by Russia, the others not being so important.

It will be understood that the value of the coinage executed does not represent the amount of gold and silver of current production used for this purpose, for the reason that the coinages reported include the recoinage of both domestic and foreign coins, as well as old material used in coinage. Notwithstanding each government was specifically requested to report the amount of recoinage as well as the total coinage, the data covering recoinages are not sufficiently complete to afford a fair presentation of the total amount of old coins melted down, probably for the reason that the information was not accessible.

The following table of recoinage for the calendar years 1888 and 1889, however, have been prepared from the information furnished by foreign governments:

RECOINAGES REPORTED BY CERTAIN COUNTRIES, CALENDAR YEARS 1888 AND 1889.

Countries.	1888.		1889.	
	Gold.	Silver.	Gold.	Silver.
United States.....	\$507,916	\$460,300	\$4,666,442	\$1,173,526
Great Britain.....	8,163,388	1,146,941	2,937,084	1,129,476
Canada.....		17,174		
Australia.....	483,433		658,982	
India.....	2,848	2,949,848	1,148	4,731,944
France.....		1,112,379	1,596,801	
Switzerland.....	16,984			217,125
Spain.....		4,436,804		
Italy.....				60,208
Portugal.....		1,036,800		
Netherlands.....				132,660
Germany.....	16,321,492	989,127	7,946,065	177,079
Austria-Hungary.....			9,229	
Denmark.....		8,040		27,607
Turkey.....	66,000	74,448		
Norway.....				23,718
Sweden.....				127,389
Egypt.....		81,483		
Russia.....				762,480
Mexico.....		337,558		
Colombia.....		663,069		65,516
Brazil.....		202,278		
Japan.....			15	23,539
Total.....	25,562,061	13,516,249	17,815,766	8,651,907

SUMMARY OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES.

The precious metals received at the mints and assay offices of the United States, during the fiscal year 1890, aggregated in value \$92,793,958, an increase of \$2,436,055 over the deposits of the preceding fiscal year.

The value of the precious metals deposited but partially measures the operations necessary for their metallurgical and mechanical treatment and final manufacture into coin or bars.

The magnitude of the operations of the melting and refining departments of the coinage mints and of the assay office at New York, during the past year, is exhibited in the following table:

BULLION OPERATIONS OF THE MELTING DEPARTMENTS, 1890.

Metals.	Standard ounces.	Coining value.
Gold.....	4, 293, 619	\$79, 881, 282
Silver.....	75, 072, 323	87, 356, 883
Total		167, 238, 165

The amount and value of the precious metals operated upon in the coining departments of the four coinage mints in the manufacture of finished coins from ingots prepared by the melting departments were as follows:

BULLION OPERATIONS OF THE COINING DEPARTMENTS, 1890.

Metals.	Standard ounces.	Coining value.
Gold.....	2, 521, 361	\$46, 909, 041
Silver.....	65, 293, 056	75, 977, 373
Total		122, 886, 414

The work of the minor assay offices, which consisted in the manufacture of unparted bars of gold and silver, was as follows:

OPERATIONS OF MINOR ASSAY OFFICES, 1890.

Metals.	Standard ounces.	Coining value.
Gold.....	192, 625	\$3, 538, 723
Silver.....	68, 544	79, 761
Total		3, 638, 484

The following table is a summary of the three preceding tables, intended to exhibit the work of the mints and assay offices so far as relates to the precious metals during the fiscal year:

BULLION OPERATED UPON IN THE MELTING AND COINING DEPARTMENTS OF ALL THE MINTS AND ASSAY OFFICES, 1890.

Metals.	Standard ounces.	Coining value.
Gold.....	7, 007, 605	\$130, 374, 046
Silver.....	140, 433, 923	163, 414, 017
Total		293, 788, 063

The quantity of precious metals operated upon in the mints and assay offices of the United States, during the last fiscal year, aggregated 240 tons of gold and 4,817 tons of silver.

The value of the gold and silver wasted in operating upon this vast quantity of bullion was only \$10,349. In addition, however, to operative wastage, a loss of \$15,792.05 was incurred, being the difference between the value of the precious metals in sweeps recovered in the operative departments as ascertained by mint assay and credited the operative officers, and the amount realized to the Government from the sale of the sweeps which are of too base a character to be worked advantageously in Government refineries. The value of the operative wastage and loss on sale of sweeps was \$26,141.05.

Against these losses there were incidental gains in the operations on bullion as follows:

Value of surplus bullion returned by operative officers.....	\$25, 876. 94
Value of precious metals recovered in grains and deposit melting-room sweeps.....	5, 945. 43
Gain on bullion shipped from the minor assay offices to the mint at Philadelphia for coinage.....	4, 861. 50
Total operative gains.....	36, 683. 87

Deducting the value of the total operative wastage and loss on sale of sweeps from the value of the incidental gains of bullion, there was a *net gain* in the operations of the mints during the year of \$10,542.82.

The relative cost of the coinage executed at the four coinage mints, during the year, is exhibited in the following table:

COST OF COINAGE AT EACH MINT, 1890.

Location of Mint.	Pieces coined.	Pieces coined, exclusive of minor coins.	Expenses for salaries, wages, and incidentals.	Cost per piece, including minor coinage.	Cost per piece, exclusive of minor coinage.
Philadelphia.....	93, 707, 137	27, 040, 358	\$581, 082. 13	\$0. 0062+	\$0. 0215-
San Francisco.....	6, 535, 474	6, 535, 474	264, 097. 80	.....	. 0404-
New Orleans.....	10, 925, 000	10, 925, 000	200, 171. 38	.....	. 0183+
Carson.....	1, 530, 460	1, 530, 460	124, 928. 52	.....	. 0816+
Total and average.....	112, 698, 071	46, 031, 292	1, 170, 279. 83	0. 0104-	. 0254+

It is inequitable to draw comparisons between the relative cost of coinage at the various mints, as exhibited in the above table, for the reason that the character and amount of the coinages executed at them is so dissimilar. At the Philadelphia mint, in addition to a great variety of gold and silver coinage, all the minor coinage is executed, the blanks for which are purchased under contract ready for striking, so that the only mechanical operations necessary to convert them into coin consist in heating and cleaning the disks and striking the coin. At the mint at San Francisco, on the other hand, the bulk of the gold coinage is executed, which requires greater care and skill. At the mint at New Orleans, where the coinage consists exclusively of silver dollars, a fair estimate of the cost of coining silver dollars may be obtained—1.8 cents per piece. The expense per piece of coinage at the mint at Carson

is very much greater than at the other mints, partly because the operations are very limited on account of lack of machinery as well as a stock of bullion, but also for the reason that the cost of repairs and renovating of the building, which has been closed for coinage purposes for four years, is included in the cost of coinage.

The following table exhibits the proportion of good coins produced from ingots operated upon at each of the coinage mints, during the year:

PERCENTAGE OF GOOD COIN PRODUCED FROM INGOTS OPERATED UPON FOR THE FISCAL YEAR 1890.

Coinage mints.	Gold.	Silver.
	<i>Per cent.</i>	<i>Per cent.</i>
Philadelphia.....	41.9	48.0
San Francisco.....	47.8	47.3
New Orleans.....		49.9
Carson.....	51.5	54.6

MINT AT PHILADELPHIA.

The value of the gold and silver deposited at the mint at Philadelphia, during the fiscal year 1890, was:

Gold.....	\$4,400,858.75
Silver.....	17,827,987.76

In addition, 430,894 pounds of minor coinage metal were received.

In the assayer's department the number of assays made, during the year, was, approximately:

Gold.....	15,100
Silver.....	42,800

The quantity of the precious metals operated upon by the melter and refiner was:

	Standard ounces.
Gold.....	864,019
Silver.....	37,429,865

This officer returned in settlement, at the close of the fiscal year, a surplus of 197.040 standard ounces of gold and 322.40 standard ounces of silver over and above the amount with which he was charged.

The number of melts made in the same department and the number condemned, during the year, were as follows:

MELTS OF GOLD AND SILVER, 1890.

Metals.	For bars.	For ingots.	
		Made.	Condemned.
Gold.....	310	83	3
Silver.....	1,116	11,732	111
Total.....	1,426	11,815	114

The operations of the refinery are exhibited in the following table:

Bullion.	Gold.	Silver.
Sent to refinery:	<i>Ounces.</i>	<i>Ounces.</i>
Gross weight	402,754.798	449,329.57
Standard ounces by assay	241,637.069	638,239.92
Returned from refinery	241,730.231	641,641.97

The minor coinage metal for recoinage passing through this department, during the year, aggregated 237,239 pounds.

The operations of the coining department, comprising gold, silver, and minor coinage metal, are exhibited in the following tables:

Metals received.	Ounces.
Gold	285,599.07
Silver	35,425,055.56
Minor coinage metal	8,062,659.84

In the aggregate about 1,500 $\frac{3}{4}$ tons.

The coiner's wastage for the year was:

Description.	Standard ounces.
Gold	209.71
Silver	4,208.71

The coinage executed was as follows:

Description.	Number of pieces.	Value.
Gold	177,397	\$2,209,548.50
Silver	26,826,961	19,758,024.30
Minor coins	66,666,779	1,416,851.73
Total	93,707,137	23,384,424.53

The percentage of coins produced from ingots operated upon was as follows: Gold, 41.9 per cent; silver, 48 per cent.

The number of medals struck in the same department, for the year, was as follows:

Gold	133
Silver	2,199
Bronze	368
Total	2,700

Under the efficient management of the present superintendent, Mr. O. C. Bosbyshell, the mint at Philadelphia has been materially improved, both as regards comfort and convenience, and especially in the impor-

tant particular of appliances to insure more effective service in several departments. The rooms in the basement, long devoted to an accumulation of cast-off material, have been reclaimed by the removal and sale of the débris, the proceeds being deposited in the Treasury. Considerable new space has thus been made available, and has been occupied to great advantage. The engine-rooms have been renovated, safeguards against accident provided, and new pumping apparatus added, by which a full supply of water is now distributed through the upper building. The dressing-rooms of the employés have been greatly improved by new closets, extending space and light and improved lavatory. New granolithic floors have been laid in the transfer weigh-room, the coin-room, and the court-yard, permitting heavy trucks to move easily at grade. A new apparatus for heating blanks has been erected in the coining-room. The weigh-room has been shut off from the public by a glazed partition, and that department is now properly isolated. A new stone floor has been put in. It has also been refurnished and all space utilized for working to advantage. The obstructions in the south corridor have been removed, giving spaciousness and light.

The cashier's room has been considerably improved by re-arranging the counter, but more important improvements, intended to double the working space, are contemplated. Important and valuable improvements, both as regards efficiency and careful and economic working, have been introduced in the assay department of the mint, consisting in an entire renovation of the old and dilapidated quarters of that most important branch of the mint; the old coke furnaces have been torn out and replaced by modern gas furnaces of more approved constructions; the floor has been tiled, and the walls lined with glazed brick; a skylight has been set in the roof, which affords largely increased light, and an eight-horse power electric motor has been placed in the attic. The assayer's laboratory is, at present, probably as well appointed as any in the country for the work required. The entire mint building and the vaults are now lighted with incandescent lights connected with the mains of the Edison Company.

Such part of the court-yard as is inclosed has had the gravel roofs removed and skylights substituted, by which artificial light is superseded and ventilation secured for the dressing-rooms and the rolling-room. Portions of the brick arches have been removed from the balconies overlooking court-yard and Hyatt vault lights substituted, giving a flood of light to the lower passages. The iron water-tanks have been removed and new wooden ones placed on the roof on either side, giving light to the assayer and adjusting room, and two rooms have been erected on the inner roof slopes, one for the master mechanic and the other for the melter and refiner's laboratory. Access to these new rooms is afforded by iron stair-cases. A new room for the adjuster of scales and weights has been provided and better quarters for the plumber, painters, and house-cleaners.

Among the most important improvements to secure light and ventilation are the eight skylights erected in the adjusting room, by which artificial light is rendered unnecessary during ordinary weather. The same improvement has been made in the machine-shop and in the die-making room. The chief clerk's room and that of the book-keeper's adjoining have also been furnished with large skylights and ventilating appliances.

The expenditures for the different classes of supplies for the mint at Philadelphia during the fiscal year, were as follows:

EXPENDITURES AT THE MINT AT PHILADELPHIA, FOR THE FISCAL YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Engraver.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....	\$97.90		\$181.34		\$455.56	\$3,975.05	
Belting.....	1,051.90		20.97	\$21.25	31.56		\$0.60
Charcoal.....					951.08	584.13	98.11
Chemicals.....	154.24	\$2.08	158.42	1,352.05			21.85
Coal.....	4,784.06	33.00	66.92	82.13	2,022.72	5.50	
Copper.....					14,100.00		
Crucibles, covers, stirrers, and dippers.....			45.94		2,723.50	114.70	
Dry goods.....	23.27	10.29	6.83	84.83	128.64	42.55	
Fluxes.....					2,621.80	3,529.43	
Freight and drayage.....	14.72						
Gas.....	7,904.50						
Gloves and gauntlets.....	219.07		3.22	4,782.22	2,074.33	67.73	.67
Hardware.....	1,526.21	55.45	1.50	376.26	74.67		5.29
Ice.....	662.38					63.72	
Iron and steel.....	276.85			54.88	101.22		363.82
Labor and repairs.....	6,583.30		70.98	2,675.46	388.01		
Loss on sale of sweeps.....	407.77					871.77	
Lumber.....	1,788.91			87.57			
Machinery and appliances.....	1,190.97		1,218.20	1,466.00	27.40		
Metal-work and castings.....	1,727.01		589.53	1,433.08	1,603.98	12.00	94.74
Oils.....	359.08	10.20	1.04	260.55	214.39		.76
Salt.....			1.02			134.36	
Stationery, printing, and binding.....	1,104.08			.60	.90		
Sundries.....	12,613.43	41.59	3,558.89	5,083.51	537.07	78.97	287.39
Telegraphing.....	9.75						
Washing.....	112.82						
Water.....	548.00						
Wood.....				4,079.32			
Zinc.....						1,635.58	
Total.....	43,160.22	152.61	5,924.80	21,839.71	28,056.83	11,115.49	873.23
Salaries.....	23,550.00		5,000.00	5,000.00	5,000.00		3,000.00
Wages of workmen.....	108,000.72	14,306.34	11,677.04	234,832.27	59,277.86	9,155.02	11,430.50
Total.....	174,710.94	14,458.95	22,601.84	261,671.98	92,334.69	20,270.51	15,303.73

SUMMARY.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Acids.....	\$4,709.85	Gas.....	\$7,904.50
Belting.....	1,126.28	Gloves and gauntlets.....	7,147.24
Charcoal.....	1,633.32	Hardware.....	2,039.38
Chemicals.....	1,688.64	Ice.....	726.10
Coal.....	6,994.33	Iron and steel.....	796.77
Copper.....	14,100.00	Labor and repairs.....	9,717.75
Crucibles, covers, stirrers, and dippers.....	2,884.14	Loss on sale of sweeps.....	1,279.54
Dry goods.....	296.41	Lumber.....	1,876.48
Fluxes.....	6,151.23	Machinery and appliances.....	3,902.57
Freight and drayage.....	14.72	Metal-work and castings.....	5,460.34

EXPENDITURES AT THE MINT AT PHILADELPHIA, 1890—Continued.

SUMMARY—Continued.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Oils.....	\$846.02	Zinc.....	\$1,635.58
Salt.....	135.38		
Stationery, printing, and binding.....	1,105.58	Total.....	111,122.89
Sundries.....	22,200.85		
Telegraphing.....	9.75	Salaries.....	41,550.00
Washing.....	112.82	Wages of workmen.....	448,679.75
Water.....	548.00		
Wood.....	4,079.32	Total.....	601,352.64
Refinery earnings for the period.....			\$17,673.60

Coinage.	No. of pieces.	Value.
Gold.....	177,397	\$2,209,548.50
Silver.....	26,862,961	19,758,024.30
Minor coins.....	66,666,779	1,416,851.73
Total.....	93,707,137	\$23,384,424.53

REMARKS.—“Assayer’s materials” include matrasses, pipettes, dishes, etc; “Dry goods” include cost of material for mittens, sleeves, toweling, coin-sacks, scale-covers, etc.; “Labor and repairs” includes only temporary labor on repairs; “Sewing” includes the making of mittens, sleeves, coin-sacks, scale-covers, towels, etc.; “Sundries” includes only such items as can not readily be classified.

At the close of the fiscal year, the bullion and coin in the mint at Philadelphia were weighed under the supervision of Mr. Cabel Whitehead, the assayer of this bureau, who reported that he found on hand all the public money with which the superintendent was charged.

MINT AT SAN FRANCISCO.

The deposits at the mint at San Francisco, during the fiscal year 1890, were as follows:

Metal.	Standard ounces.	Value.
Gold.....	1,010,891.532	\$18,807,284.86
Silver.....	5,266,922.87	6,128,782.93
Total.....		24,936,067.79

The melter and refiner received, during the year, bullion containing 2,064,228.459 standard ounces of gold.

He made 717 melts of gold ingots, of which 3 were condemned.

He returned to the superintendent, at the close of the year, in settlement of his accounts an excess of 638.776 standard ounces of gold, valued at \$11,884.20.

He received, during the year, bullion containing 9,558,586.50 standard ounces of silver. He made 5,189 melts of silver ingots, of which 2 were condemned, and returned in settlement to the superintendent at the close of the year 222.13 standard ounces of silver, valued at \$199.08.

196,447 standard ounces of gold and 878,399 standard ounces of silver were operated upon in the refinery; during the year.

The number of melts of ingots made and condemned at this mint from 1874 to 1890 were as follows:

MELTS OF INGOTS MADE AND CONDEMNED AT THE MINT AT SAN FRANCISCO, FROM 1874 TO 1890.

Fiscal year.	Gold-ingot melts.		Silver-ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1874	813	5	2,648	10
1875	925	13	4,378	15
1876	942	6	9,454	11
1877	1,141	3	13,210	8
1878	1,393	19	13,610	14
1879	981	4	12,789	14
1880	931	3	8,104	14
1881	1,033	8	12,617	38
1882	958	8	10,719	20
1883	901	5	7,509	12
1884	767	4	5,539	1
1885	677	1	2,619	
1886	935			
1887	958	2	1,086	
1888	890	3	2,821	4
1889	777	4	319	
1890	714	3	5,187	2
Total	15,736	91	112,609	163
Condemned, per cent .....		.005 $\frac{1}{2}$		.001 $\frac{1}{2}$

The melter and refiner also manufactured during the year 110 fine silver bars, valued at \$146,794.78.

The coiner received from the superintendent 2,043,040.300 standard ounces of gold and made into coin \$16,179,000 in double eagles and \$1,784,000 in eagles, a total of 987,350 pieces of the value of \$17,963,000.

The proportion of gold coin produced from ingots operated upon was 47.8 per cent.

The wastage in the mechanical operations was 52.780 standard ounces of gold, valued at \$981.95, being about 5 per cent. of the legal allowance.

The coiner received from the superintendent 8,644,912.37 standard ounces of silver and coined 4,600,000 silver dollars and \$94,812.40 in dimes, a total of 5,548,124 pieces of the value of \$4,694,812.40.

The proportion of silver coin produced from the ingots operated upon was 47.3 per cent.

The silver wastage in the mechanical operations was 1,602.59 standard ounces, valued at \$1,436.35, about 19 per cent. of the legal allowance.

The operations of the coining department of the mint at San Francisco for a series of years are exhibited in the following table:

OPERATIONS IN THE COINER'S DEPARTMENT OF THE MINT AT SAN FRANCISCO FOR THE EIGHT YEARS ENDING JUNE 30, 1890.

Fiscal years.	Coinage.	Per cent. of good coin produced.	Actual waste.	Gain.
GOLD.				
1882-'83	\$26,760,000.00	54.7	<i>Standard ozs.</i> 134,715	<i>Standard ozs.</i>
1883-'84	23,543,500.00	54.3	120,300	.....
1884-'85	20,857,500.00	54.7	70,337	.....
1885-'86	27,080,000.00	52.0	47,018	.....
1886-'87	22,360,000.00	47.5	.....	19,540
1887-'88	22,810,000.00	47.2	64,248	.....
1888-'89	23,358,500.00	52.1	73,942	.....
1889-'90	17,963,000.00	47.8	52,780	.....
Total	184,732,500.00	.....	563,340	19,540
SILVER.				
1882-'83	\$7,350,000.00	51.5	638.76	.....
1883-'84	4,850,000.00	52.5	618.13	.....
1884-'85	2,908,799.70	53.3	192.00	.....
1885-'86	49,066.20	52.8	.58	.....
1886-'87	855,812.60	53.9	140.80	.....
1887-'88	2,891,284.80	47.8	851.91	.....
1888-'89	375,455.40	54.0	137.94	.....
1889-'90	4,694,812.40	47.3	1,602.59	.....
Total	23,975,231.10	.....	4,182.71	.....

The act making appropriations for sundry civil expenses of the Government for the fiscal year, 1890, contained an appropriation of \$60,000 for the "construction of vaults for the storage of silver at the mints at San Francisco, Cal., and New Orleans, La."

Under plans prepared by the Supervising Architect of the Treasury and proposals submitted, a contract was made February 24, 1890, for the construction in the mint building at San Francisco, of two vaults, each 29 feet 4 inches long, 11 feet 10 $\frac{1}{2}$ inches high, 17 feet 9 inches wide, the cubic contents of each being 6,161 cubic feet.

One of the vaults is now being placed in the building. The other can not be placed until the first is completed.

The capacity of each of these vaults for the storage of silver dollars is:

In boxes (\$1,000 each).....	\$17,000,000
In bags (\$1,000 each).....	25,000,000

These vaults are to be lined with three layers of $\frac{3}{8}$ -inch steel, 5-ply welded steel and iron, and Bessemer ductile steel and furnished with outer and inner doors.

The outer door is to be single, made of six layers of $\frac{1}{2}$ -inch thick welded steel and iron and Bessemer ductile steel, fitted with bolts made of 7-ply welded chrome steel and iron.

The inner door is to be folding, made of four layers of same material as above, all hardened drill, saw, and file proof.

Both inner and outer doors are to be fitted with four-tumbler combination locks.

Cost of the two vaults.....	\$23,936.00
Cost of inspection.....	1,260.00
Total	25,196.00

The expenditures at the mint at San Francisco for the different classes of supplies purchased during the fiscal year 1890 were as follows:

EXPENDITURES AT THE MINT AT SAN FRANCISCO FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids.....			\$494.63	\$129.48		\$11,048.50
Assayer's materials.....			168.31			
Belting.....		\$418.07				
Charcoal.....					\$1,356.66	
Chemicals.....	\$127.87	220.65	85.59	783.56	1,588.43	111.85
Coal.....	338.40	8,865.86				2,414.16
Coke.....					1,550.62	325.95
Copper.....	23.80			5.60	3,712.40	3,712.50
Crucibles, covers, stirrers, and dippers.....			16.50		1,452.08	92.70
Dry goods.....	167.22		9.96	34.94	218.97	299.90
Freight and drayage.....	639.65					
Gas.....	2,195.00					213.00
Gloves and gauntlets.....	118.00			1,959.50	107.50	169.89
Hardware.....	240.27			7.25		7.50
Ice.....	445.56					
Iron and steel.....		322.30	1.90	50.53	10.60	1.11
Labor and repairs.....	1,084.06	661.30	37.39	495.81	1,185.23	598.55
Loss on sale of sweeps.....						622.06
Lumber.....		211.14				173.85
Machinery and appliances.....		205.35		12.60		1,000.00
Metal work and castings.....	121.10	1.75	3.51	519.19	347.42	33.50
Oils.....	101.25	194.77		101.90	170.77	15.00
Salt.....			4.60			284.94
Sewing.....	229.92				1,176.07	
Stationery, printing, and binding.....	378.49		.75			
Sundries.....	493.98	46.70	32.25	32.55	340.40	182.30
Telegraphing.....	253.67					
Washing.....	752.11					
Water.....	400.00	570.25				66.00
Wood.....	496.08	187.20		2,554.02	18.72	234.00
Tools.....		72.58	12.00	78.00	84.88	
Lead.....						894.93
Total.....	8,606.43	11,977.92	887.39	6,764.93	13,320.85	22,502.19
Salaries.....	24,376.18		6,600.00	5,000.00	5,000.00	
Wages of workmen.....	47,946.75	17,025.00	20,738.50	72,739.60	23,134.25	29,833.75
Total.....	80,929.36	29,002.92	28,205.89	84,504.53	41,455.10	52,335.94

EXPENDITURES AT THE MINT AT SAN FRANCISCO, 1890—Continued.

SUMMARY.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Acids.....	\$11, 672. 61	Machinery and appliances.....	\$1, 217. 95
Assayer's materials.....	168. 31	Metal work and castings.....	1, 026. 47
Belting.....	418. 07	Oils.....	583. 69
Charcoal.....	1, 356. 66	Salt.....	289. 54
Chemicals.....	2, 917. 95	Sewing.....	1, 405. 99
Coal.....	11, 618. 42	Stationery, printing, and binding.....	379. 24
Coke.....	1, 876. 57	Sundries.....	1, 128. 18
Copper.....	7, 454. 40	Telegraphing.....	253. 67
Crucibles, covers, stirrers, and dippers.....	1, 561. 28	Washing.....	752. 11
Dry goods.....	730. 99	Water.....	1, 036. 25
Freight and drayage.....	639. 65	Wood.....	3, 490. 02
Gas.....	2, 408. 00	Tools.....	247. 46
Gloves and gauntlets.....	2, 354. 89	Lead.....	894. 93
Hardware.....	255. 02	Total.....	64, 039. 71
Ice.....	445. 56	Salaries.....	40, 976. 18
Iron and steel.....	386. 44	Wages of workmen.....	211, 417. 85
Labor and repairs.....	4, 062. 34	Total.....	316, 433. 74
Loss on sale of sweeps.....	622. 06		
Lumber.....	384. 99		

Refinery earnings for the period \$33, 173. 46

Coinage.	No. of pieces.	Value.
Gold.....	987, 350	\$17, 963, 000. 00
Silver.....	5, 548, 124	4, 094, 812. 40
Total.....	6, 535, 474	22, 657, 812. 40

At the close of the fiscal year, the bullion and coin in the mint were weighed under the supervision of Mr. H. Clay Stier, of the office of the First Auditor of the Treasury Department, who reported that he found on hand all of the public money with which the Superintendent was charged.

MINT AT NEW ORLEANS.

The precious metals received at the mint at New Orleans, during the fiscal year 1890, were as follows:

Metal.	Standard ounces.	Value.
Gold.....	6, 575. 613	\$122, 336. 98
Silver.....	9, 335, 567. 230	10, 863, 205. 50
Total.....		10, 985, 542. 48

The work of the assay department consisted of 20,278 silver assays and 608 gold assays, a total of 20,886 assays.

The melter and refiner received during the fiscal year 40,040 standard ounces of gold and returned in settlement a surplus of 8.935 ounces.

The same officer operated upon 19,239,543 standard ounces of silver. He made 2,296 melts of silver ingots, of which 4 were condemned. He returned in settlement a surplus of 714.58 standard ounces.

The operations of the coiner's department, during the fiscal year, were confined exclusively to the manufacture of silver dollars.

This officer operated upon 18,800,244 standard ounces of silver ingots and delivered to the superintendent 10,925,000 silver dollars, being 49.93 per cent. of good coin produced from ingots operated upon.

He had a wastage of 3,322.44 standard ounces, about 17.67 per cent. of his legal allowance, less than one-half of the amount wasted in the preceding year.

The mint at New Orleans works to some disadvantage as compared with the other coinage mints for the reason that the machinery is of very old style and pattern, and much of the apparatus is worn out or no longer fit for use; at least is very unreliable.

In the coiner's department the machinery is run by a system of cog and miter wheels which impart a vibratory motion to the rolls.

A new burglar-proof steel vault, with a capacity of 5,286 cubic feet, is in process of erection in connection with the mint at New Orleans.

Owing to the peculiar condition of the foundation of the mint at New Orleans considerable preparatory work was necessary, consisting of removing stairs and second-story floor in west wing, bricking up openings of doors and windows, piling for foundation, brick work, concreting, etc. This preparatory work is nearly completed.

Cost of preparatory work	\$4,782.00
Superintendent's commission of 5 per cent	239.10
Total	5,021.10

The vault is to be steel-lined, 31 feet 11½ inches long, 23 feet 5½ inches wide, 11 feet 6½ inches high, divided into six iron lattice compartments, with lattice door to each, a 4 foot 6 inch wide corridor through center, and a narrow walk, 2 feet wide, all around.

Four of the compartments, 6 feet 2 inches by 11 feet 10¾ inches by 11 feet 6½ inches.

Two of the compartments, 6 feet 11 inches by 11 feet 10¾ inches by 11 feet 6½ inches.

Cubic contents of compartments, 5,286 cubic feet.

The storage capacity for silver dollars will be:

In boxes (\$1,000 each)	\$15,000,000
In bags (\$1,000 each)	22,000,000

The construction of the vault lining and outer and inner doors is to be the same as for the vaults at the San Francisco mint.

Cost of vault	\$29,000.00
Cost of preparatory work	4,782.00
Superintendent's commission of 5 per cent	239.10

Total	34,021.10
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The expenditures of the mint at New Orleans for the different classes of supplies, during the fiscal year of 1890, are exhibited in the following table:

EXPENDITURES AT THE MINT AT NEW ORLEANS, LA., FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.	
	Proper.	Mechanical.			Proper.	Refinery.
Acids			\$78.31	\$18.64		\$293.18
Assayer's materials			71.25			
Belting		\$20.79				
Charcoal					\$792.00	
Chemicals				825.01	42.25	
Coal		3,762.50				
Coke					1,749.85	
Copper					5,920.50	
Crucibles, covers, stirrers, and dippers.					1,624.49	
Dry goods	\$125.98			527.77	271.25	
Freight and drayage	112.35					
Gas	2,077.40					
Gloves and gauntlets				984.00	12.00	
Hardware	884.41		6.40	5.00	9.95	
Ice	546.20		85.98	556.30	303.45	
Iron and steel		128.28		30.60		
Labor and repairs		356.74		1,763.22	569.27	
Loss on sale of sweeps						116.96
Lumber		30.44		156.13		
Machinery and appliances		317.22		1,050.00		
Metal work and castings	1,816.53				581.50	
Oils		609.59		162.32	26.68	
Salt					6.60	5.50
Sewing	31.35					
Stationery, printing, and binding	439.45					
Sundries	1,333.65			859.53	371.00	15.00
Telegraphing	55.25					
Washing	154.50			27.00		
Water		1,500.00				
Wood				3,205.20		21.00
Zinc		7.84				13.51
Total	5,760.54	8,549.93	241.94	10,170.72	12,280.19	465.15
Salaries	17,150.00		6,000.00	4,400.00	4,400.00	
Wages of workmen	41,053.48		4,254.00	64,570.45	21,340.13	
Total	63,964.02	8,549.93	10,495.94	79,141.17	38,020.32	465.15

SUMMARY:

Expenditures for supplies.	Amount.	Expenditures for supplies.	Amount.
Acids	\$390.13	Crucibles, covers, stirrers, and dippers	\$1,624.49
Assayer's materials	71.25	Dry goods	925.00
Belting	20.79	Freight and drayage	112.35
Charcoal	792.00	Gas	2,077.40
Chemicals	867.26	Gloves and gauntlets	996.00
Coal	3,762.50	Hardware	905.76
Coke	1,749.85	Ice	1,491.93
Copper	5,920.50	Iron and steel	158.88

EXPENDITURES AT THE MINT AT NEW ORLEANS, 1890—Continued.

SUMMARY—Continued.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Labor and repairs	\$2,689.23	Telegraphing	\$55.25
Loss on sale of sweeps	116.96	Washing	181.50
Lumber	186.57	Water	1,500.00
Machinery and appliances	1,367.22	Wood	3,226.20
Metal work and castings	2,398.03	Zinc	21.35
Oils	797.99	Total	37,468.47
Salt	12.10	Salaries	31,950.00
Sewing	31.35	Wages of workmen	131,218.06
Stationery, printing, and binding	439.45	Total	200,636.53
Sundries	2,579.18		

Refinery earnings for the period, parting and refining charges, \$765.68; alloy charges, \$7.67; total \$773.35.

Coinage.	No. of pieces.	Value.
Gold		
Silver	10,925,000	\$10,925,000
Total	10,925,000	10,925,000

At the close of the fiscal year the bullion and coin in the mint was weighed by Mr. B. F. Butler, computer of this Bureau, who reported that he found in the mint all the bullion and coin with which the superintendent was charged.

MINT AT CARSON.

The mint at Carson was re-opened for coinage on July 1, 1889, but, owing to the dilapidated condition in which the building and machinery was found, after four years of idleness, repairs and betterments of the building and overhauling and repairing the machinery were necessary, and consequently the coinage of gold and silver was not commenced until October 1, 1889.

The deposits at this mint, during the fiscal year 1890, were as follows:

Metals.	Standard ounces.	Value.
Gold	77,447.819	\$1,440,889.53
Silver	1,757,211.80	2,044,755.53
Total		3,485,645.18

The melter and refiner received, during the year, bullion containing 183,635.672 standard ounces of gold.

He made 83 melts of gold ingots, of which 6 were condemned.

He returned to the superintendent in settlement, at the close of the fiscal year, an excess of 3.322 standard ounces of gold.

The same officer received, during the year, bullion containing 1,812,222.15 standard ounces of silver.

He made 1,358 melts of silver ingots, of which 39 were condemned.

He returned to the superintendent in settlement, at the close of the year, an excess of 921.80 standard ounces of silver.

The coiner received from the superintendent 192,722.350 standard ounces of gold. There were coined in his department and delivered to the superintendent 92,460 double eagles of the value of \$1,849,200, being 51.5 per cent. of good coin produced from ingots operated on.

He had a gold wastage of 6.689 standard ounces.

The same officer operated upon 2,331,896 standard ounces of silver and delivered to the superintendent 1,438,000 standard silver dollars, being 54 per cent. of good coin produced from ingots operated upon.

He had a silver wastage of 378.98 standard ounces.

The expenditures for the different classes of supplies for the mint at Carson, during the fiscal year, were as follows:

EXPENDITURES AT THE MINT AT CARSON FOR FISCAL YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.		Assay-er's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....						\$14,085.87	\$14,085.87
Assayer's materials.....			\$134.43			14.50	148.93
Belting.....				\$16.75			16.75
Charcoal.....	\$1,346.04		28.00		\$1,760.00	346.08	3,480.12
Chemicals.....	76.40		101.40		185.19	81.50	444.49
Coal.....	97.72				97.72		195.44
Coke.....	255.13				761.37		1,016.50
Copper.....					2,900.00	1,450.00	4,350.00
Crucibles, covers, stirrers, and dippers.....	401.08		89.16	67.28	264.71		822.23
Dry goods.....	723.23		6.00	142.82	421.39	24.51	1,317.95
Freight and drayage.....	624.47					1,772.10	2,396.57
Gas.....	747.73						747.73
Gloves and gauntlets.....	455.00			511.50	253.50	135.00	1,355.00
Hardware.....	1,414.66		73.90	379.17	41.53	47.58	1,956.84
Ice.....	211.71						211.71
Iron and steel.....	4.66			5.61	3.04		13.31
Labor and repairs.....	80.67					144.00	224.67
Lumber.....	247.78		3.50	137.61		44.42	433.31
Machinery and appliances.....	43.50		.50	1.00			45.00
Metal work and castings.....	230.17		12.05	291.38	436.80	173.98	1,144.38
Oils.....	266.81		61.00	39.43	48.25	3.00	418.49
Salt.....			2.50			144.50	147.00
Stationery, printing, and binding.....	277.07		6.00	11.90	7.75		302.72
Sundries.....	992.97		63.70	209.49	150.04	104.13	1,520.33
Telegraphing.....	157.32						157.32
Washing.....	429.62						429.62
Water.....	832.50						832.50
Wood.....	4,021.60			640.00		383.20	5,044.80
Lead.....						617.97	617.97
Total.....	13,937.84		582.14	2,453.94	7,331.29	19,572.34	43,877.55
Salaries.....	29,503.82						29,503.82
Wages of workmen.....		\$34,817.37	4,992.25	22,721.12	8,588.75	5,920.00	77,039.49
Total.....	43,441.66	34,817.37	5,574.39	25,175.06	15,920.04	25,492.34	150,420.86

Refinery earnings for the period..... \$33,972.88

EXPENDITURES AT THE MINT AT CARSON, 1890—Continued.

Coinage.	No. of pieces.	Value.
Gold.....	92,460	\$1,849,200
Silver.....	1,438,000	1,438,000
Total.....	1,530,460	3,287,200

At the close of the fiscal year, the bullion and coin in the possession of the superintendent were weighed under the supervision of Mr. H. Clay Stier, of the office of the First Auditor, Treasury Department, who reported that he found in the mint all the bullion and coin with which the superintendent was charged.

ASSAY OFFICE AT NEW YORK.

The work of the United States assay office at New York, during the fiscal year 1890, is exhibited in the following table:

OPERATIONS AT THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR, 1890.

	Gold.		Silver.	
	Standard ounces.	Value.	Standard ounces.	Cost value.
Bullion deposited.....	1,044,308.570	\$19,428,996.65	5,563,520.83	\$5,563,520.83
Partings.....	77,654.391	1,444,732.82	125,980.28	108,259.76
Total.....	1,121,962.961	20,873,729.47	5,689,501.11	5,671,780.59
Bars prepared by melter and refiner:				
Fine.....	964,371.306	17,941,791.70	5,110,278.26	5,510,278.26
Mint.....	57,326.165	1,066,533.30	123,202.95	105,520.85
Standard.....			25,861.12	25,861.12
Unparted.....			454,266.19	454,266.19
Total.....	1,021,697.471	19,008,325.00	5,713,608.52	5,695,926.42
Character.			Gold.	Silver.
Charges collected:				
For unparted bars payable in gold coin.....		\$1,360.22		
For melting.....			\$8,869.87	\$3,331.39
For manufacturing bars.....			1,258.54	2,298.30
For toughening, parting, and refining.....			54,127.55	9,640.81
For alloy.....			1,087.70	
Total.....			65,343.66	15,270.50
Payments to depositors:				
Bars.....			7,562,454.33	5,548,250.33
Coin.....			13,245,931.48	108,259.76
Total.....			20,808,385.81	5,656,510.09

The value and classification of the foreign gold coins deposited and melted at the assay office at New York are exhibited in the following table:

FOREIGN GOLD AND SILVER COINS DEPOSITED AT THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR 1890.

Countries.	Gold.	Silver.
Germany	\$79,263.16	.....
Spain	1,581,662.67	\$1,445.05
Mexico	66,861.24	6.49
Colombia	4,592.43	100.79
Mixed South American	13,795.93	32.11
Costa Rica	4,042.27	18.01
Mixed Central American	4,570.11	98.60
Mixed	188,900.90	125.60
Total	1,943,688.71	1,826.65

The work of the assay department, in addition to the assaying of 10,062 deposits, embraced 1,200 melts of refined metal, the testing of 420 barrels of sweeps, and 453 assays of samples of watch-cases, plate, jewelry, etc. The whole (involving numerous re-assays) necessitated about 130,000 weighing sand the manufacture and use of about 60,000 cupels.

The apparatus in the laboratory has been largely remodeled, and a larger shaft introduced. A 36-inch exhaust-fan has replaced the ordinary ventilators.

In the melting and refining department 3,197,248.05 gross ounces, containing 572,828.87 standard ounces of gold, and 2,481,234.89 standard ounces of silver were refined by acid. This required the use of 1,334,720 pounds of sulphuric acid and 60,427 pounds of copper. The sulphate of copper and spent acid obtained from these two materials by chemical reaction and crystallization in the parting process, and called by-products, sold for \$9,488 and \$2,828.47, respectively, a total of \$12,316.47. A quantity of old iron was sold for \$59.95.

The melter and refiner operated upon 1,045,957.869 standard ounces of gold, and returned a surplus of 404.510 standard ounces. He also operated upon 5,941,655.73 standard ounces of silver, and returned a surplus of 542.12 standard ounces.

At the close of the fiscal year, the bullion and coin in the possession of the superintendent were weighed, under the supervision of Mr. F. P. Gross, adjuster of accounts of this Bureau, who reported that he found in the assay office all the bullion and coin with which the superintendent was charged.

The following table exhibits the denominations and value of the uncurrent gold coins of the United States deposited and melted at the assay office at New York during the fiscal year 1890.

APPROXIMATE STATEMENT, BY DENOMINATIONS, OF UNCURRENT UNITED STATES GOLD COINS DEPOSITED AT THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR 1890.

Denomination.	Value.
Double-eagles	\$121,240.00
Eagles	117,660.00
Half-eagles	191,795.00
Three-dollars	834.00
Quarter-eagles	24,500.00
Gold dollars	345.00
Total	456,374.00

The expenditures of the assay office at New York for the different classes of supplies are exhibited in the following table:

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Acids		\$345.06		\$11,612.07	\$11,957.13
Assayer's materials		776.66			776.66
Belting	\$6.11	8.11			14.22
Charcoal				605.50	605.59
Chemicals				55.08	55.08
Coal				2,406.05	2,406.05
Copper				6,616.76	6,616.76
Crucibles, covers, stirrers, and dippers				2,680.77	2,680.77
Dry goods		16.34		757.98	774.32
Fluxes				2,091.56	2,091.56
Freight and drayage	13.14			243.75	256.89
Gas	629.61	860.51		892.74	2,382.86
Gloves and gauntlets				346.99	346.99
Hardware	15.88	44.32			60.00
Ice	163.02				163.02
Lead, sheet, and pipes				382.15	382.15
Labor and repairs	1,254.04	989.27		79.76	2,323.07
Machinery and appliances	125.46	733.95		656.48	1,515.89
Metal-work and castings	18.26			666.71	684.97
Oils	43.48			104.71	153.19
Sewing				75.50	75.50
Stationery, printing, and binding	123.85				229.97
Stationery from Washington	101.12				
Sundries	1,580.43	190.35		570.68	2,341.46
Telegraphing	19.90				19.90
Assay balance		175.00			175.00
Water				221.90	221.90
Wood				224.00	224.00
Adjusting balances	66.80	28.00			94.80
Repairing balances	175.00	19.25			194.25
Advertisements for annual supplies	103.20				103.20
Barrels, lard, tierces, and cooperage				834.50	834.50
Firebrick				117.62	117.62
Steam	546.11	515.37		5,215.13	6,276.61
Ten-ton scale	170.00				170.00
Total	5,165.41	4,701.99		37,458.39	47,325.79
Salaries	22,550.00	11,200.00	\$5,500.00		39,250.00
Wages of workmen	11,688.50	12,520.00		44,376.58	68,585.08
Total	39,403.91	28,421.99	5,500.00	81,834.97	155,160.87

Refinery earnings for the period

\$103,518.14

DIRECTOR OF THE MINT.

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MINT AT DENVER.

The business of the mint at Denver, conducted as an assay office, during the last fiscal year, is exhibited in the following table:

Items.	Amount.
Deposits.....	\$1,325,344.66
Earnings.....	3,856.92
Expenses.....	27,830.63

Percentage of net expenses to deposits, 1.8

The expenses for the different classes of supplies for the mint at Denver during the fiscal year were as follows:

EXPENDITURES AT THE MINT AT DENVER, COLO., FOR THE FISCAL YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	General department.		Assayer's department.	Melter and refiner's department.	Total.
	Proper.	Mechanical.			
Assayer's materials.....			\$114.92		\$114.92
Chemicals.....			6.50		6.50
Coal.....	\$24.25				24.25
Coke.....	144.00				144.00
Crucibles, covers, stirrers, and dippers.....				\$141.99	141.99
Fluxes.....				108.27	108.27
Freight and drayage.....	8.36		.30		8.66
Gas.....	100.20	\$184.20	277.05	277.05	838.50
Gloves and gauntlets.....				45.00	45.00
Ice.....	36.00				36.00
Iron and steel.....		3.25	7.95		11.20
Labor and repairs.....	156.00	52.15	12.30	125.85	346.30
Lumber.....				.96	.96
Machinery and appliances.....		.60	102.00		102.60
Metal work and castings.....	2.70			76.08	78.78
Oils.....		9.85			9.85
Stationery, printing, and binding.....	121.73				121.73
Sundries.....	1,042.71		5.40	99.00	1,147.11
Telegraphing.....	7.87				7.87
Washing.....	23.55				23.55
Water.....	105.00				105.00
Electric light.....	16.23				16.23
Total.....	1,788.60	250.05	526.42	874.20	3,439.27
Salaries.....	6,863.10		1,727.01	2,250.00	10,840.11
Wages of workmen.....	5,131.25		5,157.00	3,263.00	13,551.25
Total.....	13,782.95	250.05	7,410.43	6,387.20	27,830.63

Safford R. Hamer was appointed by the President melter of the mint at Denver, vice John W. Browning, resigned, and took charge May 1, 1890.

REPORT ON THE FINANCES.

ASSAY OFFICE AT HELENA, 1890.

The business of the assay office at Helena, Mont., for the fiscal year, 1890, is exhibited in the following table:

Items.	Amount.
Deposits.....	\$1,188,182.00
Earnings.....	3,747.02
Expenses.....	24,585.51

Percentage of net expenses to deposits, 1.7

The expenditures of this office for the different classes of supplies were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT HELENA, MONT., FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	Assayer's department.	Melter's department.	Total.
Acids.....	\$55.80		\$55.80
Belting.....	4.60		4.60
Chemicals.....	54.90		54.90
Crucibles, covers, stirrers, and dippers.....	19.65		19.65
Dry goods.....	9.90		9.90
Freights and drayage.....	38.91		38.91
Gas.....	468.90	\$194.10	663.00
Gloves and gnanlets.....	5.00	3.00	8.00
Ice.....	44.96		44.96
Labor and repairs.....	1,150.19	200.00	1,350.19
Lumber.....	502.36		502.36
Oils.....	51.20		51.20
Stationery, printing, and binding.....	116.60		116.63
Sundries.....	1,305.00	300.37	1,605.37
Wood.....	429.26		429.26
Zinc.....	.81		.81
Total.....	4,258.04	697.47	4,955.51
Salaries.....	5,450.00	2,250.00	7,700.00
Wages of workmen.....	10,002.00	1,928.00	11,930.00
Total.....	19,710.04	4,875.47	24,585.51

William D. Wheeler was appointed by the President assayer in charge, vice Spruille Braden, resigned, and took charge September 1, 1890.

ASSAY OFFICE AT BOISÉ CITY, 1890.

The business of the assay office at Boisé City during the fiscal year 1890 is exhibited in the following table:

Items.	Amount.
Deposits.....	\$607,669.60
Earnings.....	1,694.37
Expenses.....	11,841.37

Percentage of net expenses to deposits, 1.6

There was a falling off in the value of the deposits at this institution during the last year which is accounted for by the fact that the placer mines in the section of country in which the assay office is located did practically nothing, during the summer of 1889.

The growth of the mining industry in Idaho and Oregon adds yearly to the value of this office, and with favorable seasons for placer mining a steady increase in deposits may be looked for.

Substantial improvements and repairs to the building have been made during the year.

New floors have been placed in the operating rooms, a hot and cold water system has been introduced, and the building has been supplied with incandescent electric lights.

The expenses for the different classes of supplies during the fiscal year, were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT BOISE CITY, IDAHO, FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	Total.
Acids	\$27. 18
Assayer's materials	42. 20
Chemicals	8. 00
Coal	328. 92
Coke	76. 70
Silver	20. 00
Crucibles, covers, stirrers, and dippers	220. 48
Dry goods	19. 15
Freight and drayage	16. 34
Gas	84. 00
Gloves and gauntlets	20. 00
Hardware	32. 75
Ice	50. 00
Labor and repairs	22. 40
Lumber	27. 96
Machinery and appliances	40. 87
Metal-work and castings	24. 70
Oils	11. 25
Stationery, printing, and binding	32. 93
Sundries	160. 87
Telegraphing and telephone service	82. 22
Washing	18. 00
Water irrigation, sprinkling, and hydrant	153. 00
Wood	84. 00
Repairs of building and renovation of grounds	1, 500. 00
Furniture	101. 45
Total	3, 205. 37
Salaries	3, 200. 00
Wages of workmen	5, 436. 00
Total	11, 841. 37

ASSAY OFFICE AT CHARLOTTE, N. C.

The business of the assay office at Charlotte for the fiscal year, 1890, is exhibited in the following table:

Items.	Amount.
Deposits.....	\$196,136.99
Earnings.....	1,638.52
Expenses.....	4,749.75

Percentage of net expenses to deposits, 1.5

The deposits at this office, during the fiscal year amounted to \$196,136.99 against \$167,605.29 of the preceding year, and the earnings increased from \$945.21 to \$1,638.52. It will be noticed, however, that the increase in earnings is not in proportion to the increase in deposits, which is accounted for by the large increase in the earnings from the assaying of ores.

Many much needed improvements have been made in the buildings and on the grounds, during the present year; a new and substantial iron fence has been erected; the buildings thoroughly repaired and painted inside and outside; a new slate-roof has replaced the old and leaky one; the basement has been fitted up for the assaying of ores, as it is essential that this work should be done away from the bullion work; electric-bell connections have been made throughout, and additions have been made to the furniture of the office.

A collection of ores of the Appalachian States is being made. This will add much to the value of the office, so far as its being of interest and assistance to the mining district in which it is located, which is one of the purposes for which it was established. Owing to the zealous co-operation of the mine managers this is done at no expense to the Government.

EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE, N. C., FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	Amount.
Acids.....	\$17.52
Assayer's materials.....	24.10
Charcoal.....	124.63
Chemicals.....	2.85
Coal.....	61.25
Crucibles, covers, stirrers, and dippers.....	26.55
Dry goods.....	1.67
Fluxes.....	73.50
Freight and drayage.....	6.08
Gas.....	71.27
Hardware.....	8.15
Ice.....	8.30
Labor and repairs.....	50.75
Oils.....	5.45
Stationery, printing, and binding.....	41.92
Sundries.....	22.00
Telegraphing and telephoning.....	60.74
Water.....	40.00

EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE, N. C., ETC.—Continued.

Expenditures for supplies.	Amount.
Wood	\$63.00
Office furniture, stoves, carpets, and gas fixtures	170.48
Total	880.21
Salaries	2,750.00
Wages of workmen	1,119.54
Total	4,749.75

ASSAY OFFICE AT ST. LOUIS.

The business of the assay office at St. Louis, Mo., for the fiscal year 1890, is exhibited in the following table:

Items.	Amount.
Deposits	\$346,283.64
Earnings	1,442.49
Expenses	5,899.26

Percentage of net expenses to deposits, 1.2

The expenditures of this office for the different classes of supplies were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT ST. LOUIS, MO., FOR THE YEAR ENDING JUNE 30, 1890.

Expenditures for supplies.	Total.
Acids	\$3.14
Assayer's materials	24.26
Charcoal	19.80
Coal	72.50
Crucibles, covers, stirrers, and dippers	41.37
Dry goods .....	.66
Fluxes	35.56
Freight and drayage	13.20
Gas	100.99
Hardware	11.96
Ice	8.65
Iron and steel	2.60
Lumber	5.04
Machinery and appliances	240.00
Oils .....	.50
Sewing .....	.65
Stationery, printing, and binding	42.16
Sundries	106.39
Washing	18.00
Rent	480.00
Scales	175.00
Telephone	83.33
Total	1,486.76
Salaries	3,500.00
Wages of workmen	912.50
Total	5,899.26

SUMMARY OF THE WORK OF MINOR ASSAY OFFICES.

The following table recapitulates the work of the minor assay offices, including the mint at Denver, for the fiscal year 1890:

DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1890.

Institutions.	Deposits.	Earnings.	Expenses.	Percentage of net expenses to deposits.
Denver	\$1,325,344.66	\$3,856.92	\$27,830.63	1.8
Helena	1,188,182.00	3,747.02	24,585.51	1.7
Boisé City	607,669.60	1,694.37	11,841.37	1.6
Charlotte	106,136.99	1,638.52	4,749.75	1.5
St. Louis	346,283.64	1,442.40	5,899.26	1.2
Total	3,663,616.89	12,379.32	74,906.52	.....

MONETARY STATISTICS OF FOREIGN COUNTRIES.

In continuation of the practice of the Bureau, since its organization in 1873, to obtain, annually, the statistics of foreign countries relative to the production, coinage, and movement of the precious metals, and new legislation on monetary subjects, a set of interrogatories, prepared by the Bureau of the Mint and intended to elicit this information, for the calendar year 1889, was sent out through the Department of State, to the representatives of the United States in foreign countries, in the form of the following circular:

DEPARTMENT OF STATE,
Washington, December 18, 1889.

GENTLEMEN: At the request of the Secretary of the Treasury, whose letter bears date the 12th instant, you are instructed to prepare, as soon as practicable, replies to the following questions:

(1) What was the amount of gold coined during the calendar year 1889, by denominations and values? What amount was recoined (withdrawn from circulation) during the year, domestic and foreign coins separately?

(2) Same for silver.

(3) What was the import and export of gold during the calendar year 1889? Coin, bullion, and ore should be given separately where practicable.

(4) Same for silver.

(5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1889?

(6) Same for silver.

(7) What, approximately, was the stock of gold coin and bullion in the country at the close of the calendar year 1889?

(8) Same for silver.

(9) What was the amount of Government and bank notes outstanding at the same date?

(10) Were any laws passed during the year 1889 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.

(11) In case the report of the operations of the mint is published, please forward a copy.

These replies should be in the form of a report, written on one side of the paper only, and transmitted direct to the "Director of the Mint, Treasury Department, Washington, D. C."

The fact of the preparation and transmission of such a report may be notified to the Department in a separate dispatch.

The statistics being needed to accompany the annual report of the Director of the Mint, it is desirable that your report should reach him at the earliest convenient date.

I am, gentlemen, your obedient servant,

JAMES G. BLAINE.

The DIPLOMATIC OFFICERS OF THE UNITED STATES.

The primary object of the information asked for in the above circular is to enable the Director of the Mint to comply with the requirements of law in estimating the value of foreign coins. Incidental to the main purpose, information is obtained which enables the Director to present, in the reports of this Bureau, tables of the production and coinage of the precious metals in the various countries of the world.

For the calendar year 1889, interrogatories were added relating to the stock of gold and silver coin and bullion in foreign countries at the close of that year, and the amount of Government and bank notes outstanding at the same date as bearing on the very important question of the amount and character of the circulating media of the world.

In addition to the usual statistics received through our representatives abroad, from the governments to which they are accredited, many publications of foreign governments, affording useful information, have been courteously sent to the Bureau of the Mint.

Among the publications of this kind received, during the fiscal year under consideration, from many of which citations will be found in this report, are the following: Twentieth Annual Report of the Deputy Master of the Royal Mint, 1889, London, 1889; Mineral Statistics of the United Kingdom, London, 1890; Government of India, Financial Statement, 1890-'91; Financial and Revenue Accounts of the Government of India, 1890; Gold Fields of Victoria, 1890; Report of the Mining Industry of New Zealand, 1889, Wellington, 1890; Annual Report of the Secretary of Mines of Victoria for 1889, Melbourne, 1890; Report of the Director of the Imperial Mint of Japan, Hiogo, 1890; Australian Insurance and Banking Record; Geological and Natural History Survey of Canada (Annual Report), volume 3, part 2, 1887-'88; Monatshefte zur Statistik des Deutschen Reichs, Jahrgang, 1890, Berlin, 1890; Zeitschrift für Berg-Hütten- und Salinen-Wesen im Preussischen Staate, Jahrgang, 1890, Berlin; 1890; Bulletin de Statistique et de Législation Comparée, Paris, 1890; Annales des Mines, 1^e et 2^e Livraisons de 1890, Paris, 1890; Annuaire Statistique de Russie, St. Petersburg, 1890; Bijdragen van het Statistisch Institut, No. 1, 1890; Ditto, No. 2; Algemeen Verslag van het Munt-College, over 1889, Amsterdam, 1890; Jaarcijfers over 1888 en vorige Jaren, No. 8, Amsterdam, 1890; Noticias de las Amonedaciones e Introducciones de Metales Preciosos en el Año fiscal de 1888 a 1889, Mexico, 1890; Noticias Sobre el Movimiento Maratimo de Altura y de Cabotaje Habido en los Puertas de la Republica Mexicana en el Año fiscal de 1887 a 1888, Mexico, 1889.

As usual, the very valuable report of the Deputy Master of the Royal Mint, London, is replete with information on monetary subjects, which has been freely used in the statistics presented in this report.

The replies to the interrogatories, which are given in full in the Appendix, are indicated by the numbers of the questions only, and reference must be had to the circular of the Department of State, presented above, for the interrogatories themselves.

A brief résumé of the more important information contained in the various papers and publications received relative to the production, coinage, and movement of the precious metals is here appended:

GREAT BRITAIN AND BRITISH COLONIES.

Great Britain and Ireland.

Items reported for 1889.	£	Value in United States money.
Gold coinage	7,500,778	\$36,502,536
Light gold coin received	603,531	2,937,084
Silver coinage	2,224,926	10,827,602
Worn silver coin withdrawn from circulation	232,092	1,129,476
Gold imported	17,770,893	86,482,051
Gold exported	14,463,604	70,387,129
Gain of gold by imports	3,307,289	16,094,922
Silver imported	11,414,191	55,547,161
Silver exported	10,735,969	52,246,593
Gain of silver by imports	678,222	3,300,568
Gold obtained from ores produced in the Kingdom	13,227	64,369
Silver obtained from ores produced in the Kingdom	*54,453	264,996
Estimated stock of precious metals in the Kingdom December 31, 1889:		
Gold	102,500,000	498,816,250
Silver	21,200,000	103,169,800
Note circulation	40,376,000	196,489,804

* Valued at the average market price during the year.

The gold coinage of Great Britain in 1889 consisted exclusively of sovereigns, and amounted to the large sum of £7,500,778 (\$36,502,536). The silver coinage was also very large, amounting to £2,224,926 (\$10,827,602), by far the largest silver coinage ever struck in that country in any single year.

The amount of coinage given above represents the coin delivered to the mint office for issue to the public, and does not correspond to the total amount of good pieces struck during the year, which was: Gold, £7,257,455 (\$35,318,405); silver, £2,215,742, 12 shillings (\$10,782,911).

The issue of silver coins to the colonies during the year was also heavy, having amounted to £331,900 (\$1,858,516), against an average annual issue in the ten years 1879-'88 of £226,795 (\$1,103,698). Colonial coinages were executed by the Royal Mint as follows:

For Hong-Kong, in silver pieces of 20, 10, and 5 cents	\$750,000
" Canada:	
In 10 and 5 cent silver pieces	120,000
Recoinage of 20-cent pieces into 25-cent pieces	16,585
" Straits Settlement, two silver coinages of 50, 20, 10, and 5 cent pieces ..	300,000

The colonial coinages executed by the firm of Ralph Heaton & Sons under the name of "The Mint, Birmingham," were as follows: For Hong-Kong, a silver coinage of \$350,000 in 20, 10, and 5 cent pieces; a silver coinage for Mauritius of the nominal value of 100,000 rupees in 20 and 10 cent pieces; a silver coinage of \$43,555 for the British East Africa Company.

An act was passed, known as the coinage act of 1889, providing that light gold coins issued in reigns previous to that of her present Majesty would be received at their face value instead of, as heretofore, by weight. In accordance with the regulations issued under this law coins of the nominal value of £1,940,000 (\$9,441,010) have been received at the Bank of England, the loss on which amounted to £42,922 (\$208,880).

Australasia.—The coinage of the mint at Melbourne, all in gold sovereigns, amounted, during the year 1889, to £2,732,000 (\$13,295,278).

The gold issued from the mint at Sydney was of the value of £3,294,000 (\$16,030,251), and consisted of £3,262,000 (\$15,874,523) in sovereigns, and £32,000 (\$155,728) in half-sovereigns. Light gold coins of the value of £135,412 (\$658,982) were received.

Through the kindness of Mr. George Anderson, deputy master of the Melbourne Branch of the Royal Mint, I am able to present the statistics of the production of the precious metals in Australia and New Zealand, for the calendar years 1888 and 1889:

Gold product:	Ounces.
1888	1,501,764
1889	1,739,750

The ounces in these statements are gross ounces; that is, the weight of the alluvial or retorted gold as obtained from the mines. Making a deduction of about 8 per cent. in order to obtain the amount of pure gold actually produced, the figures for the years are as follows:

Years.	Ounces.	Value.
1888	1,381,622	\$28,560,661
1889	1,600,570	33,086,716

The production of silver from the Broken Hill Proprietary Company of New South Wales, during the half year ended May 30, 1890, amounted to 3,814,486 ounces, value \$4,931,749; indicating an annual product of about 7,000,000 ounces, of the value of \$9,050,503.

India.—The coinage and recoinage of gold and silver in the mints at Bombay and Calcutta, during the calendar years 1888 and 1889, were as follows:

Years.	Coinage.				Recoinage.			
	Gold.		Silver.		Gold.		Silver.	
	£	Value in United States money.	Rupees.	Value in United States money.	£	Value in United States money.	Rupees.	Value in United States money.
1888	22,237	\$108,216	76,624,725	\$36,297,132	581	\$2,876	6,227,251	\$2,819,949
1889	22,671	110,328	80,088,272	37,937,814	236	1,148	9,989,327	4,944,731

The value of the gold produced from the mines of India, exclusive of the Mysore State, was as follows:

Years.	£	Value in United States money.
1888	141,651	\$689,345
1889	5,241	25,505

The product of gold from the three principal mines of India during the first half of the year 1890 approximated \$1,000,000.

REPORT ON THE FINANCES.

IMPORTS AND EXPORTS.

GOLD.

Years.	Imports.		Exports.	
	Rupees.	Value in United States money.	Rupees.	Value in United States money.
1888.....	29,471,019	\$13,936,737	3,527,292	\$1,670,878
1889.....	49,640,522	23,514,715	3,682,025	1,744,175

SILVER.

1888.....	98,879,867	\$46,839,393	13,704,145	\$6,491,653
1889.....	116,134,934	55,013,118	14,994,855	7,103,063

The value of the State paper currency in circulation on December 31, 1889, was 154,664,730 rupees (\$73,261,683).

GOVERNMENT PAPER CURRENCY.

Circles of issue.	Notes in circulation.	Value in United States money.	Reserve in silver coin and bullion.			
			Coin.	Bullion.	Total	Value in United States money.
	<i>Rupees.</i>		<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	
Calcutta.....	65,657,855	\$31,102,126	22,093,330	1,036,720	23,130,050	\$10,956,705
Allahabad.....	7,495,500	3,550,618	17,321,740	.....	17,321,740	8,205,308
Lahore.....	8,076,415	3,825,798	5,316,025	.....	5,316,025	2,518,485
Bombay.....	50,937,020	24,128,866	21,204,533	6,350,577	27,555,110	13,052,856
Kurrachee.....	3,559,405	1,686,090	3,975,655	75,600	4,051,255	1,919,079
Madras.....	23,053,305	10,920,351	10,701,340	20,000	10,721,340	5,078,699
Calicut.....	1,048,315	496,587	553,700	.....	553,700	262,288
Rangoon.....	3,066,240	1,452,478	14,244,255	.....	14,244,255	6,747,504
Total.....	162,894,055	77,162,914	95,411,178	7,482,897	102,894,075	48,740,923
Cost of Government securities (nominal value, 62,531,100 rupees) held under section 19 of the Indian paper currency act XX of 1882.....					50,999,980	28,421,991
Grand total.....					162,894,055	77,162,914

Canada.—According to the "Mineral Statistics of the United Kingdom, 1889," the value of the gold and silver produced in Canada during the year 1888 was as follows:

Metals.	£	Value in United States money.
Gold.....	219,722	\$1,069,277
Silver.....	79,075	384,818

FRANCE.

Items reported for 1889.	Francs.	Value in United States money.
Coinage:		
Gold.....	17,477,800	\$3,373,215
recoinage.....	8,273,580	1,506,801
Silver (for exhibition).....	370	71
for French colony of Indo-China.....	6,749,124	1,302,581
Imports:		
Gold.....	337,516,618	65,140,707
Silver.....	110,490,331	21,324,634
Exports:		
Gold.....	129,400,809	24,974,356
Silver.....	103,500,769	19,975,648
In Bank of France December 31, 1889:		
Gold.....	1,273,273,002	245,741,689
Silver.....	1,247,462,962	240,760,352
Amount of currency issued by the Bank of France December 31, 1889.	3,003,076,500	579,593,765

The production of silver from lead ores (1888) amounted to 49,396 kilograms, of the commercial value of 7,903,360 francs, or \$1,525,348 (\$2,052,898 coining value in United States money).

BELGIUM.

There was no coinage of national money by Belgium, during the year 1889. The Belgium mint stamped, however, for the Congo State a silver coinage of 100,000 francs (\$19,300).

The issue of the National Bank of Belgium amounted, on December 31, 1889, to 509,490,000 francs (\$98,331,570).

Items reported for 1889.	Kilograms.	Value in United States money.
Gold:		
Imports.....	20,383	\$13,546,542
Exports.....	702	466,549
Gain by imports.....	19,681	13,079,993
Silver:		
Imports.....	242,285	10,069,365
Exports.....	35,209	1,463,286
Gain by imports.....	207,076	8,606,079

SWITZERLAND.

Items reported for 1889.	Francs.	Value in United States money.
Coinage:		
Gold.....	2,000,000	\$386,000
Recoinage:		
Silver (old 5-franc silver pieces into pieces of same value with new design).....	1,125,000	217,125
Imports:		
Gold.....	34,168,804	6,594,579
Silver.....	45,999,250	8,877,855
Exports:		
Gold.....	5,533,193	1,067,906
Silver.....	14,738,733	2,844,575

The stock of gold, in the Swiss banks of issue, amounted, on December 28, 1889, to: Gold, 59,610,000 francs (\$11,504,730); silver, 24,500,000 francs (\$4,728,500); while the notes in circulation, on the same date, amounted to 153,957,000 francs (\$29,713,701).

ITALY.

No gold or silver coinage was executed at the Italian mints, during the year 1889, except a silver recoinage of 50-centissimo pieces, of the value of 311,960.50 lire, in substitution for worn pieces of the same denomination.

Items reported for 1889.	Lire.	Value in United States money.
Gold:		
Imports	15,990,600	\$3,086,186
Exports	18,212,900	3,515,090
Silver coin:		
Imports	33,622,200	6,489,085
Exports	36,845,200	7,111,124
Product of mines:		
Gold (187 kilograms)	506,209	97,698
Silver (35 kilograms)	5,508	1,063
Paper money outstanding December 31, 1889:		
National	344,184,567	66,427,621
Bank	1,116,591,935	215,502,243
Total	1,460,776,502	281,929,864

SPAIN.

Items reported for 1889.	Pesetas.	Value in United States money.
Coinage:		
Gold	17,505,860	\$3,378,631
Silver	24,435,385	4,716,029
Gold:		
Imports (3,246 kilograms)		2,157,292
Exports	152,830	29,496
Silver:		
Imports	3,503,539	676,183
Exports	12,441,756	2,401,259
Government and bank notes outstanding December 31, 1889	738,689,150	142,563,146

In the Appendix* will be found a very valuable paper read before the Royal Academy of Moral and Political Sciences of Madrid, by Don Ray-mondo Fernandez, giving the statistics of the manufacture of Spanish gold and silver coin.

* See note page 292.

BANK OF SPAIN.

[From the London Bankers' Magazine, April, 1890, page 555.]

Years.	Notes in circulation.		Metallic reserve.	
	Pesetas.	Value in United States money.	Pesetas.	Value in United States money.
1884.....	383, 276, 250	\$73, 972, 316	136, 815, 694	\$26, 405, 429
1885.....	468, 989, 275	90, 514, 930	122, 443, 999	23, 631, 692
1886.....	526, 581, 575	101, 630, 244	192, 865, 840	37, 223, 107
1887.....	612, 667, 050	118, 244, 741	267, 542, 194	51, 635, 643
1888.....	719, 736, 775	138, 909, 198	298, 787, 281	57, 665, 945
1889.....	735, 489, 100	141, 949, 396	231, 941, 476	44, 764, 705

PORTUGAL.

Items reported for 1889.	Milreis.	Value in United States money.
Coinage, 1888:		
Gold.....	95, 000	\$102, 600
Silver.....	1, 420, 000	1, 533, 600
Coinage, 1889:		
Gold.....	89, 000	96, 120
Silver.....	630, 000	680, 400
Gold coin imported.....	10, 041, 000	10, 844, 280
Gold coin exported.....	1, 886, 000	2, 036, 880
Silver coin imported.....	305, 000	329, 400
Silver coin exported.....	101, 000	109, 080
Silver bullion imported.....	146, 000	157, 680
Bank notes outstanding:		
January 1, 1890.....	9, 063, 983	9, 789, 102

NETHERLANDS.

Items reported for 1889.	Florins.	Value in United States money.
Coinage:		
Gold.....	2, 049, 610	\$823, 943
Silver (all recoinage).....	330, 000	132, 660
Gold:		
Imports.....	2, 459, 838	988, 855
Exports.....	2, 047, 000	822, 894
Silver:		
Imports.....	658, 698	264, 797
Exports.....	16, 588, 700	6, 668, 657
Estimated stock of gold.....	47, 598, 000	19, 134, 396
Estimated stock of silver.....	131, 903, 000	53, 025, 006
Notes in circulation:		
Government notes.....	1, 500, 000	603, 000
Bank notes.....	211, 054, 515	84, 843, 915
Total notes in circulation.....	212, 554, 515	85, 446, 915

A bill has passed the States General and become a law, providing for a silver coinage in small silver pieces, for the use of the Dutch East Indies, to the amount of 5,000,000 guilders (\$2,000,000).

DUTCH GUIANA.

PRODUCTION OF GOLD IN DUTCH GUIANA.

[From Jaarcijfers over 1888 en Vorige Jaren. No. 8, page 115.]

Years.	Production.		Exportation.	
	Value in florins.	Value in United States money.	Value in florins.	Value in United States money.
1876			49,900	\$20,060
1877			293,380	117,939
1878			407,059	163,638
1879	656,816	\$264,040	679,914	273,325
1880	926,643	372,510	918,672	369,306
1881	647,929	260,467	849,435	341,473
1882	616,701	247,914	784,726	315,460
1883	988,682	397,450	903,943	363,385
1884	1,020,851	410,382	1,305,698	524,891
1885	1,016,285	408,547	1,331,774	535,373
1886	974,775	391,860	1,032,767	415,172
1887	1,176,636	473,008	1,379,458	554,542
1888	806,415	324,179	1,410,794	567,139
Total	8,831,733	3,550,357	11,347,520	4,561,703

GERMANY.

Items reported for 1889.	Kilograms.	Marks.	Value in United States money.
Gold:			
Coinage		202,379,180	\$48,166,245
Recoinage of national coins		240,740	57,296
Recoinage of foreign coins	*23,739.9		7,888,769
Silver:			
Coinage (all recoinage)		744,029	177,079
Gold:			
Imports	26,167		17,390,588
Exports	20,599		13,690,095
Gain by imports	5,568		3,700,493
Silver:			
Imports	47,367		1,968,573
Exports	292,738		12,166,191
Pagament: †			
Imports	49,401		
Exports	49		
Product of German smelting works:			
Gold	1,958	5,466,000	‡1,301,287
Silver	403,037	50,813,000	‡16,750,218
Gold in the Imperial Bank December 31, 1889		244,649,000	58,226,462
Notes outstanding December 31, 1889:			
Imperial notes		126,552,402	30,119,472
Bank notes		1,351,845,000	321,739,110

* Fine pounds.

† Broken gold and silver.

‡ Valued per kilogram.

AVERAGE HOLDINGS OF COIN AND BULLION BY THE IMPERIAL BANK OF GERMANY AND NOTES IN CIRCULATION, 1881-'89.

[From The London Bankers' Magazine, September, 1890, page 1534.]

Year.	Coin and bullion.		Note circulation.	
	£	Value in United States money.	£	Value in United States money.
1881.....	27,637,475	\$135,471,072	36,986,370	\$179,994,170
1882.....	27,449,237	133,581,712	37,348,901	181,758,427
1883.....	30,093,258	146,418,840	36,862,286	179,390,315
1884.....	29,586,246	143,981,466	36,645,303	178,334,367
1885.....	29,306,530	142,620,228	36,372,132	177,004,980
1886.....	34,655,264	168,649,842	40,108,900	195,189,962
1887.....	38,618,130	187,935,130	43,030,813	209,409,951
1888.....	45,170,134	219,820,457	46,652,116	227,032,523
1889.....	43,579,583	212,080,040	49,365,768	240,238,218

AUSTRIA-HUNGARY.

Items reported for 1889.	Kilograms.	Florins.	Value in United States money.
Coinage:			
Gold.....		6,836,074	\$3,294,988
Gold recoinage.....		19,148	9,229
Silver.....		9,394,728	4,528,259
Gold:			
Imports.....	16,722		11,113,441
Exports.....	25,449		16,913,405
Silver:			
Imports.....	60,691		2,522,318
Exports.....	30,064		1,249,460
Product of the mines:			
Austria:			
Gold.....	13,162	17,673	*8,747
Silver.....	35,435,135	3,157,153	*1,472,684
Hungary:			
Gold.....	2,184,959	2,935,047	*1,452,124
Silver.....	17,215,583	1,531,343	*715,180
In the vaults, December 31, 1889:			
Austrian Government:			
Gold.....		8,091,617	3,900,159
Silver.....		4,527,628	2,182,317
Austro-Hungarian Bank:			
Gold coin.....		54,266,584	26,156,493
Gold bars.....		24,975,300	12,038,095
Silver.....		162,203,583	78,182,127
Notes and bonds:			
State notes.....		357,231,636	172,185,649
Mortgage bonds.....		54,767,340	26,397,858
Austro-Hungarian Bank notes.....		434,678,600	209,515,085
Total notes and bonds.....		846,677,576	408,098,592

* Valued per kilogram.

In the Appendix* will be found an article by our minister, Hon. F. D. Grant, giving a history of the coinage of the Austro-Hungarian Monarchy.

ROUMANIA.

In the Appendix* will be found a dispatch from our minister at Bucharest in relation to the action of the Roumanian Government in changing the monetary standard and adopting the single gold standard, and the substitution of gold for silver coins now in the National Bank.

SCANDINAVIAN UNION.

Norway, Sweden, and Denmark.

Items reported for 1889.	Kilograms.	Crowns.	Value in United States money.
DENMARK.			
Silver coinage (all recoinage).....		103, 011	\$27, 607
Gold:			
Imports.....		6, 000, 000	1, 608, 000
Exports.....		4, 500, 000	1, 206, 000
Estimated stock of gold.....		50, 000, 000	13, 400, 000
Estimated stock of silver.....		20, 000, 000	5, 360, 000
Bank notes in circulation.....		78, 500, 000	21, 038, 000
NORWAY.			
Silver coinage.....		200, 000	53, 600
Silver recoinage.....		88, 500	23, 718
Gold and silver:			
Imports.....		239, 700	64, 240
Exports.....		417, 500	111, 890
Silver product of mines.....	5, 146. 9		213, 905
Gold stock of Bank of Norway.....		131, 839, 000	8, 532, 852
Bank notes in circulation.....		49, 417, 720	13, 243, 949
SWEDEN.			
Coinage:			
Gold.....		4, 030, 000	1, 080, 040
Silver.....		530, 794	142, 253
Silver recoinage.....		475, 331	127, 389
Gold:			
Coin imported.....		15, 649	4, 194
Bullion imported.....	1, 659		1, 102, 571
Exported.....			
Silver:			
Imported.....		358, 359	96, 040
Bullion imported.....	874		36, 323
Coin exported.....		134, 000	35, 912
Product of mines:			
Gold.....	73, 579		48, 901
Silver.....	4, 266, 804		177, 328
Gold in the bank and mint.....		28, 285, 113	7, 580, 410
Silver in the bank and mint.....		1, 564, 000	419, 152
Silver in circulation.....		15, 470, 000	4, 145, 960
Stock of silver in the mint.....		439, 000	117, 652
Bank notes outstanding (Riks).....		43, 837, 632	11, 748, 485
Bank notes outstanding (private).....		58, 857, 560	15, 773, 826
Total.....		102, 695, 192	27, 522, 311

* See note, page 292.

† Of this about 24,000 crowns were silver.

RUSSIA.

Items reported for 1889.	Poods.	Roubles.	Value in United States money.
Coinage:			
Gold		24, 430, 030	\$18, 855, 097
Silver		1, 494, 754	1, 153, 651
Silver recoinage.....	1, 120		762, 480
Gold:			
Imports	208		2, 264, 420
Exports	1, 380		15, 023, 618
Silver:			
Imports	12, 230		8, 326, 013
Exports	4, 375		2, 978, 439
Product of the mines:			
Gold.....		30, 024, 373	23, 172, 811
Silver.....		774, 669	597, 890
Stock of gold and silver in the Imperial Bank.....		356, 292, 786	274, 986, 772
Paper circulation.....		1, 046, 295, 384	807, 530, 777

A statement is presented in the Appendix* showing the production of the precious metals in Russia, each year from 1861-1887, and the coinage of the mints of Russia, from 1851-1888.

CHINA.

In the Appendix* will be found some interesting papers from our minister to China relative to the fluctuations in the rate of exchange occasioned by the change in the price of silver, and the operations of the new mint at Cantou, which has been limited to the coinage of copper "cash."

MEXICO.

In the Appendix* will be found a dispatch from our minister to Mexico, in response to a request of this Bureau, transmitted through the Department of State, inclosing an estimate of Mr. Javier Stavoli, chief of the bureau of statistics of the treasury department of the Mexican Government, in which he places the product of silver from the mines of Mexico during the calendar year 1889 at 42,939,156 fine ounces, the coining value of the same in money of the United States being \$55,517,000.

The coinage¹ of the Mexican mints during the calendar year 1889 amounted to:

Gold.....	\$319, 907
Silver	25, 294, 726

The exports of the precious metals from Mexico during the fiscal years 1887-'88 and 1888-'89 were as follows:

* See note, page 292.

EXPORTS OF THE PRECIOUS METALS DURING THE FISCAL YEARS 1887-'88 AND 1888-'89, ENDED JUNE 30, 1888 AND 1889.

Metals.	1887-'88.	1888-'89.
Silver ore.....	\$5,928,303.97	\$7,623,589.07
Foreign silver.....	52,833.83	154,347.02
Mexican silver coins.....	16,841,117.86	22,686,337.29
Silver for smelting fluxes.....	8,102.00	11,957.69
Auriferous silver.....	184,807.22	233,247.23
Silver bars.....	6,504,251.23	6,629,262.75
Sulphide of silver.....	827,769.51	798,556.64
Argentiferous lead.....	51,772.00	19,789.27
Total silver.....	30,398,957.62	38,157,083.96
Foreign gold coin.....	21,578.85	25,426.00
Mexican gold coin.....	238,104.00	253,255.00
Gold bars.....	347,547.24	343,507.53
Total gold.....	607,230.09	628,188.53
Total gold and silver.....	31,006,187.71	38,785,273.49

The destination of the exports was as follows :

EXPORTS OF PRECIOUS METALS.

To—	1887-'88.	1888-'89.
United States.....	\$17,915,000	\$23,048,000
Great Britain.....	7,936,000	10,459,000
France.....	3,626,000	2,729,000
Germany.....	1,327,000	1,282,000
Other countries.....	202,000	667,000
Total.....	31,006,000	38,785,000

BOLIVIA.

In the Appendix* will be found a dispatch from our minister to Bolivia relative to the difficulty in procuring accurate statistics as to the coinage and production of the mines of Bolivia, and containing some data on the production of gold, silver, and copper in Bolivia in the years 1886, 1887, and 1888.

SIAM.

Items reported for 1889.	Catties.	Value in United States money.
Silver coinage.....	32,005	†\$1,446,626
Gold leaf imported.....		521,047
Silver:		
Imports.....		564,700
Exports.....		676,620

* See note, page 292.

† Valued per 80 ticals equal 1 catty.

COLOMBIA.

Items reported for 1889.	Kilograms.	Value.
Coinage:		
Silver.....		\$216, 136
Silver recoinage.....		65, 156
Gold:		
Imports.....	5	3, 323
Exports.....		3, 437, 924
Silver:		
Imports.....	2, 615	108, 679
Exports.....		795, 292
Export of ores.....		508, 373
Government and bank notes outstanding.....		12, 000, 000

SOUTH AFRICA.

In the Appendix* will be found some valuable statistics furnished by our consul at Cape Town relative to the gold production of South Africa, during the calendar year 1889.

HAYTI.

Items reported for 1889.	Value.
Gold imports.....	\$400, 000
Estimated stock of gold.....	2, 000, 000
Estimated stock of silver.....	2, 500, 000
Government and bank notes outstanding.....	5, 023, 625

CENTRAL AMERICA.

Items reported for 1889.	Value.
COSTA RICA.	
Silver coinage (executed in England).....	\$258, 010
Gold exports.....	85, 000
Gold product of the mines (291 kilograms).....	133, 585
Estimated stock of gold.....	400, 000
Estimated stock of silver.....	2, 142, 326
Notes in circulation:	
Treasury.....	857, 463
Bank notes.....	1, 052, 008
SALVADOR.	
Coin:	
Imports.....	581, 429
Exports.....	16, 186
Bank notes in circulation.....	188, 639

* See note, page 292.

REPORT ON THE FINANCES.

HAWAII.

Items reported for 1889.	Value.
Gold coin:	
Imports	\$1, 146, 925
Exports	40, 467
Silver coin:	
Imports	2, 812
Exports	6, 431
Stock of gold coin	2, 500, 000
Stock of silver coin	1, 000, 000

JAPAN.

Items reported for 1889.	Ounces or kilograms.	Yen.	Value in United States money.
Coinage:			
Gold		1, 775, 010	\$1, 775, 010
Gold recoinage		15	15
Silver		9, 516, 359	9, 516, 359
Silver recoinage		23, 539	23, 539
Imports of gold:			
Coin		637	637
Bullion	*31, 238		645, 689
Exports of gold:			
Coin		253, 864	253, 864
Bullion	*509		10, 521
Imports of silver:			
Coin		460, 149	460, 149
Bullion	*10, 634, 368		13, 749, 483
Exports of silver:			
Coin		4, 023, 954	4, 023, 954
Bullion	*114, 220		147, 678
Product of gold from the mines:			
Private, 1888	†355. 325	297, 486	†236, 149
Government, 1889	†250. 516	209, 671	†166, 493
Product of silver from mines:			
Private, 1888	†36, 145. 576	1, 135, 070	†1, 502, 210
Government, 1889	†6, 278. 438	258, 784	†260, 932
Stock of gold coin and bullion		88, 687, 171	88, 687, 171
Stock of silver coin and bullion		64, 918, 393	64, 918, 393
Government and bank notes outstanding:			
Government		40, 913, 035	40, 913, 035
National bank		26, 739, 205	26, 739, 205
Bank of Japan (convertible silver notes)		74, 297, 005	74, 297, 005
Total		141, 940, 245	141, 940, 245

* Ounces.

† Kilograms.

‡ Valued per kilogram.

ECUADOR.

Dispatches from the consul-general of the United States at Guayaquil, printed in the Appendix,* state that the Republic of Ecuador has prohibited the circulation of Colombian, Chilean, and Peruvian coin,

* See note, page 292.

and that the premium on exchange on New York has fallen from 40 to 19 per cent., and on London from 35 to 15 per cent., attributed to the favorable action of the United States towards silver.

THE WORK OF THE BUREAU OF THE MINT.

The work of the Bureau of the Mint has been unusually onerous, during the last year, owing to the fact that the consideration of coinage and currency questions, which occupied the attention of the first session of the Fifty-first Congress for many months, entailed upon the Bureau the compilation of a vast amount of statistical matter.

It affords me pleasure to say that the clerical force of the Bureau have performed the responsible duties intrusted to them with zeal and fidelity.

I am, very respectfully, yours,

EDWARD O. LEECH,
Director of the Mint.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia	San Francisco.	Carson.	New Orleans.
GOLD.	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Domestic bullion	6, 123. 345	779, 645. 254	77, 447. 819	50. 489
Domestic coin	9, 037. 653	198. 034	.....	2, 297. 396
Foreign bullion	2, 378. 939	51, 143. 160	.....	1, 422. 664
Foreign coin	106. 472	179, 786. 215	.....	376. 345
Jewelers' bars, old plate, etc.	43, 027. 543	718. 899	.....	2, 428. 719
Total	60, 673. 952	1, 010, 891. 562	77, 447. 819	6, 575. 613
Re-deposits:				
Fine bars	5. 162	.....	.....	.....
Unparted bars	175, 867. 044	.....	.....	.....
Total gold received	236, 546. 158	1, 010, 891. 562	77, 447. 819	6, 575. 613
SILVER.				
Domestic bullion	13, 619, 920. 08	4, 451, 778. 46	1, 757, 211. 80	9, 060, 545. 48
Domestic coin	431, 464. 07	76, 617. 64	.....	1, 378. 19
Trade-dollars	3, 235. 12	76. 56	.....	56. 40
Foreign bullion	319, 701. 05	724, 896. 55	.....	22, 657. 96
Foreign coin	1, 626. 08	12, 070. 12	.....	239, 360. 68
Jewelers' bars, old plate, etc.	222, 841. 60	609. 81	.....	11, 568. 52
Total	14, 598, 788. 00	5, 266, 049. 14	1, 757, 211. 80	9, 335, 567. 23
Re-deposits:				
Fine bars	97, 522. 15	873. 73	.....	.....
Unparted bars	624, 616. 86	.....	.....	.....
Total silver received	15, 320, 927. 01	5, 266, 922. 87	1, 757, 211. 80	9, 335, 567. 23
Gold and silver deposits and purchases	14, 659, 461. 952	6, 276, 940. 702	1, 834, 659. 619	9, 342, 142. 843
Re-deposits:				
Gold	175, 872. 206	.....	.....	.....
Silver	722, 139. 010	873. 730	.....	.....
Total gold and silver received ...	15, 557, 473. 168	6, 277, 814. 432	1, 834, 659. 619	9, 342, 122. 843

APPENDIX.

WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICE.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	<i>Standard ozs.</i>
596,631.972	68,974.471	26,775.596	58,788.252	10,402.502	13,786.190	1,638,025.890
22,643.130	123.526	.....	84.093	.....	847.947	35,231.779
89,746.598	.....	.....	.....	.....	.....	144,691.361
104,540.067	.....	.....	.....	.....	.....	284,809.099
139,920.983	583.508	.....	296.822	71.715	3,335.055	190,383.244
953,482.750	69,681.505	26,775.596	59,169.167	10,474.217	17,969.192	2,293,141.373
168,353.101	.....	.....	.....	.....	.....	168,353.263
127.110	456.177	5,042.155	2,825.742	6.842	224.563	184,549.633
1,121,962.961	70,137.682	31,817.751	61,994.909	10,481.059	18,193.755	2,646,049.269
3,476,629.65	17,105.70	11,985.67	28,988.40	955.92	5,029.68	32,430,150.84
1,765.94	.....	.....	.48	.....	1.90	511,223.22
3,516.24	.....	.....	.....	.....	.....	6,884.32
990,695.04	.....	.....	.....	.....	.....	2,057,950.60
803,789.40	.....	.....	.....	.....	.....	1,056,846.28
347,808.18	212.31	.....	191.81	22.98	1,489.87	584,745.08
5,624,204.45	17,318.01	11,985.67	29,180.69	978.90	6,521.45	36,647,805.34
63,848.47	.....	.....	.....	.....	.....	162,244.35
1,448.19	262.73	1,516.35	715.55	1.26	177.54	628,738.48
5,689,501.11	17,580.74	13,502.02	29,896.24	980.16	6,698.99	37,438,788.17
6,577,687.200	86,999.515	38,761.266	38,349.857	11,453.117	24,490.642	38,940,946.713
168,480.211	456.177	5,042.155	2,825.742	6.842	224.563	352,907.896
65,296.66	262.73	1,516.35	715.55	1.26	177.54	790,982.83
6,811,464.071	87,718.422	45,319.771	91,891.149	11,461.219	24,892.745	40,084,837.439

II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Domestic bullion.....	\$113,922.70	\$14,493,865.18	\$1,440,889.65	\$939.33
Domestic coin.....	168,142.38	3,684.35		42,742.25
Foreign bullion.....	44,259.33	951,500.65		26,468.17
Foreign coin.....	1,980.87	3,344,859.82		7,001.76
Jewellers' bars, old plate, etc.....	800,512.43	13,374.86		45,185.47
Total.....	1,128,817.71	18,807,284.86	1,440,889.65	122,336.98
Re-deposits:				
Fine bars.....	96.04			
Unparted bars.....	3,271,945.00			
Total gold received.....	4,400,858.75	18,807,284.86	1,440,889.65	122,336.98
SILVER.				
Domestic bullion.....	15,848,634.25	5,180,251.26	2,044,755.53	10,543,180.19
Domestic coin.....	502,067.28	89,155.07		1,603.71
Trade dollars.....	3,764.50	89.09		65.63
Foreign bullion.....	372,015.77	843,515.98		26,365.63
Foreign coin.....	1,892.16	14,045.23		278,528.79
Jewellers' bars, old plate.....	259,306.59	709.60		13,461.55
Total.....	16,987,680.55	6,127,766.23	2,044,755.53	10,863,205.50
Re-deposits:				
Fine bars.....	113,480.32	1,016.70		
Unparted bars.....	726,826.89			
Total silver received.....	17,827,987.76	6,128,782.93	2,044,755.53	10,863,205.50
Gold and silver deposited and purchases	18,116,498.26	24,935,051.09	3,485,645.18	10,985,542.48
Re-deposits:				
Gold.....	3,272,041.04			
Silver.....	840,307.21	1,016.70		
Total gold and silver received ..	22,228,846.51	24,936,067.79	3,485,645.18	10,985,542.48

VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$11,100,129.71	\$1,283,245.96	\$498,150.62	\$1,093,734.93	\$193,534.92	\$256,487.25	\$30,474,900.25
421,267.54	2,298.16	.....	1,564.52	.....	15,775.76	655,474.96
1,669,704.14	.....	.....	.....	.....	.....	2,691,932.29
1,944,931.48	.....	.....	.....	.....	.....	5,298,773.93
2,603,181.08	10,855.96	.....	5,522.27	1,334.23	62,047.53	3,542,013.83
17,739,213.95	1,296,400.08	498,150.62	1,100,821.72	194,869.15	334,310.54	42,663,095.26
3,132,150.72	.....	.....	.....	.....	.....	3,132,246.76
2,364.84	8,487.01	93,807.54	52,571.94	127.29	4,177.92	3,433,481.54
20,873,720.51	1,304,887.09	591,958.16	1,153,393.66	194,996.44	338,488.46	43,228,823.56
4,045,532.66	19,904.80	13,946.96	33,731.94	1,112.34	5,852.71	37,736,902.64
2,054.91	.....	.....	.56	.....	2.21	594,883.74
4,091.62	.....	.....	.....	.....	.....	8,010.84
1,152,808.77	.....	.....	.....	.....	.....	2,394,706.15
935,318.57	.....	.....	.....	.....	.....	1,229,784.75
404,722.25	247.05	.....	223.20	26.74	1,733.67	680,430.65
6,544,528.78	20,151.85	13,946.96	33,955.70	1,139.08	7,588.59	42,644,718.77
74,296.40	.....	.....	.....	.....	.....	188,793.42
1,685.17	305.72	1,764.48	832.64	1.47	206.59	731,622.06
6,620,510.35	20,457.57	15,711.44	34,788.34	1,140.55	7,795.18	43,565,135.15
24,283,742.73	1,316,551.93	512,097.58	1,134,777.42	196,008.23	341,000.13	85,307,814.03
3,134,515.56	8,487.01	93,807.54	52,571.94	127.29	4,177.92	6,565,728.30
75,981.57	305.72	1,764.48	832.64	1.47	206.59	920,416.38
27,494,239.86	1,325,344.66	607,669.60	1,188,182.00	196,136.99	346,284.64	92,793,958.71

III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES NOT DISTRIBUTED, BY WEIGHT, DURING

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama				18. 785
Alaska	29. 405	5, 151. 570		
Arizona	170. 300	15, 133. 399		
California	96. 595	143, 177. 601	15. 214	
Colorado	448. 955			
Dakota	54. 924			
Georgia	511. 346			20. 559
Idaho	179. 606	5, 984. 813		
Maryland	41. 859			
Michigan	6. 140			
Montana	146. 523	981. 628		
Nevada	474. 973	6, 113. 046	77, 432. 605	
New Hampshire				
New Mexico	610. 302	463. 454		
North Carolina	1, 178. 190			
Oregon	127. 157	9, 825. 868		
South Carolina	41. 730			
Tennessee				
Texas				11. 145
Utah	701. 150	1, 697. 012		
Virginia	87. 465			
Washington		952. 340		
Wyoming	101. 096			
Other sources	1, 115. 629	25. 092		
Total unrefined	6, 123. 345	189, 505. 823	77, 447. 819	50. 489
Refined		589, 539. 431		
Total gold	6, 123. 345	779, 045. 254	77, 447. 819	50. 489

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION THE FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	<i>Standard ozs.</i>
13.468						32.253
						5,180.975
1,630.157	86.069				38.908	17,058.833
2,238.978			9.776		56.737	145,594.901
43,037.830	62,290.510		46.980		4,791.255	110,615.530
153,762.348						153,817.272
30.676				4,229.402		4,791.983
5,357.136	73.683	23,513.526	9,416.975			44,525.739
						41.859
4,534.013						4,540.153
39,807.542	125.228		48,644.951			89,705.872
49.642						84,070.266
11.723						11.723
8,048.981	4,691.003				8,833.272	22,647.012
165.001				3,117.373		4,460.564
	1,495.344	3,262.070			10.324	14,720.763
				3,055.727		3,097.457
14.109						14.109
						11.145
1,006.728						3,404.890
75.213						162.078
72.990			669.570			1,694.900
	212.634					313.730
67,711.416					55.694	68,907.831
327,567.951	63,974.471	26,775.596	58,788.252	10,402.502	13,786.190	779,422.438
269,064.021						858,603.452
596,631.972	63,974.471	26,775.596	58,788.252	10,402.502	13,786.190	1,638,025.890

IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, BY VALUE, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama				\$549.49
Alaska	\$547.07	\$95,843.16		
Arizona	3,168.37	281,551.61		
California	1,797.12	2,663,769.32	\$283.05	
Colorado	8,352.65			
Dakota	1,021.84			
Georgia	9,513.41			382.49
Idaho	3,341.51	111,345.36		
Maryland	778.77			
Michigan	114.23			
Montana	2,726.01	18,262.85		
Nevada	8,836.71	113,731.09	1,440,606.60	
New Hampshire				
New Mexico	11,354.46	8,622.40		
North Carolina	21,919.81			
Oregon	2,365.71	182,806.85		
South Carolina	776.37			
Tennessee				
Texas				207.35
Utah	13,044.65	31,572.31		
Virginia	1,627.26			
Washington		17,717.95		
Wyoming	1,880.86			
Other sources	20,755.89	466.83		
Total unrefined	113,922.70	3,525,689.73	1,440,889.65	939.33
Refined		10,968,175.45		
Total gold	113,922.70	14,493,865.18	1,440,889.65	939.33

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$250.57						\$600.06
						96,390.23
30,328.50	\$1,601.28				\$723.87	317,373.63
41,655.40			\$181.88		1,055.57	2,708,742.34
800,703.81	1,158,893.21		874.05		89,139.62	2,057,963.34
2,860,694.85						2,861,716.69
570.72				\$78,686.55		89,153.17
99,667.65	1,370.85	437,460.95	175,199.53			828,385.85
						778.77
84,353.73						84,467.96
740,605.44	2,329.82		905,022.35			1,668,946.47
923.57						1,564,097.97
218.10						218.10
149,748.48	87,274.47				164,339.95	421,339.76
3,069.79				57,997.64		82,987.24
	27,820.35	60,689.67			192.08	273,874.66
				56,850.73		57,627.10
262.49						262.49
						207.35
18,729.82						63,346.78
1,399.31						3,026.57
1,357.93			12,457.12			31,533.02
	3,955.98					5,836.84
1,259,747.28					1,036.16	1,283,006.16
6,094,287.46	1,283,245.96	498,150.62	1,093,734.93	193,534.92	256,487.25	14,500,882.55
5,005,842.25						15,974,017.70
11,100,129.71	1,283,245.96	498,150.62	1,093,734.93	193,534.92	256,487.25	30,474,900.25

REPORT ON THE FINANCES.

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION WITH THE STATES
DISTRIBUTED, BY WEIGHT, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alaska	6.48	938.23		
Arizona	57.15	25,495.14		176.81
California	34.10	20,211.62	264.56	
Colorado	338.34			
Dakota	8.97			
Georgia	39.41			
Idaho	19.89	2,170.81		
Maryland	11.78			
Michigan	6,139.43			
Montana	25.82	104.90		
Nevada	215.54	51,562.17	1,756,947.24	
New Hampshire				
New Mexico	6,662.11	204.31		
North Carolina	919.33			
Oregon	18.90	1,772.54		
South Carolina	4.40			
Texas				291.89
Utah	41.43	312.48		
Virginia	4.28			
Washington		141.12		
Wyoming	10.82			
Other sources	383.85	22.10		
Total unrefined	14,942.03	102,935.42	1,757,211.80	468.70
Refined	13,604,978.05	4,348,843.04		9,060,076.78
Total silver	13,619,920.08	4,451,778.46	1,757,211.80	9,060,545.48

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	<i>Standard ozs.</i>
						944.71
18,930.19	30.74				19.26	44,709.20
157.35			1.42		12.13	20,681.18
15,932.44	15,646.06		6.75		1,213.35	33,136.94
30,145.65						30,154.62
.60				229.47		269.48
54,485.35	18.16	11,336.64	1,881.10			69,911.95
						11.78
49,943.65						56,083.08
513,168.67	19.25		26,975.29			540,293.93
2,135.99						1,810,860.94
.75						.75
77,907.32	1,053.40				3,389.21	89,216.35
17.36				562.74		1,499.43
	304.09	649.03			40.62	2,785.18
				163.71		168.11
						291.89
91,123.34						91,477.25
4.19						8.47
2,151.92			123.84			2,416.88
	34.00					44.82
167,174.57					242.23	167,822.75
1,023,279.34	17,105.70	11,985.67	28,988.40	955.92	4,916.50	2,962,789.78
*2,453,350.31					112.88	29,467,361.06
3,476,629.65	17,105.70	11,985.67	28,988.40	955.92	5,029.68	32,430,150.84

* Includes 22,857.20 standard ounces silver bars imported. (Exported and original bars returned.)

VI.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY VALUE, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alaska	\$7. 54	\$1, 091. 76		
Arizona	66. 50	29, 667. 07		\$205. 74
California	39. 68	23, 518. 97	\$307. 85	
Colorado	393. 70			
Dakota	10. 44			
Georgia	45. 86			
Idaho	23. 14	2, 526. 03		
Maryland	13. 71			
Michigan	7, 144. 06			
Montana	30. 04	122. 07		
Nevada	250. 81	59, 999. 61	2, 044, 447. 68	
New Hampshire				
New Mexico	7, 752. 27	237. 74		
North Carolina	1, 069. 77			
Oregon	21. 99	2, 062. 59		
South Carolina	5. 12			
Texas				339. 65
Utah	48. 21	363. 61		
Virginia	4. 98			
Washington		164. 21		
Wyoming	12. 59			
Other sources	446. 66	25. 72		
Total unrefined	17, 387. 07	119, 779. 38	2, 044, 755. 53	545. 39
Refined	15, 831, 247. 18	5, 060, 471. 88		10, 542, 634. 80
Total silver	15, 848, 634. 25	5, 180, 251. 26	2, 044, 755. 53	10, 543, 180. 19

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICE.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
						\$1,099.30
\$22,027.86	\$35.77				\$22.41	52,025.35
183.10			\$1.65		14.11	24,065.36
18,539.57	18,206.32		7.85		1,411.90	38,559.34
35,078.58						35,089.02
.70				\$267.02		313.58
63,401.13	21.13	\$13,191.73	2,188.92			81,352.08
						13.71
58,116.25						65,260.31
597,141.72	22.40		31,389.42			628,705.65
2,485.51						2,107,183.61
.87						.87
90,655.79	1,225.77				3,943.81	103,815.38
20.20				654.82		1,744.79
	353.85	755.23			47.27	3,240.93
				190.50		195.62
						339.65
106,034.42						106,446.24
4.88						9.86
2,504.05			144.10			2,812.36
	39.56					52.15
194,530.41					281.86	195,284.65
1,190,725.04	19,904.80	13,946.96	33,731.94	1,112.34	5,721.36	3,447,609.81
2,854,807.62					131.35	34,289,292.83
4,045,532.66	19,904.80	13,946.96	33,731.94	1,112.34	5,852.71	37,736,902.64

REPORT ON THE FINANCES.

VII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Fine bars	<i>Standard ozs.</i> 40, 319, 543	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i> 13, 623
Mint bars				
Standard bars				
Sterling bars				
Unparted bars				
Total gold	40, 319, 543			13, 623
SILVER.				
Fine bars	125, 542. 98	146, 794. 78		
Mint bars				
Standard bars				
Sterling bars				
Unparted bars				
Total silver	125, 542. 98	146, 794. 78		

VIII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Fine bars	\$750, 131. 04			\$253. 45
Mint bars				
Standard bars				
Sterling bars				
Unparted bars				
Total gold	750, 131. 04			253. 45
SILVER.				
Fine bars	146, 086. 37	\$170, 815. 73		
Mint bars				
Standard bars				
Sterling bars				
Unparted bars				
Total silver	146, 086. 37	170, 815. 73		
Total value gold and silver	896, 217. 41	170, 815. 73		253. 45

WEIGHT, DURING FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	Standard ozs.	<i>Standard ozs.</i>
964,371,306						1,004,704,472
57,326,165						57,326,165
	70,137,682	31,817,751	61,994,909	10,481,059	18,193,755	192,625,156
1,021,697,471	70,137,682	31,817,751	61,994,909	10,481,059	18,193,755	1,254,655,793
5,110,278.26					112.88	5,382,728.90
123,202.95						123,202.95
25,861.12						25,861.12
454,266.19	17,580.74	13,502.02	29,896.24	980.16	6,586.11	522,811.46
5,713,608.52	17,580.74	13,502.02	29,896.24	980.16	6,698.99	6,054,604.43

VALUE, DURING FISCAL YEAR ENDED JUNE 30, 1890.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$17,941,791.73						\$18,692,176.22
1,066,533.31						1,066,533.31
	\$1,304,887.09	\$591,958.16	\$1,153,393.66	\$194,996.44	\$338,488.46	3,583,723.81
19,008,325.04	1,304,887.09	591,958.16	1,153,393.66	194,996.44	338,488.46	23,342,433.34
5,946,505.61					131.35	6,263,539.06
143,363.43						143,363.43
30,092.93						30,092.93
528,600.65	20,457.57	15,711.44	34,788.34	1,140.55	7,663.83	608,362.38
6,648,562.62	20,457.57	15,711.44	34,788.34	1,140.55	7,795.18	7,045,357.80
25,656,887.66	1,325,344.66	607,669.60	1,188,182.00	196,136.99	346,283.64	30,387,791.14

REPORT ON THE FINANCES.

XI.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double-eagles	75,983	\$1,519,690.00	808,950	\$16,170,000.00
Eagles	61,470	614,700.00	178,400	1,784,000.00
Half-eagles	7,599	37,995.00		
Three dollars	2,374	7,122.00		
Quarter-eagles	67	167.50		
Dollars	29,904	29,904.00		
Total gold	177,397	2,209,548.50	987,350	17,963,000.00
SILVER.				
Dollars	18,960,816	18,960,816.00	4,600,000	4,600,000.00
Subsidiary:				
Half-dollars	12,716	6,358.00		
Quarter-dollars	12,716	3,179.00		
Dimes	7,876,713	787,671.30	948,124	94,812.40
Total subsidiary	7,902,145	797,208.30	948,124	94,812.40
Total silver	26,862,961	19,758,024.30	5,548,124	4,694,812.40
MINOR.				
Five cents	18,745,198	937,259.90		
Three cents	18,801	564.03		
One cent	47,902,780	479,027.80		
Total minor	66,666,779	1,416,851.73		
Total coinage	93,707,137	23,384,424.53	6,535,474	22,657,812.40

X.—COINAGE EXECUTED AT THE MINTS OF THE UNITED STATES

Denomination.	PHILADELPHIA.		SAN FRANCISCO:	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double-eagles	44,111	\$882,220.00	774,700	\$15,494,000.00
Eagles	4,485	44,850.00	425,400	4,254,000.00
Half-eagles	7,565	37,825.00		
Three dollars	2,429	7,287.00		
Quarter-eagles	17,648	44,120.00		
Dollars	30,729	30,729.00		
Total gold	106,967	1,047,031.00	1,200,100	19,748,000.00
SILVER.				
Dollars	21,726,811	21,726,811.00	700,000	700,000.00
Subsidiary:				
Half-dollars	12,711	6,355.50		
Quarter-dollars	12,711	3,177.75		
Dimes	7,380,711	738,071.10	972,678	97,267.80
Total subsidiary	7,406,133	747,604.35	972,678	97,267.80
Total silver	29,132,944	22,474,415.35	1,672,678	797,267.80
MINOR.				
Five cents	15,881,361	794,068.05		
Three cents	21,561	646.83		
One cent	48,869,361	488,693.61		
Total minor	64,772,283	1,283,408.49		
Total coinage	94,012,194	24,804,854.84	2,872,778	20,545,267.80

STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
92,460	\$1,849,200.00			977,393	\$19,547,860.00
				239,870	2,398,700.00
				7,599	87,995.00
				2,374	7,122.00
				67	167.50
				29,904	29,904.00
92,460	1,849,200.00			1,257,207	22,021,748.50
1,438,000	1,438,000.00	10,925,000	\$10,925,000.00	35,923,816	35,923,816.00
				12,716	6,353.00
				12,716	3,179.00
				8,824,837	832,483.70
				8,850,269	892,020.70
1,438,000	1,438,000.00	10,925,000	10,925,000.00	44,774,085	36,815,836.70
				18,745,198	937,250.90
				18,801	564.03
				47,902,780	479,027.80
				66,666,779	1,416,851.73
1,530,460	3,287,200.00	10,925,000	10,925,000.00	112,698,071	60,254,436.93

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
30,945	\$618,900.00			849,756	\$16,995,120.00
				429,885	4,298,850.00
				7,565	37,825.00
				2,429	7,287.00
				17,648	44,120.00
				30,729	30,729.00
30,945	618,900.00			1,338,012	21,413,931.00
350,000	350,000.00	11,875,000	\$11,875,000.00	34,651,811	34,651,811.00
				12,711	6,355.50
				12,711	3,177.75
				8,353,389	825,338.90
				8,378,811	844,872.15
350,000	350,000.00	11,875,000	11,875,000.00	43,030,622	35,496,683.15
				15,881,361	794,068.05
				21,581	646.83
				48,869,361	488,693.61
				64,772,233	1,283,408.49
380,945	968,900.00	11,875,000	11,875,000.00	109,140,917	58,194,023.64

XI—EARNINGS AND EXPENDITURES OF THE UNITED STATES MINTS

EARNINGS

Items.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Charges for parting and refining	\$17, 673. 60	\$33, 173. 46	\$765. 68	\$33, 972. 88
Charges for alloy	395. 94	1, 617. 65	7. 67	140. 72
Charges for assaying, melting, and stamping				
Seigniorage on standard silver dollars	5, 006, 562. 65	1, 133, 124. 93	2, 376, 800. 13	368, 928. 86
Seigniorage on subsidiary silver	1, 649. 80			
Seigniorage on minor coins	1, 183, 887. 00			
Profits on sale of medals and proof coins	1, 813. 16			
Receipts from assays of bullion	242. 00			
Deposit melting-room grains and sweepings	1, 172. 31	486. 72	256. 64	331. 16
Surplus bullion returned by operative officers ..	3, 963. 82	12, 083. 28	822. 72	891. 42
Gain on bullion shipped mint for coinage				
Proceeds of sale of old material	1, 539. 74	1, 757. 30		196. 89
Receipts from sale of by-products		788. 88		1, 917. 84
Total	6, 223, 900. 02	1, 183, 032. 22	2, 873, 652. 84	406, 379. 77

EXPENDITURES

Salaries of officers and clerks	41, 550. 00	40, 976. 18	31, 950. 00	29, 503. 82
Wages of workmen and adjusters	439, 524. 73	181, 584. 10	131, 218. 06	71, 119. 49
Contingent expenses, less amount paid for wastage and loss on sweeps sold	90, 599. 63	41, 537. 52	37, 003. 32	24, 305. 21
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold	10, 398. 74	51, 713. 88	348. 19	25, 492. 34
Wastages of the operative departments	4, 418. 42	2, 418. 30	3, 052. 34	459. 94
Loss on sweeps of the year	3, 802. 48	2, 897. 87	2, 362. 51	1, 728. 50
Expenses of distributing silver dollars	*8, 567. 68	3, 429. 28	*14, 054. 23	423. 65
Expenses of distributing subsidiary silver coins	1, 001. 05			
Expenses of distributing minor coins	23, 923. 76			
Minor-coinage metal wasted	2, 409. 39			
Loss on sale of leady melts				
Total	644, 195. 88	324, 557. 18	219, 988. 65	153, 032. 95

* The expense of distributing silver dollars at New Orleans was \$6.16 more and Philadelphia 50 cents more, but there was a repayment of these amounts during the year on account of overpayments in the expense of distributing silver dollars in the fiscal year 1889.

AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	St. Louis.	
\$30,886.68						\$166,472.30
1,087.70						3,249.68
	\$1,604.58	\$756.33	\$298.29	\$1,489.05	\$441.86	4,050.11
						9,385,416.57
						1,649.50
						1,188,887.00
						1,813.16
907.00	14.00	228.00	592.50	216.00	24.00	2,223.50
2,187.15	447.56	95.83		820.04	148.02	5,945.43
8,097.89					47.81	25,876.94
	1,600.83	614.21	747.73	1,192.93	705.80	4,861.50
59.95	129.95			29.00	75.00	3,787.83
12,316.47						15,023.19
105,512.84	3,856.92	1,694.37	1,638.52	3,747.02	1,442.49	10,809,857.01

AND LOSSES.

39,250.00	10,840.11	3,200.00	2,750.00	7,700.00	3,500.00	211,220.11
24,208.50	13,551.25	5,436.00	1,119.54	11,930.00	912.50	880,604.17
9,867.40	3,439.27	3,205.37	880.21	4,955.51	1,486.76	226,280.20
81,834.97						178,783.12
						10,349.00
5,000.69						15,792.05
						26,474.84
						1,001.05
						23,923.76
						2,409.39
85.30						85.30
160,246.86	27,830.63	11,841.37	4,749.75	24,585.51	5,899.26	1,576,927.90

XII.—SEIGNIORAGE ON THE COINAGE OF SILVER.

Dr:

1889.		
July 1. Balance on hand:		
Philadelphia.....	\$29,441.65	
San Francisco.....	27,399.17	
New Orleans.....	18,432.48	
		\$75,273.30
Seigniorage on silver dollars:		
Philadelphia.....	5,006,562.65	
San Francisco.....	1,133,124.93	
New Orleans.....	2,876,800.13	
Carson.....	368,928.86	
		9,385,416.57
Seigniorage on subsidiary silver:		
Philadelphia.....		1,649.80
Total		9,462,339.67

AND DEPOSITION OF SAME DURING THE FISCAL YEAR 1890.

CR.

Paid expenses of distribution:			
Philadelphia.....		\$9,568.73	
San Francisco.....		3,429.28	
New Orleans.....		14,054.23	
Carson.....		423.65	
			\$27,475.89
Paid on account of wastage and loss on sale of sweeps:			
Philadelphia.....		6,731.65	
San Francisco.....		320.46	
New Orleans.....		4,218.53	
			11,270.64
Deposited in the U. S. Treasury as follows:			

PHILADELPHIA.

Warrant No. 339.....		0.50	
No. 340.....		465,000.00	
No. 930.....		84.00	
No. 931.....		360,000.00	
No. 1080.....		581.26	
No. 1081.....		28,835.39	
No. 1082.....		225,000.00	
No. 1129.....		520,000.00	
No. 1132.....		560,000.00	
No. 1455.....		550,000.00	
No. 1714.....		535,000.00	
No. 1867.....		350,000.00	
No. 1874.....		450,000.00	
No. 2071.....		730,000.00	
			4,774,501.15

NEW ORLEANS.

Warrant No. 341.....		225,000.00	
No. 932.....		270,000.00	
No. 1083.....		158,000.00	
No. 1130.....		280,000.00	
No. 1130.....		18,432.48	
No. 1181.....		265,000.00	
No. 1464.....		275,000.00	
No. 1715.....		275,000.00	
No. 1868.....		260,000.00	
No. 1873.....		255,000.00	
No. 2072.....		450,000.00	
No. 2072.....		125,000.00	
			2,856,432.48

SAN FRANCISCO.

Warrant No. 342.....		150,000.00	
No. 993.....		130,000.00	
No. 1457.....		75,000.00	
No. 1870.....		125,000.00	
No. 1871.....		150,000.00	
No. 2073.....		345,000.00	
No. 2073.....		160,000.00	
			1,135,000.00

CARSON.

Warrant No. 1456.....		50,000.00	
No. 1869.....		80,000.00	
No. 1872.....		50,000.00	
No. 2074.....		90,000.00	
No. 2074.....		35,000.00	
No. 2075.....		50,000.00	
			355,000.00

1890.

June 30. Balance on hand:			
Philadelphia.....		246,852.57	
San Francisco.....		21,774.36	
New Orleans.....		20,527.37	
Carson.....		13,505.21	
			302,659.51
Total.....			9,462,339.67

These balances have since been covered into the Treasury:

Philadelphia C. D. No. 7728.....		648.75	
C. D. No. 49781.....		246,203.82	
			246,852.57
San Francisco C. D. No. 49722.....			21,774.36
Carson C. D. No. 49723.....			13,505.21
New Orleans C. D. No. 49721.....		20,353.26	
C. D. No. 66.....		174.11	
			20,527.37

XIII.—ASSETS AND LIABILITIES OF

ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard ounces.	Value.	Standard ounces.	Value (cost).
COINAGE MINTS.				
Philadelphia	1,412,927,885	\$26,287,030.13	4,443,775.21	\$4,624,962.45
San Francisco	98,648,715	1,835,324.88	1,150,837.08	1,031,455.97
New Orleans	40,040,102	744,932.08	517,020.94	474,989.12
Carson	85,710,528	1,594,614.46	606,015.88	542,195.38
ASSAY OFFICES.				
New York	1,881,161,240	34,998,348.36	3,528,440.05	3,981,212.39
Denver	2,348,347	43,690.18	619.60	526.66
Helena	2,024,210	37,650.71	473.45	402.43
Boisé	2,129,020	39,600.68	509.94	458.95
Charlotte	1,034,893	19,253.83	106.96	96.26
St. Louis	1,618,809	30,117.38	633.42	538.41
Total	3,527,643,749	65,630,580.69	10,248,432.53	10,656,838.02

LIABILITIES.

Institutions.	Bullion fund.	Undeposited earnings.
COINAGE MINTS.		
Philadelphia	\$71,609,819.31	
San Francisco	36,093,408.08	\$10,151.70
New Orleans	10,025,407.25	
Carson	4,495,075.00	669.45
ASSAY OFFICES.		
New York	52,696,644.33	9,169.05
Denver	113,751.86	109.48
Helena	116,457.13	159.36
Boisé	99,288.34	101.58
Charlotte	58,839.17	794.10
St. Louis	79,548.25	565.42
Total	175,388,238.72	21,720.14

UNITED STATES MINTS AND ASSAY OFFICES, JUNE 30, 1890.

ASSETS.

Value of bullion shipped for coinage.	Gold coin.	Silver coin.	Minor coin.	Minor coin- age metal.	Old deficiencies.	Total.
.....	\$510,927.50	\$40,433,907.47	\$349,457.21	\$37,231.51	.....	\$72,243,516.27
.....	3,361,150.00	29,484,458.43	.....	.....	\$413,557.96	36,125,947.24
.....	181,000.00	8,644,913.99	.....	.....	.....	10,045,835.19
.....	1,015,557.09	1,356,882.73	.....	.....	.....	4,509,249.66
.....	13,709,029.31	53,532.73	.....	.....	.....	52,742,122.79
.....	69,640.00	4.50	.....	.....	.....	113,861.34
\$26,841.71	51,712.64	.....	.....	.....	.....	116,616.49
.....	59,320.32	.97	.....	.....	.....	99,389.92
.....	40,283.18	.....	.....	.....	.....	59,633.27
16,976.69	32,481.19	.....	.....	.....	.....	80,113.67
43,818.40	19,031,101.23	79,973,700.82	349,457.21	37,231.51	413,557.96	176,136,285.84

LIABILITIES.

Seigniorage on silver.	Unpaid depositors.	Minor coinage profits.	Minor coin metal fund.	Unpaid cent depositors and sub-treasury transfers.	Total.
\$246,852.57	\$155.67	\$326,249.23	\$37,500.00	\$22,939.49	\$72,243,516.27
21,774.36	618.10	.....	.....	.....	36,125,947.24
20,354.15	73.79	.....	.....	.....	10,045,835.19
13,505.21	.....	.....	.....	.....	4,509,249.66
.....	36,309.41	.....	.....	.....	52,742,122.79
.....	.....	.....	.....	.....	113,861.34
.....	.....	.....	.....	.....	116,616.49
.....	.....	.....	.....	.....	99,389.92
.....	.....	.....	.....	.....	59,633.27
.....	.....	.....	.....	.....	80,113.67
302,486.29	37,151.97	326,249.23	37,500.00	22,939.49	176,136,285.84

XIV.—GOLD, SILVER, AND BRONZE MEDALS MANUFACTURED AT THE MINT OF THE UNITED STATES AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Name.	Gold.	Silver.	Bronze.
Adams Academy.....	1		
Army Markmanship:			
First-class prize.....	2		2
Second-class prize.....	6		2
Third-class prize.....		12	2
Armstrong, Col.....			5
Athletic Association.....			3
Allegiance, oath of.....			10
Boston Athletic Association.....	3	4	
Bay State Agricultural Society.....	1		
Boston Horse Show Association.....	4	6	
Bridge.....		78	
Brown Memorial.....		10	
Buchanan, James, President.....			5
Cavalry Competition:			
First-class prize.....	6		2
Second-class prize.....	18		2
Third-class prize.....		36	2
Cleveland Indian Peace.....			5
Cleveland, Grover, President.....			15
Department Markmanship, first-class prize.....	16		2
Dodd, Hannah Matilda.....	1	1	
Department Markmanship, second-class prize.....		48	2
Denman Grammar School.....		20	
Department Markmanship, third-class prize.....			98
Division Markmanship:			
First-class prize.....	6		2
Second-class prize.....	18		2
Third-class prize.....		36	2
Emancipation Proclamation.....			10
Franklin Institute.....	10		
Francis, Joseph.....	1		6
Franklin School.....		25	
Fillmore, Millard, President.....			5
Field, Cyrus W.....			5
Grant Birthday.....	2	200	
Great Seal.....			5
Garfield, James A., President.....			5
Grant Indian Peace.....			5
Harrison, Benjamin, President.....			19
Horn, John.....			2
Hayden.....			1
Johnson, Andrew, President.....			5
Jefferson, Thomas, President.....			6
Ketchum, Jesse.....	6	61	
Life Saving.....	2	20	
Lincoln Grammar School.....		20	
Lincoln and Grant Medalets.....		50	
Lincoln and Garfield Medalets.....		50	
Let us have peace.....			10
Lincoln, Abraham, President.....			5
Marksmen, Competition of Distinguished, first-class prize.....	2		2

XIV.—GOLD, SILVER, AND BRONZE MEDALS MANUFACTURED AT THE MINT OF THE UNITED STATES AT PHILADELPHIA, ETC.—Continued.

Name.	Gold.	Silver.	Bronze.
Marksman, Competition of Distinguished, second-class prize		4	2
Maine State Agricultural Society		4	
Massachusetts Humane Society	2	20	
Madison, James, President			6
Monroe, James, President			5
New York State Agricultural Society	1		
New Hampshire Agricultural Society		40	
New England State Agricultural Society		9	
North Cosmopolitan School		11	
Norman, George H.			2
Oswego County Agricultural Society		8	
Pharmacy, Philadelphia College of	3		
Pittsburgh Female College (McKee)	1		
Pennsylvania Horticultural Society		6	2
Polk, James K., President			5
Presidency Relinquished			5
Perry, Captain (Commonwealth of Virginia)			5
Revolver Match:			
First-class prize	6		2
Second-class prize		18	2
Third-class prize			38
Rose, Dr. Frederick			2
Santa Clara College		400	
St. Ignatius College		400	
St. Louis Agricultural and Mechanical Association		17	4
Steam Coinage, first			10
Shipwreck			5
Scott, Major-General (Virginia)			1
Time increases his fame		25	
Tyler, John, President			5
Vanderbilt University	10		
Vermont State Agricultural Society		10	8
Van Buren, Martin, President			5
Washington and Lee University	5		
Washington Wreath Medalets		300	
Washington and Lincoln Medalets		225	
Washington and Grant Medalets		25	
Total	133	2,199	368

XV.—COINAGE DIES EXECUTED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1890.

Denomination.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
GOLD COINAGE.					
Double-eagle	6	25	24		55
Eagle	5	20			25
Half-eagle	2				2
Three-dollar	2				2
Quarter-eagle					
Dollar	2				2
Total	17	45	24		86
SILVER COINAGE.					
Standard-dollar	95	80	50	60	285
Half-dollar	2				2
Quarter-dollar	2				2
Dime	85	20			105
Total	184	100	50	60	394
MINOR COINAGE.					
Five-cent	316				316
Three-cent	2				2
One-cent	415				415
Total	733				733

TOTAL NUMBER OF DIES.

Gold coinage	86
Silver coinage	394
Minor coinage	733
Proof coinage	21
Annual assay	2
Presidential medal Benjamin Harrison	2
Joseph Francis	2
Army marksmanship	23
Army marksmanship, rider	1
Nathaniel Green (reproduction)	2
Total	1,266

XVI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR 1890.

Quarter.	MINT AT PHILADELPHIA.				MINT AT SAN FRANCISCO.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1889	\$897.94	\$125.20	\$326.13	\$1,349.27	.....	.....	.....	.....
Fourth quarter, 1889	1,063.74	624.05	305.44	1,993.23	.....	.....	.....	.....
First quarter, 1890	4,541.00	148.80	272.03	4,961.83	.....	.....	\$329.74	\$329.74
Second quarter, 1890	1,014.50	103.00	146.90	1,264.40	\$2,948.10	.....	151.44	3,099.54
	7,517.18	1,001.05	1,050.50	9,568.73	\$2,948.10	.....	481.18	3,429.28

Quarter.	MINT AT NEW ORLEANS.				MINT AT CARSON.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1889	\$2,130.50	.....	\$473.70	\$2,604.20	.....	.....	.....	.....
Fourth quarter, 1889	1,198.96	.....	728.81	1,927.77	\$25.00	.....	.....	\$25.00
First quarter, 1890	2,384.57	.....	277.70	2,662.27	60.50	.....	.....	60.50
Second quarter, 1890	6,729.99	.....	130.00	6,859.99	338.15	.....	.....	338.15
	12,444.02	.....	1,610.21	14,054.23	423.65	.....	.....	423.65

XVII.—EXPENDITURES FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1890.

Fiscal year.	Amount expended.
1879	\$1,299.97
1880	12,592.83
1881	23,763.46
1882	24,565.84
1883	28,512.54
1884	29,152.32
1885	12,261.98
1886	847.17
1887	15,914.55
1888	24,500.78
1889	23,441.04
1890	23,923.76
Total	220,766.24

XVIII.—WASTAGE AND LOSS ON SALE OF SWEEPS, 1890.

Losses.	MINT AT—				Assay office, New York.	Total.
	Philadel- phia.	San Fran- cisco.	Carson.	New Orleans.		
Coiners' gold wastage.....	\$209.71	\$981.95	\$124.45	.....	.....	\$1,316.11
Melters' and refiners' silver wastage.....	.....	.....	.....	.....	.....	.....
Coiners' silver wastage.....	4,208.71	1,436.35	335.49	\$3,052.34	.....	9,032.89
Loss on sale of sweeps.....	3,802.48	2,897.87	1,728.50	2,362.51	\$5,000.69	15,792.05
Total.....	8,220.90	5,316.17	2,188.44	5,414.85	5,000.69	26,141.05
Paid as follows:						
From contingent appropriation.....	407.77	1,955.35	.....	.....	.....	2,363.12
From parting and refining appropriation.....	871.77	622.06	.....	116.96	.....	1,610.79
From surplus bullion.....	209.71	2,418.30	2,188.44	1,079.36	5,000.69	10,896.50
From silver profit fund.....	6,731.65	320.46	.....	4,218.53	.....	11,270.64
Total.....	8,220.90	5,316.17	2,188.44	5,414.85	5,000.69	26,141.05

XIX.—QUANTITY AND COST OF SILVER BULLION DELIVERED ON PURCHASES, AT THE COINAGE MINTS, AND NUMBER OF SILVER DOLLARS COINED MONTHLY DURING FISCAL YEAR 1890.

Months.	Standard ounces.	Cost.	Coinage.
1889.			
July.....	2,687,469.41	\$2,235,682.85	\$1,300,000
August.....	2,505,886.10	2,089,045.43	2,875,000
September.....	2,574,479.86	2,159,316.37	2,860,000
October.....	2,506,315.19	2,116,081.07	3,100,351
November.....	2,290,308.29	1,971,173.95	3,300,000
December.....	2,967,498.40	2,569,148.57	3,000,000
1890.			
January.....	3,140,485.54	2,734,386.03	3,000,000
February.....	2,626,154.75	2,283,566.67	3,488,000
March.....	2,669,625.48	2,305,639.34	3,600,265
April.....	2,048,034.36	1,823,860.35	3,600,000
May.....	2,473,977.10	2,317,836.14	2,900,000
June.....	2,421,876.69	2,293,589.56	2,900,200
Total.....	30,912,111.17	26,899,326.33	35,923,816
Purchased and coined from March 1, 1878, to July 1, 1889.....	289,615,265.55	278,330,507.92	333,500,812
Purchased and coined from March 1, 1878, to July 1, 1890.....	320,527,376.72	305,229,834.25	369,424,628
Monthly average, July 1, 1889, to July 1, 1890.....	2,576,009.26	2,241,610.53	2,993,651
Monthly average, for 148 months.....	2,165,725.52	2,062,363.74	2,496,112

XX.—MONTHLY PURCHASES OF SILVER BULLION DURING FISCAL YEAR 1890.

Months.	PHILADELPHIA.		NEW ORLEANS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1889.				
July	1,300,964.69	\$1,082,347.69	1,279,002.90	\$1,064,120.37
August	1,200,667.97	1,001,409.07	1,186,911.66	989,137.45
September	1,659,319.54	1,391,747.77	826,275.72	693,032.30
October	1,220,827.31	1,029,332.48	899,163.82	757,760.04
November	1,061,469.08	912,203.07	346,240.47	297,671.66
December	1,504,181.99	1,300,079.25	467,396.48	405,218.06
1890.				
January	1,471,427.74	1,280,503.87	741,934.57	645,243.30
February	941,718.49	817,817.56	1,093,510.62	952,142.45
March	789,294.49	682,309.60	1,142,979.98	988,392.08
April	858,084.28	753,298.08	288,893.72	255,571.33
May	1,271,056.63	1,196,982.60	580,697.22	543,645.77
June	1,494,143.33	1,419,544.87	483,525.44	456,659.03
Total	14,773,155.54	12,867,575.91	9,336,472.60	8,048,594.84

Months.	SAN FRANCISCO.		CARSON.		TOTAL.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
1889.						
July			107,501.82	\$89,214.79	2,687,469.41	\$2,235,682.85
August	4,510.04	\$3,878.67	113,796.43	94,620.24	2,505,886.10	2,089,045.43
September	2,852.38	2,453.43	86,032.22	72,081.87	2,574,479.86	2,159,316.37
October	220,832.31	188,962.70	165,551.75	140,025.85	2,506,315.19	2,116,081.07
November	753,842.58	650,535.14	128,756.16	110,764.08	2,290,308.29	1,971,173.95
December	746,538.37	647,929.83	249,381.56	215,921.43	2,967,498.40	2,569,148.57
1890.						
January	842,398.82	735,363.67	84,724.41	73,275.19	3,140,485.54	2,734,386.03
February	477,071.07	414,692.06	113,854.57	98,914.60	2,626,154.75	2,283,566.67
March	560,996.80	483,231.59	176,354.21	151,706.07	2,669,625.48	2,305,639.34
April	738,070.38	669,346.18	162,385.98	145,644.76	2,048,034.36	1,823,860.35
May	413,199.10	383,218.41	209,024.15	193,989.36	2,473,977.10	2,317,836.14
June	283,832.87	267,176.07	160,375.05	150,209.59	2,421,876.69	2,293,589.56
Total	5,044,144.72	4,446,787.75	1,758,338.31	1,536,367.83	30,912,111.17	26,899,326.33

XXI—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER
FISCAL

MINT AT PHILA

Months.	COINED.	
	Standard ounces.	Cost.
1889.		
July	687,500.00	\$574,621.90
August	1,632,812.50	1,364,095.93
September	1,598,437.50	1,336,971.81
October	1,719,051.63	1,440,597.59
November	1,718,750.00	1,449,030.06
December	1,160,156.25	986,770.65
1890.		
January	1,160,156.25	994,135.31
February	1,460,937.50	1,255,514.32
March	1,547,102.73	1,331,241.40
April	1,546,875.00	1,338,766.31
May	1,031,250.00	929,284.72
June	1,031,421.87	953,223.35
Total	16,294,451.23	13,954,253.35

MINT AT NEW ORLEANS.

1889.		
July	429,687.50	\$357,863.19
August	837,890.63	698,033.30
September	859,375.00	717,476.90
October	859,375.00	719,792.52
November	859,375.00	722,890.75
December	859,375.00	728,863.93
1890.		
January	859,375.00	737,361.21
February	859,375.00	743,731.61
March	859,375.00	743,417.19
April	859,375.00	746,529.11
May	644,531.25	579,582.39
June	601,562.50	552,657.77
Total	9,388,671.85	8,048,199.87

MINT AT SAN FRANCISCO.

1889.		
July		
August		
September		
October		
November	171,875.00	\$148,049.30
December	429,687.50	371,417.80
1890.		
January	429,687.50	372,940.82
February	515,625.00	447,684.07
March	515,625.00	446,751.75
April	515,625.00	453,314.91
May	687,500.00	610,533.65
June	687,500.00	616,182.77
Total	3,953,125.00	3,466,875.07

DOLLARS, WASTED AND SOLD IN SWEEPS AT EACH MINT MONTHLY DURING THE YEAR 1890.

DELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		687,500.00	\$574,621.90	800,000	\$225,378.10
4,439.69	\$3,710.75	1,637,252.19	1,367,806.68	1,900,000	535,904.07
		1,598,437.50	1,336,971.81	1,860,000	523,028.19
		1,719,051.63	1,440,597.59	2,000,351	559,753.41
		1,718,750.00	1,449,030.00	2,000,000	550,969.94
6,019.98	5,044.86	1,166,176.23	991,815.51	1,350,000	363,229.35
		1,160,156.25	994,135.31	1,350,000	355,864.69
		1,460,937.50	1,255,514.32	1,700,000	444,485.68
4,262.94	3,663.52	1,551,365.67	1,334,904.92	1,800,265	469,023.60
		1,546,375.00	1,338,766.31	1,800,000	461,233.69
3,686.59	3,190.61	1,034,936.59	932,475.33	1,200,000	270,715.28
4,553.98	4,208.71	1,035,975.85	957,432.06	1,200,200	246,976.65
22,963.18	10,818.45	16,317,414.41	13,974,071.80	18,960,816	5,006,562.65

MINT AT NEW ORLEANS.

2,249.66	\$1,873.62	431,937.16	\$359,736.81	500,000	\$142,136.81
		437,890.63	698,033.30	975,000	276,966.70
		859,375.00	717,476.90	1,000,000	282,523.10
		859,375.00	719,792.52	1,000,000	280,207.48
1,104.40	929.00	860,479.40	723,819.75	1,000,000	277,109.25
		859,375.00	728,863.93	1,000,000	271,136.07
		859,941.78	737,847.52	1,000,000	262,638.79
566.78	486.31	859,375.00	743,731.61	1,000,000	256,268.39
		859,939.85	743,905.82	1,000,000	256,582.81
564.85	488.63	859,927.47	747,009.03	1,000,000	253,470.89
552.47	479.92	644,531.25	579,582.39	750,000	170,417.61
3,897.59	3,580.73	605,460.09	556,238.50	700,000	147,342.23
8,935.75	7,838.21	9,397,607.63	8,056,038.08	10,925,000	2,876,800.13

MINT AT SAN FRANCISCO.

		171,875.00	\$148,049.30	200,000	\$51,950.70
		429,687.50	371,417.80	500,000	128,582.20
		429,687.50	372,940.82	500,000	127,059.18
1,086.98	\$937.60	516,711.98	448,321.67	600,000	152,315.93
		513,625.00	446,751.75	600,000	153,248.25
		515,625.00	453,314.91	600,000	146,685.09
		687,500.00	610,533.65	800,000	189,466.35
1,602.59	1,436.35	689,102.59	617,019.12	800,000	183,817.23
2,689.57	2,373.95	3,955,814.57	3,469,249.02	4,600,000	1,133,124.93

XXI.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,
YEAR
MINT AT CARSON.

Months.	COINED.	
	Standard ounces.	Cost.
1889.		
July		
August		
September		
October	85,937.50	\$72,733.25
November	85,937.50	72,990.00
December	128,906.25	110,179.77
1890.		
January	128,906.25	110,333.79
February	161,562.50	138,621.09
March	171,875.00	147,563.41
April	171,875.00	148,947.09
May	128,906.25	113,928.17
June	171,875.00	153,774.57
Total	1,235,781.25	1,069,071.14

XXII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,
THE FISCAL

RECAPITULATION

Months.	COINED.	
	Standard ounces.	Cost.
1889.		
July	1,117,187.50	\$932,485.00
August	2,470,703.13	2,062,129.23
September	2,457,812.50	2,054,448.71
October	2,664,364.13	2,233,123.36
November	2,835,937.50	2,392,960.11
December	2,578,125.00	2,197,232.15
1890.		
January	2,578,125.00	2,214,771.13
February	2,997,500.00	2,585,551.09
March	3,093,977.73	2,668,973.75
April	3,093,750.00	2,687,557.42
May	2,492,187.50	2,233,328.93
June	2,492,359.37	2,275,838.46
Total	30,872,029.13	26,538,399.43

RECAPITULATION

MINTS.		
Philadelphia	16,294,451.23	\$13,954,253.35
New Orleans	9,388,671.83	8,048,199.87
San Francisco	3,953,125.00	3,466,875.07
Carson	1,235,781.25	1,069,071.14
Total	30,872,029.36	26,538,399.43

WASTED AND SOLD IN SWEEPS, AT EACH MINT MONTHLY DURING THE FISCAL 1890.

MINT AT CARSON.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
3,297.48	\$2,477.66	3,297.48	\$2,477.66		
		85,937.50	72,733.25	100,000	\$27,266.75
		85,937.50	72,990.00	100,000	27,010.00
		128,906.25	110,179.77	150,000	39,820.23
		128,906.25	110,333.79	150,000	39,666.21
		161,562.50	138,621.09	188,000	49,378.91
		171,875.00	147,563.41	200,000	52,436.59
		171,875.00	143,947.09	200,000	51,052.91
		128,906.25	113,923.17	150,000	36,071.83
374.98	335.49	172,249.98	154,110.06	200,000	46,225.43
3,672.46	2,813.15	1,239,453.71	1,071,884.29	1,438,000	368,928.86

WASTED AND SOLD IN SWEEPS, AT THE FOUR UNITED STATES MINTS DURING YEAR 1890.

BY MONTHS.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
2,249.66	\$1,873.62	1,119,437.16	\$934,358.71	1,300,000	\$367,514.91
4,439.69	3,710.75	2,475,142.82	2,065,839.98	2,875,000	812,870.77
3,297.48	2,477.66	2,461,109.98	2,056,926.37	2,860,000	805,551.29
		2,664,364.13	2,233,123.36	3,100,351	867,227.64
1,104.40	929.00	2,837,041.90	2,393,889.11	3,300,000	907,039.89
6,019.98	5,044.86	2,534,144.98	2,202,277.01	3,000,000	802,767.85
566.78	486.31	2,578,691.78	2,215,257.44	3,000,000	785,228.87
1,086.98	937.60	2,998,536.98	2,536,488.69	3,488,000	902,448.91
4,827.79	4,152.15	3,098,805.52	2,673,125.90	3,600,265	931,291.25
552.47	479.92	3,094,302.47	2,688,037.34	3,600,000	912,442.58
3,686.59	3,190.61	2,495,874.09	2,236,519.54	2,900,000	666,671.07
10,429.14	9,561.28	2,502,788.51	2,285,399.74	2,900,200	624,361.54
38,260.96	32,843.76	30,910,290.32	26,571,243.19	35,923,816	9,385,416.57

BY MINTS.

22,963.18	\$19,818.45	16,317,414.41	\$13,974,071.80	18,960,816	\$5,006,562.65
8,935.75	7,838.21	9,397,607.63	8,056,038.08	10,925,000	2,876,800.13
2,689.57	2,373.95	3,955,814.57	3,469,249.02	4,600,000	1,133,124.93
3,672.46	2,813.15	1,239,453.71	1,071,884.29	1,438,000	368,928.86
38,260.96	32,843.76	30,910,290.32	26,571,243.19	35,923,816	9,385,416.57

XXIII.—COST OF SILVER BULLION CONTRACTED FOR MONTHLY AND DELIVERED ON EACH MONTH'S CONTRACTS, TOGETHER WITH THE VALUE AND COST OF THE MONTHLY COINAGE OF THE SILVER DOLLARS DURING THE FISCAL YEAR 1890.

Months.	Cost of silver contracted for.	Cost of silver delivered on month's contracts.	Cost of silver coined into silver dollars.	Nominal value of coinage.
1889.				
July.....	\$2,096,429.35	\$2,100,225.13	\$932,485.09	\$1,300,000
August.....	2,077,344.64	2,083,038.97	2,062,129.23	2,875,000
September.....	2,175,475.10	2,178,475.70	2,054,448.71	2,860,000
October.....	2,350,629.06	2,349,109.87	2,233,123.36	3,100,351
November.....	2,087,032.61	2,087,845.70	2,392,960.11	3,300,000
December.....	2,329,660.96	2,334,657.58	2,197,232.15	3,000,000
1890.				
January.....	2,592,705.51	2,610,542.70	2,214,771.13	3,000,000
February.....	2,384,011.46	2,468,893.32	2,585,551.09	3,488,000
March.....	2,194,839.42	2,194,388.47	2,668,973.75	3,600,265
April.....	1,963,298.36	1,975,346.16	2,687,557.42	3,600,000
May.....	2,232,544.81	2,273,772.46	2,233,328.93	2,900,000
June.....	2,198,358.94	2,204,674.19	2,275,838.46	2,900,200
Total.....	26,682,330.22	26,860,970.25	26,538,399.43	35,923,816

XXIV.—MONTHLY PURCHASE AND COINAGE INTO SILVER DOLLARS OF \$2,000,000 WORTH OF SILVER BULLION DURING THE FISCAL YEAR 1890.

Months.	Average price per fine ounce for previous month.	Number of fine ounces required to procure \$2,000,000 worth of bullion.	Coining value in silver dollars.	Dollars coined.	Silver contained (standard ounces).	Cost of bullion coined.
1889.						
July.....	.92547	2,161,064	\$2,794,102	1,300,000	1,117,187.50	\$932,485.09
August.....	.92638	2,158,941	2,791,356	2,875,000	2,470,703.13	2,062,129.23
September.....	.92959	2,151,486	2,781,719	2,860,000	2,457,812.50	2,054,448.71
October.....	.93477	2,139,564	2,766,305	3,100,351	2,664,364.13	2,233,123.36
November.....	.94036	2,126,845	2,749,860	3,300,000	2,835,937.50	2,392,960.11
December.....	.95956	2,084,289	2,694,838	3,000,000	2,578,125.00	2,197,232.15
1890.						
January.....	.95894	2,085,636	2,696,579	3,000,000	2,578,125.00	2,214,771.13
February.....	.97448	2,052,376	2,653,576	3,488,000	2,997,500.00	2,585,551.09
March.....	.96582	2,070,779	2,677,370	3,600,265	3,093,977.73	2,668,973.75
April.....	.96025	2,084,895	2,695,621	3,600,000	3,093,750.00	2,687,557.42
May.....	.99747	2,005,073	2,592,417	2,900,000	2,492,187.50	2,233,328.93
June.....	1.02862	1,944,352	2,513,909	2,900,200	2,492,359.37	2,275,838.46
Total.....		25,065,300	32,407,652	35,923,816	30,872,029.36	26,538,399.43

XXV.—SILVER BULLION OFFERED, CONTRACTED FOR, AND DELIVERED, AND SILVER DOLLARS COINED, FISCAL YEAR 1890.

Months.	Offered.	Contracted for.	Delivered.	Cost of amount delivered.	Silver dollars coined.
1889.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	<i>Fine ounces.</i>		
July.....	4,375,195.40	2,268,195.40	2,272,305.59	\$2,100,225.13	1,300,000
August.....	4,858,438.81	2,242,438.81	2,248,593.12	2,083,058.97	2,875,000
September.....	4,418,799.28	2,333,799.28	2,337,022.69	2,173,475.70	2,860,000
October.....	4,692,509.09	2,500,509.09	2,496,787.02	2,349,109.87	3,100,351
November.....	3,150,772.00	2,175,772.00	2,176,731.79	2,087,845.70	3,300,000
December.....	4,120,584.62	2,424,584.62	2,429,887.04	2,334,657.58	3,000,000
1890.					
January.....	4,851,247.35	2,675,247.35	2,695,790.75	2,610,542.70	3,000,000
February.....	4,718,700.81	2,570,700.81	2,563,499.10	2,468,803.32	3,438,000
March.....	4,171,640.57	2,287,640.57	2,267,205.49	2,194,388.47	3,600,265
April.....	2,487,927.47	1,968,927.47	1,981,845.57	1,975,346.16	3,600,000
May.....	3,313,662.63	2,176,662.63	2,186,504.09	2,273,772.46	2,900,000
June.....	3,555,750.09	2,087,750.09	2,093,812.23	2,204,674.19	2,900,200
Total.....	48,115,228.72	27,712,228.72	27,754,984.68	26,860,970.25	35,923,816

XXVI.—SILVER BULLION OFFERED, CONTRACTED FOR, AND DELIVERED, AND SILVER DOLLARS COINED FROM MARCH 1, 1878, TO JULY 1, 1890.

Years.	Offered.	Contracted for.	Delivered.	Cost of amount delivered.	Silver dollars coined.
1878 (10 months).....	<i>Fine ounces.</i>	<i>Fine ounces.</i>	<i>Fine ounces.</i>		
1879.....	60,838,090.43	24,186,090.43	24,338,024.77	\$28,298,061.05	22,495,550
1880.....	28,974,950.53	16,430,950.53	16,594,639.14	18,660,080.33	27,560,100
1881.....	38,136,229.42	23,492,229.42	22,742,634.22	25,981,214.66	27,397,355
1882.....	37,473,787.24	19,469,372.43	19,612,741.84	22,095,571.00	27,927,975
1883.....	35,436,359.72	21,792,959.72	21,877,488.85	24,877,254.37	27,574,100
1884.....	30,306,479.06	22,372,879.06	22,491,160.54	24,851,599.35	28,470,039
1885.....	29,871,327.65	21,654,327.65	21,683,797.72	24,020,063.93	28,136,875
1886.....	32,157,236.39	23,060,852.38	22,147,366.19	23,522,646.37	28,697,767
1887.....	33,067,369.88	25,545,197.68	25,699,897.48	25,504,466.65	31,423,886
1888.....	37,260,244.32	24,527,232.21	24,611,243.46	24,020,566.60	33,611,710
1889.....	44,483,796.70	25,582,874.95	25,681,136.58	24,001,803.67	31,990,832
1890 (6 months).....	49,013,434.29	27,213,434.29	27,229,974.57	25,484,553.20	34,651,511
Total.....	480,118,234.55	288,095,329.07	288,474,762.59	305,135,497.88	369,426,165

XXVII.—VALUE OF THE SILVER DOLLAR, MEASURED BY THE MARKET PRICE OF SILVER, AND THE QUANTITY OF SILVER PURCHASABLE WITH A DOLLAR, EACH YEAR SINCE 1873.

Calendar years.	BULLION VALUE OF A SILVER DOLLAR.			Grains of pure silver, at average price, purchasable with a United States dollar.*
	Highest.	Lowest	Average.	
1873.....	\$1.016	\$0.981	\$1.004	369.77
1874.....	1.008	.970	.988	375.76
1875.....	.977	.941	.964	385.11
1876.....	.991	.792	.894	415.27
1877.....	.987	.902	.929	399.62
1878.....	.936	.839	.891	416.66
1879.....	.911	.828	.868	427.70
1880.....	.896	.875	.886	419.49
1881.....	.896	.862	.881	421.87
1882.....	.887	.847	.878	422.83
1883.....	.868	.847	.858	432.69
1884.....	.871	.839	.861	431.18
1885.....	.847	.794	.823	451.09
1886.....	.797	.712	.769	482.77
1887.....	.799	.733	.758	489.78
1888.....	.755	.706	.727	510.66
1889.....	.752	.712	.724	512.78

*371.25 grains of pure silver are contained in a silver dollar.

XXVIII—COINS OF THE SEVERAL DEGREES OF FINENESS IN PERCENTAGE OF THE WHOLE NUMBER OF COINS ASSAYED.

TABLE A.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson.		Percentage of the whole number assayed.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
900.3						18.75	1.69
900.2	11.11			1.92	20	12.50	3.39
900.1	22.22	16.66		5.76	40	6.25	7.91
900 (standard)	11.11	33.32	4	20.18	20	43.75	20.90
899.9	22.22	16.66	8	12.49	20	18.75	13.56
899.8	11.11	16.66	28	21.14			18.64
899.7	11.11	16.66	16	13.45			12.43
899.6	11.11		20	15.37			12.43
899.5			12	6.73			5.65
899.4			12	2.88			3.39
Average fineness	899.93	899.92	899.67	899.81	900.04	900.04	899.83
Mass melt	899.60		899.60		900		

TABLE B.—SILVER.

Fineness.	Philadelphia.		New Orleans.		Carson.		San Francisco.		Total.		Percentage of the whole number assayed.
	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	
902.7					2.13				.22		.19
902.2			.64		4.25				.65		.57
901.8	1.21				4.25		4.44		1.74		1.52
901.6	1.21		.64				4.44		1.52		1.33
901.3	7.27		.64		4.25	20.00	4.44	4.76	4.14	2.94	3.99
901.2			.64						.22		.19
901.1	13.94	3.70	1.28		14.89		4.44		7.85	1.47	7.03
901					4.25				.43		.38
900.9	10.30	14.81	1.92	6.66	2.13		10.00	9.52	6.54	10.29	7.03
900.8	1.21		.64						.65		.57
900.7	13.94		5.13	13.33	8.51		15.55		10.68	2.94	9.69
900.4	21.21	18.51	16.03	6.66	21.27	40.00	18.89	9.52	18.97	14.71	18.43
900.3	.61								.22		.19
900.2	9.70		18.59		14.89	20.00	17.78		14.82	1.47	13.11
900.1	1.21						1.11		.65		.57
900 (standard)	13.33	18.51	25.00		2.13		10.00	14.28	15.48	11.76	15.01
899.9							3.33		.65		.57
899.8	3.03	14.81	7.69		17.02			9.52	5.45	8.82	5.89
899.6	1.21		10.90	13.33		20.00	2.22	19.04	4.58	10.29	5.32
899.3	.61		6.41	6.66			1.11		2.62	1.47	2.47
899.2			.64	13.33					.22		.19
899.1		18.51					1.11	9.52	.22	13.23	1.90
898.9		11.11	1.28	6.66			1.11	14.28	.65	10.29	1.90
898.6			1.92	33.33				9.52	.65	10.29	1.90
Average fineness	900.58	899.93	900.06	899.50	900.80	900.38	900.52	899.73	900.4	899.79	900.32
Mass melt	900.0		899.90		900		900				

XXXVIII—Continued.—TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH, FROM THE COINAGE OF THE CALENDAR YEAR 1889, ASSAYED AT THE ANNUAL ASSAY, AND MONTHLY AT THE MINT BUREAU.

TABLE C.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	
900.3.....						3			3
900.2.....	1			2	1				6
900.1.....	2	3		6	2	1			14
900 (standard).....	1	6	1	21	1	7			37
899.9.....	2	3	2	13	1	3			24
899.8.....	1	3	7	22					33
899.7.....	1	3	4	14					22
899.6.....	1		3	16					22
899.5.....			3	3					10
899.4.....			3	3					6
Total pieces.....	9	18	25	104	5	16			177
Average fineness.....	899.93	899.92	899.67	899.81	900.04	900.04			899.83

TABLE D.—SILVER.

Fineness.	Philadelphia.		New Orleans.		Carson.		San Francisco.		Total.		Total.
	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	
	902.7.....					1				1			1
902.2.....			1		2				3		3
901.8.....	2				2		4		8		8
901.6.....	2		1				4		7		7
901.3.....	12		1		2	1	4	1	19	2	21
901.2.....			1						1		1
901.1.....	23	1	2		7		4		36	1	37
901.....					2				2		2
900.9.....	17	4	3	1	1		9	2	30	7	37
900.8.....	2	1	1						3		3
900.7.....	23		2	2	4		14		49	2	51
900.4.....	35	5	25	1	10	2	17	2	87	10	97
900.3.....	1								1		1
900.2.....	16		29		7	1	16		68	1	69
900.1.....	2						1		3		3
900 (standard).....	22	5	39		1		9	3	71	8	79
899.9.....							3		3		3
899.8.....	5	4	12		8		2	2	25	6	31
899.6.....	2		17	2		1	2	4	21	7	28
899.3.....	1		10	1			1		12	1	13
899.2.....			1						1		1
899.1.....		5		2			1	2	1	9	10
898.9.....		3	2	1			1	2	3	7	10
898.6.....			3	5			1	2	3	7	10
Total pieces.....	165	27	156	15	47	5	90	21	458	68	526
Average fineness.....	900.58	899.93	900.06	899.50	900.8	900.38	900.52	899.73	900.40	899.79	900.32

REPORT ON THE FINANCES.

XXXIX—COMPARISON OF THE BUSINESS OF THE MINTS AND

Institutions.	DEPOSITS.		COINAGE.	
	1889.	1890.	Gold.	
			1889.	
			Pieces.	Value.
Philadelphia	\$27,502,801.06	\$22,228,846.51	167,500	\$2,107,060.00
San Francisco	22,531,363.24	24,936,067.79	1,463,950	23,358,500.00
Carson	2,011,215.57	3,485,645.18		
New Orleans	11,853,129.20	10,985,542.48	7,835	78,350.00
Denver	1,335,188.79	1,325,344.66		
New York	22,783,707.00	27,494,239.86		
Boisé	827,138.81	607,669.60		
Helena	1,042,060.84	1,188,182.00		
Charlotte	167,605.29	196,136.99		
St. Louis	303,692.61	346,283.64		

Institutions.	COINAGE—continued.			
	Minor.			
	1889.		1890.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia	51,516,861	\$906,473.21	66,666,779	1,416,851.73
San Francisco				
Carson				
New Orleans				
Denver				
New York				
Boisé				
Helena				
Charlotte				
St. Louis				

BARS MANUFACTURED.

Institutions.	GOLD.			
	Fine.		Mint.	
	1889.	1890.	1889.	1890.
Philadelphia	\$693,916.56	\$750,131.04		
San Francisco				
Carson				
New Orleans	136.54	253.45		
Denver				
New York	16,135,802.44	17,941,791.73	\$1,728,117.21	1,066,533.31
Boisé				
Helena				
Charlotte				
St. Louis				

Institutions.	SILVER.			
	Fine.		Mint.	
	1889.	1890.	1889.	1890.
Philadelphia	\$11,179.34	\$146,086.37		
San Francisco	660,852.80	170,815.73		
Carson	1,027,248.90			
New Orleans				
Denver				
New York	4,748,553.17	5,946,505.61	\$126,421.67	\$143,363.43
Boisé				
Helena				
Charlotte				
St. Louis				

XXIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES,
ETC.—Continued.

BULLION OPERATIONS AND WASTAGE.

Institutions.	GOLD BULLION RECEIVED BY MELTER AND REFINER.		SILVER BULLION RECEIVED BY MELTER AND REFINER.	
	1889.	1890.	1889.	1890.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	765, 876	864, 019	43, 334, 421	37, 429, 865
San Francisco.....	2, 342, 326	2, 064, 228	1, 156, 035	9, 558, 586
Carson.....		275, 708		2, 880, 261
New Orleans.....	39, 707	40, 040	21, 452, 844	19, 239, 543
New York.....	970, 792	1, 049, 624	4, 294, 094	5, 964, 068

Institutions.	GOLD BULLION RECEIVED BY COINER.		SILVER BULLION RECEIVED BY COINER.	
	1889.	1890.	1889.	1890.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	267, 320	285, 599	39, 613, 985	35, 425, 055
San Francisco.....	2, 408, 755	2, 043, 040	571, 075	8, 644, 912
Carson.....		192, 722		2, 422, 845
New Orleans.....	8, 216		20, 888, 366	18, 800, 244

Institutions.	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1889.	1890.	1889.	1890.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	171			
San Francisco.....			161	
Carson.....				
New Orleans.....			2, 392	
New York.....				

Institutions.	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1889.	1890.	1889.	1890.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	17	11	3, 651	4, 554
San Francisco.....	73	52	137	1, 602
Carson.....		6		374
New Orleans.....	1		7, 017	3, 322

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE YEAR ENDING
JUNE 30, 1890.

IMPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total gold and silver bullion.
NEW YORK, N. Y.			
July, 1889.....	\$49,930	\$60,408	\$110,338
August, 1889.....	21,437	59,371	80,808
September, 1889.....	29,117	68,682	97,799
October, 1889.....	23,600	8,514	32,114
November, 1889.....	55,437	17,800	73,237
December, 1889.....	46,120	31,362	77,482
January, 1890.....	41,590	16,234	57,824
February, 1890.....	24,146	9,505	33,651
March, 1890.....	417,283	17,966	435,249
April, 1890.....	33,291	19,577	52,868
May, 1890.....	40,213	1,520,690	1,560,903
June, 1890.....	61,272	422,438	483,710
Total.....	843,436	2,252,547	3,095,983
SAN FRANCISCO, CAL.			
July, 1889.....	48,117	183,612	231,729
August, 1889.....	64,563	218,274	282,837
September, 1889.....	180,499	202,456	382,955
October, 1889.....	129,020	159,561	288,581
November, 1889.....	61,277	237,263	298,540
December, 1889.....	37,314	203,196	240,510
January, 1890.....	39,040	205,986	245,026
February, 1890.....	11,688	213,823	225,511
March, 1890.....	16,937	153,701	170,638
April, 1890.....	22,788	186,177	208,965
May, 1890.....	29,984	220,338	250,322
June, 1890.....	33,100	262,855	295,955
Total.....	674,327	2,447,242	3,121,569
ALL OTHER PORTS.			
July, 1889.....	44,855	230,985	284,840
August, 1889.....	108,885	226,551	335,436
September, 1889.....	23,242	198,582	221,824
October, 1889.....	48,575	215,784	264,359
November, 1889.....	57,484	215,793	273,277
December, 1889.....	64,621	193,975	258,596
January, 1890.....	58,374	230,145	288,519
February, 1890.....	139,292	153,785	293,077
March, 1890.....	99,560	168,320	267,880
April, 1890.....	66,541	199,936	266,477
May, 1890.....	88,047	159,388	247,435
June, 1890.....	73,656	183,651	257,307
Total.....	873,632	2,385,895	3,259,527
Total imports (bullion).....	2,391,395	7,085,684	9,477,079

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

IMPORTS.—continued.

Ports.	COIN.						Total gold and silver coin.
	Gold.			Silver.			
	United States.	Foreign.	Total.	United States.	Foreign.	Total.	
NEW YORK, N. Y.							
July, 1889	\$13,801	\$661,238	\$675,039	\$7,528	\$18,851	\$26,379	\$701,418
August, 1889	114,340	147,148	261,488	9,862	20,727	30,589	292,077
September, 1889	32,742	6,149	38,891	4,713	1,441	6,154	45,045
October, 1889	218,974	178,417	392,391	12,321	89,910	102,231	494,622
November, 1889	495,764	100,760	596,514	14,889	276,237	291,126	887,640
December, 1889	166,103	384,144	550,247	29,756	79,851	109,607	659,854
January, 1890	129,849	734,614	864,463	17,200	77,557	94,757	959,220
February, 1890	86,361	1,082,570	1,168,931	10,564	54,658	65,222	1,234,153
March, 1890	21,039	969,505	990,544	6,327	90,850	97,677	1,088,221
April, 1890	153,531	164,002	317,933	10,948	402,244	413,192	731,125
May, 1890	65,164	4,867	70,031	44,083	346,912	390,995	461,026
June, 1890	21,490	160,898	182,388	19,521	218,210	237,731	420,119
Total	1,519,558	4,589,302	6,108,860	188,212	1,677,448	1,865,660	7,974,520
SAN FRANCISCO.							
July, 1889	10,741	.....	10,741	.....	60,771	60,771	71,512
August, 1889	4,174	1,100	5,274	.....	22,986	22,986	28,260
September, 1889	16,847	2,098,595	2,115,442	.....	95,231	95,231	2,210,673
October, 1889	3,560	103,172	106,732	.....	112,790	112,790	219,522
November, 1889	2,000	982,705	984,705	.....	23,039	23,039	1,007,744
December, 1889	592	594,799	595,391	.....	36,877	36,877	632,268
January, 1890	34,405	1,672	36,077	1,490	19,830	21,320	57,397
February, 1890	102,530	7,972	110,502	.....	18,449	18,449	128,951
March, 1890	62,248	18,860	81,108	.....	18,860	18,860	99,968
April, 1890	8,853	1,880	10,733	.....	22,708	22,708	33,441
May, 1890	9,055	11,147	20,202	.....	275,122	275,122	295,324
June, 1890	348	.....	348	.....	113,872	113,872	114,220
Total	255,353	3,821,902	4,077,255	1,490	820,535	822,025	4,899,280
ALL OTHER PORTS.							
July, 1889	22,800	4,850	27,650	3,121	1,187,270	1,190,391	1,218,041
August, 1889	1,830	34,450	36,280	.....	970,634	970,634	1,006,914
September, 1889	3,000	19,500	22,500	3,900	818,328	822,228	844,728
October, 1889	67,945	28,725	96,670	3,269	1,052,210	1,055,479	1,152,149
November, 1889	10,000	8,350	18,350	260	1,610,774	1,611,034	1,629,384
December, 1889	657	10,500	11,157	476	981,319	981,795	992,952
January, 1890	16,743	3,050	19,793	1,750	892,981	894,731	914,524
February, 1890	4,374	17,500	21,874	450	617,680	618,130	640,004
March, 1890	.....	17,000	17,000	1,837	738,794	740,631	757,631
April, 1890	14,867	12,200	27,067	2,008	729,864	731,872	758,939
May, 1890	32,425	.....	32,425	.....	1,013,003	1,013,003	1,045,428
June, 1890	.....	35,066	35,066	.....	629,687	629,687	664,753
Total	174,641	191,191	365,832	17,071	11,242,544	11,259,615	11,625,447
Total imports (coin)	1,949,552	8,602,395	10,551,947	206,773	13,740,527	13,947,300	24,499,247

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS.

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	U. S. mint or assay office bars.	Other bullion.	Total.	U. S. mint or assay office bars.	Other bullion.	Total.	
NEW YORK, N. Y.							
July, 1889.....	\$4, 670, 773	\$12, 653	\$4, 683, 426	.....	\$1, 287, 703	\$1, 287, 703	\$5, 971, 129
August, 1889.....	3, 650	3, 650	.....	2, 100, 083	2, 100, 083	2, 103, 733
September, 1889.....	2, 000	2, 000	.....	1, 411, 102	1, 411, 102	1, 413, 102
October, 1889.....	1, 532, 101	42, 100	1, 574, 201	.....	2, 012, 688	2, 012, 688	3, 586, 889
November, 1889.....	3, 600	3, 600	\$189, 612	1, 140, 322	1, 329, 934	1, 333, 534
December, 1889.....	1, 200	1, 200	96, 812	2, 091, 104	2, 187, 916	2, 189, 116
January, 1890.....	26, 718	26, 718	144, 400	1, 904, 032	2, 048, 432	2, 075, 150
February, 1890.....	10, 628	10, 628	.....	1, 868, 982	1, 868, 982	1, 879, 610
March, 1890.....	12, 433	12, 433	.....	2, 122, 119	2, 122, 119	2, 134, 552
April, 1890.....	6, 681	6, 681	.....	1, 440, 969	1, 440, 969	1, 447, 650
May, 1890.....	10, 003	10, 003	.....	50, 715	50, 715	60, 718
June, 1890.....	3, 093, 435	12, 027	3, 105, 462	52, 375	189, 741	242, 116	3, 347, 578
Total.....	9, 296, 309	143, 693	9, 440, 002	483, 199	17, 619, 560	18, 102, 759	27, 542, 761
SAN FRANCISCO.							
July, 1889.....	410	410	.....	500, 160	500, 160	500, 570
August, 1889.....	1, 356	1, 356	3, 300	907, 592	910, 892	912, 248
September, 1889.....	460	460	28, 000	392, 300	420, 300	420, 760
October, 1889.....	3, 640	3, 640	41, 500	685, 200	726, 700	730, 340
November, 1889.....	1, 636	1, 636	.....	644, 000	644, 000	645, 636
December, 1889.....	2, 824	2, 824	35, 000	697, 300	732, 300	735, 124
January, 1890.....	194, 500	194, 500	194, 500
February, 1890.....	410	410	.....	.....	.....	410
March, 1890.....
April, 1890.....	59, 800	59, 800	59, 800
May, 1890.....	1, 018	1, 018	.....	.....	.....	1, 018
June, 1890.....	140	140	.....	.....	.....	140
Total.....	11, 894	11, 894	107, 800	4, 080, 852	4, 188, 652	4, 200, 546
ALL OTHER PORTS.							
July, 1889.....
August, 1889.....	500	500	500
September, 1889.....
October, 1889.....
November, 1889.....
December, 1889.....
January, 1890.....
February, 1890.....
March, 1890.....
April, 1890.....
May, 1890.....
June, 1890.....
Total.....	500	500	500
Total domestic exports (bullion)...	9, 296, 309	155, 587	9, 451, 896	590, 999	21, 700, 912	22, 291, 911	31, 743, 807

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1889.....	\$175, 155		\$175, 155
August, 1889.....	141, 665		141, 665
September, 1889.....	140, 350	\$350	140, 700
October, 1889.....	153, 870	67, 484	221, 354
November, 1889.....	346, 938	82	347, 020
December, 1889.....	196, 845		196, 845
January, 1890.....	228, 536		228, 536
February, 1890.....	66, 124		66, 124
March, 1890.....	108, 810	7, 340	116, 150
April, 1890.....	592, 073	400	592, 473
May, 1890.....	127, 589	50	127, 589
June, 1890.....	157, 293		157, 293
Total.....	2, 435, 198	75, 706	2, 510, 904
SAN FRANCISCO, CAL.			
July, 1889.....	20, 806		20, 806
August, 1889.....	115, 433		115, 433
September, 1889.....	68, 690		68, 690
October, 1889.....	342, 162	1, 000	343, 162
November, 1889.....	216, 944		216, 944
December, 1889.....	82, 734	150	82, 884
January, 1890.....	179, 915		179, 915
February, 1890.....	72, 328		72, 328
March, 1890.....	68, 040	500	68, 540
April, 1890.....	70, 130		70, 130
May, 1890.....	135, 165		135, 165
June, 1890.....	136, 021		136, 021
Total.....	1, 508, 368	1, 650	1, 510, 018
ALL OTHER PORTS.			
July, 1889.....		1, 919	1, 919
August, 1889.....			
September, 1889.....		4, 058	4, 058
October, 1889.....		1, 139	1, 139
November, 1889.....	370	65	435
December, 1889.....		13	13
January, 1890.....	5, 800	20	5, 820
February, 1890.....	1, 000	5	1, 005
March, 1890.....		29	29
April, 1890.....	1, 000	1, 875	2, 875
May, 1890.....			
June, 1890.....		167	167
Total.....	8, 170	9, 290	17, 460
Total domestic exports (coin).....	3, 951, 736	86, 646	4, 038, 382

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1889			
August, 1889			
September, 1889			
October, 1889	\$12,600	\$38,898	\$51,498
November, 1889		15,400	15,400
December, 1889		32,000	32,000
January, 1890			
February, 1890			
March, 1890		8,240	8,240
April, 1890	1,200		1,200
May, 1890			
June, 1890			
Total	13,800	94,538	108,338
SAN FRANCISCO, CAL.			
July, 1889			
August, 1889			
September, 1889			
October, 1889			
November, 1889			
December, 1889			
January, 1890			
February, 1890			
March, 1890			
April, 1890			
May, 1890			
June, 1890			
Total			
ALL OTHER PORTS.			
July, 1889			
August, 1889			
September, 1889			
October, 1889			
November, 1889			
December, 1889			
January, 1890			
February, 1890			
March, 1890			
April, 1890			
May, 1890			
June, 1890			
Total			
Total foreign exports (bullion)	13,800	94,538	108,338

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1889	\$401,989	\$21,740	\$423,729
August, 1889	158,072	132,365	290,437
September, 1889	78,080	223,378	301,458
October, 1889	146,990	388,212	535,202
November, 1889	6,254	395,066	401,320
December, 1889	29,317	176,181	205,498
January, 1890	20,000	312,708	332,708
February, 1890	1,020,200	229,730	1,249,930
March, 1890	1,267,541	439,394	1,706,935
April, 1890	381,271	467,695	848,966
May, 1890	14,895	303,652	318,547
June, 1890	352,450	7,430	359,880
Total	3,857,059	3,097,551	6,954,610
SAN FRANCISCO, CAL.			
July, 1889		800,858	800,858
August, 1889		1,072,692	1,072,692
September, 1889		532,370	532,370
October, 1889		892,117	892,117
November, 1889		1,435,890	1,435,890
December, 1889		690,282	690,282
January, 1890		561,625	561,625
February, 1890		203,468	203,468
March, 1890		534,065	534,065
April, 1890		657,717	657,717
May, 1890		992,329	992,329
June, 1890		694,676	694,676
Total		9,068,089	9,068,089
ALL OTHER PORTS.			
July, 1889		9,469	9,469
August, 1889		12,685	12,685
September, 1889		26,680	26,680
October, 1889		8,926	8,926
November, 1889		3,739	3,739
December, 1889		3,036	3,036
January, 1890		30,000	30,000
February, 1890		2,950	2,950
March, 1890		25,119	25,119
April, 1890		30,320	30,320
May, 1890		50,900	50,900
June, 1890		31,370	31,370
Total		235,194	235,194
Total foreign exports (coin)	3,857,059	12,400,834	16,257,893

XXX.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.
RECAPITULATION.

Description.	Gold.	Silver.	Total.
IMPORTS.			
Bullion	\$2,391,395	\$7,085,684	\$9,477,079
Foreign coin	8,602,395	13,740,527	22,342,922
Total	10,993,790	20,826,211	31,820,001
United States coin	1,949,552	206,773	2,156,325
Total bullion and coin	12,943,342	21,032,984	33,976,326
EXPORTS.			
Domestic bullion	9,451,896	22,291,911	31,743,807
Foreign bullion	13,800	94,538	108,338
Foreign coin	3,857,059	12,400,834	16,257,893
Total	13,322,755	34,787,283	48,110,038
United States coin	3,951,736	86,646	4,038,382
Total bullion and coin	17,274,491	34,873,929	52,148,420
EXCESS.			
Bullion and foreign coin:			
Exports	2,328,965	13,961,072	16,290,037
United States coin:			
Imports		120,127	
Exports	2,002,184		1,882,057

XXXI.—VALUES OF GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1890.

IMPORTS.

Months.	NEW YORK, N. Y.		SAN FRANCISCO.		PABO DEL NORTE, ETC.		ALL OTHER CUSTOMS DISTRICTS.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
July, 1889	\$25	\$25,716	-----	\$19,577	-----	\$275,630	\$250	\$290,399
August, 1889	500	18,423	-----	25,054	-----	270,304	-----	229,851
September, 1889	4,800	48,692	-----	11,464	\$2,686	363,796	3,160	105,370
October, 1889	7,000	4,319	\$443	33,968	5,176	374,059	-----	157,846
November, 1889	4,609	47,796	-----	9,566	6,789	343,473	340	176,649
December, 1889	-----	51,074	-----	65,532	4,166	494,592	342	170,473
January, 1890	40	42,134	-----	57,509	4,253	364,143	1,300	169,447
February, 1890	2,695	64,231	-----	58,376	-----	361,412	1,040	182,060
March, 1890	-----	13,235	-----	86,093	5,911	378,200	4,417	228,449
April, 1890	20	10,602	-----	27,778	-----	435,589	5,640	224,266
May, 1890	-----	15,575	-----	23,676	2,167	339,530	14,962	303,351
June, 1890	840	4,638	-----	63,696	-----	410,704	8,099	270,255
Total	20,529	346,435	443	482,289	31,148	4,411,432	39,559	2,508,416

Total imports of gold ores, \$91,679; silver ores, \$7,748,572.

EXPORTS.

Months.	DOMESTIC EXPORTS.			FOREIGN EXPORTS.			
	Gold and silver bearing ores.			New York, N. Y.		All other districts.	
	Baltimore.	New York.	All other districts.	Gold.	Silver.	Gold.	Silver.
July, 1889	\$50	\$190	-----	-----	-----	-----	-----
August, 1889	-----	37	\$5	-----	-----	\$454	\$2,356
September, 1889	-----	275	-----	\$1,000	-----	498	18,026
October, 1889	50	-----	-----	-----	-----	-----	1,056
November, 1889	-----	75	-----	-----	-----	-----	579
December, 1889	-----	133	-----	-----	-----	-----	1,194
January, 1890	75,003	-----	-----	-----	-----	-----	-----
February, 1890	53,646	-----	-----	-----	\$1,100	-----	7,343
March, 1890	111,417	113	-----	-----	9,084	-----	1,243
April, 1890	641,370	-----	-----	-----	-----	-----	100
May, 1890	559,735	10,015	-----	-----	3,600	-----	20,992
June, 1890	521,862	-----	-----	-----	-----	-----	-----
Total	1,963,133	10,838	5	1,000	13,784	952	61,889

Total export of gold and silver bearing ores (domestic), \$1,973,976.
Total export of foreign gold ores, \$1,952; silver ores, \$75,673.

XXII.—STATEMENT BY COUNTRIES OF THE IMPORTS OF GOLD AND SILVER

Countries from which imported.	GOLD.			
	Ore.	Bullion.	Coin.	
			United States.	Foreign.
Brazil			\$3,402	\$600
Central American States:				
Costa Rica		\$5,348	3,530	651
Guatemala		10,000	163,435	125
Honduras			390	
Nicaragua		62,419	20,200	1,800
Salvador			550	
Chili	\$25			
China				16,170
Danish West Indies			24,192	
France			298,005	2,055,759
French Possessions, all other (in Oceanica)				2,584
Germany		366,092		1,390,792
England	49		96,573	228,759
Nova Scotia, New Brunswick and Prince Edward Island	15			
Quebec, Ontario, Manitoba and the Northwest Territory	2,660	1,740	109,074	12,250
British Columbia		457,930	3,820	
British West Indies			241,179	5,818
British Honduras		7,374		
British Africa				3,650
British Australasia		185,560	12,178	3,782,198
Hawaiian Islands			2,624	
Hayti			14,801	3,575
Japan			13,763	3,490
Mexico	68,475	902,774	190,923	171,119
Netherlands			7,000	
Dutch West Indies		264	28,043	1,535
Dutch Guiana	500	19,604		
Peru				
Azore, Madeira, and Cape Verde Islands			60,986	4,975
San Domingo			16,639	600
Cuba			138,688	768,567
Porto Rico			4,750	1,000
Colombia	19,955	370,493	438,628	141,410
Venezuela		1,797	55,629	758
All other islands and ports				4,300
Total	91,679	2,391,395	1,049,552	8,602,395

INTO THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1890.

SILVER.				Total, including ores.
Ore.	Bullion.	Coin.		
		United States.	Foreign.	
			\$1,726	\$5,728
	\$3,071	\$35	7,951	20,586
	65,338	1,490	807	241,195
\$2,609	3,653		95,145	101,797
		1,448	15,810	101,677
2,989	7,010		379	10,928
5,596				5,621
			22	16,192
		4,675	6,590	35,457
			1,351	2,355,115
			25,238	27,822
	532,827	4,400	213,406	2,567,517
	1,378,339		92,743	1,796,463
2,000				2,015
158,139	5,040	10,103		299,606
16,250				478,000
	160	27,634	35,375	310,166
		2,070	373,593	383,037
			3,650	7,300
534			24,441	4,004,911
				2,624
		1,340	1,747	21,463
73				17,236
7,515,262	4,796,335	9,469	12,085,189	25,739,546
		1,060	464	8,524
		16,443	28,401	74,686
				20,104
			1,017	1,017
		196	2,045	68,152
	800	7,240	18,226	43,505
	280	30,683	252,257	1,190,475
		2,138	2,286	10,174
45,120	292,831	85,296	449,668	1,843,401
		1,053		59,237
			1,000	5,300
7,748,572	7,085,684	206,773	13,740,527	41,816,577

XXXIII.—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF DOMESTIC

Countries to which exported.	GOLD.		
	Bullion.		Coin.
	U. S. mint or assay office bars.	Other bullion.	
Argentine Republic			\$1,000
Brazil			4,073
Central American States:			
Costa Rica			5,500
Guatemala			4,000
Nicaragua			12,870
China			
France	\$5,431,373		
French West Indies			18,600
Germany	2,272,835	\$19,300	
England	1,532,101	124,393	4,320
Scotland			
Quebec, Ontario, Manitoba, and the Northwest Territory.			
British Columbia			
British West Indies			35,500
British Guiana			220
British East Indies			765
Hong-Kong		11,894	363,918
Hawaiian Islands			1,132,205
Hayti	60,000		1,021,335
Japan			
Mexico			12,880
Dutch West Indies			6,000
Peru			10,000
Cuba			105,000
Porto Rico			
Colombia			70,500
Venezuela			1,143,050
Total	9,296,309	155,587	3,951,736

XXXIV.—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF FOREIGN

Countries to which exported.	GOLD.		
	Ore.	Bullion.	Coin.
Brazil			\$209,940
Central American States:			
Guatemala			
Honduras			
Nicaragua			20,000
China			
Danish West Indies			15,075
France			
Germany	\$1,000	\$1,200	4,473
England	952	12,600	33,507
British Columbia			
British West Indies			19,790
British Honduras			
Hong-Kong			
Hayti			4,566
Japan			
Mexico			
Dutch West Indies			12,520
Peru			4,895
San Domingo			
Cuba			3,062,127
Colombia			9,800
Venezuela			460,366
Total	1,952	13,800	3,857,059

GOLD AND SILVER DURING THE YEAR ENDING JUNE 30, 1890.

SILVER.				Total including ores.
Ore, gold and silver bearing.	Bullion.		Coin.	
	U. S. mint or assay office bars.	Other bullion.		
	\$142,000	\$227,000		\$1,000 373,073
				5,500 4,000 13,770
		380,252	\$900	380,252
		104,160		5,535,533
				18,600
\$108,931				2,401,066
1,864,895	341,199	17,286,920	63,859	21,217,687
150				150
		500		500
			2,515	2,515
				35,500
				220
	7,000	367,500		375,265
	3,300	1,178,500		1,557,612
			1,650	1,133,855
			782	1,082,117
	97,500	2,154,600		2,252,100
			2,956	15,836
				6,000
				10,000
				105,000
			10,990	10,990
		1,480	2,994	74,974
				1,143,050
1,973,976	590,999	21,700,912	86,646	37,756,165

GOLD AND SILVER DURING THE YEAR ENDING JUNE 30, 1890.

SILVER.			Total including ores.
Ore.	Bullion.	Coin.	
		\$368	\$210,308
		340	340
		17,347	17,347
		59,174	79,174
		290,000	290,000
			15,075
		30,375	30,375
\$14,159		32,712	53,544
43,126	\$94,538	2,835,816	3,020,539
18,288			18,288
		1,481	21,271
		2,304	2,304
		8,209,089	8,209,089
		14,854	19,420
100		569,000	569,100
		225,076	225,076
		3,029	15,549
			4,895
		91,691	91,691
			3,062,127
		18,178	27,978
			460,366
75,673	94,538	12,400,834	16,443,856

XXXV.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES, ALSO REFINED DOMESTIC BULLION (NOT DISTRIBUTED), DEPOSITED AT THE MINTS AND ASSAY OFFICES, FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1890.

Locality.	Gold.	Silver.	Total.
Alabama.....	\$234,313.44	\$128.54	\$234,441.98
Alaska.....	750,426.64	6,826.71	757,253.35
Arizona.....	5,083,015.32	13,834,752.88	18,917,768.20
California.....	754,603,718.81	4,067,377.60	758,671,096.41
Colorado.....	58,178,021.43	24,439,229.61	82,617,251.04
Dakota.....	36,393,130.30	876,294.77	37,269,415.07
Georgia.....	8,827,405.57	5,173.43	8,832,579.00
Idaho.....	31,818,213.35	1,836,278.51	33,654,491.86
Indiana.....	40.13		40.13
Maine.....	5,638.20	22.00	5,660.20
Maryland.....	8,000.50	17.97	8,018.47
Massachusetts.....		917.56	917.56
Michigan.....	218,167.99	3,838,533.06	4,056,701.05
Montana.....	65,876,332.65	15,696,852.52	81,573,185.17
Nebraska.....	2,078.76	22.84	2,101.60
Nevada.....	28,062,519.82	97,788,780.83	125,849,300.65
New Hampshire.....	11,501.89	1.74	11,503.63
New Mexico.....	4,147,331.12	6,554,888.00	10,702,219.21
North Carolina.....	11,553,862.05	57,443.92	11,611,305.97
Oregon.....	20,270,411.33	76,617.46	20,347,028.79
Pennsylvania.....	1,138.34	2,588.47	3,726.81
South Carolina.....	1,785,050.60	2,204.11	1,787,254.71
Tennessee.....	89,525.42	11.66	89,537.08
Texas.....	3,626.02	5,526.83	9,152.85
Utah.....	1,049,657.39	19,230,959.02	20,280,616.41
Vermont.....	85,598.21	40.94	85,648.15
Virginia.....	1,740,496.98	376.39	1,740,873.37
Washington.....	569,577.50	6,001.74	575,579.24
Wyoming.....	793,217.06	12,693.06	805,910.12
Other sources or localities not reported.....	40,261,753.69	42,603,839.42	82,865,593.11
Total unrefined.....	1,072,423,770.51	230,942,400.68	1,303,366,171.19
Refined bullion.....	356,507,366.11	306,122,926.09	662,630,292.20
Total.....	1,428,931,136.62	537,065,326.77	1,965,996,463.39

XXXVI.—COINING VALUE OF THE GOLD AND SILVER PRODUCED FROM THE MINES OF THE UNITED STATES SINCE 1792.

[The estimate from 1792 to 1873, inclusive, is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

Years.	Gold.	Silver.	Total.
April 2, 1792—July 31, 1834	\$14, 000, 000	Insignificant.	\$14, 000, 000
July 31, 1834—December 31, 1844	7, 500, 000	\$250, 000	7, 750, 000
1845	1, 008, 327	50, 000	1, 058, 327
1846	1, 139, 357	50, 000	1, 189, 357
1847	889, 085	50, 000	939, 085
1848	10, 000, 000	50, 000	10, 050, 000
1849	40, 000, 000	50, 000	40, 050, 000
1850	50, 000, 000	50, 000	50, 050, 000
1851	55, 000, 000	50, 000	55, 050, 000
1852	60, 000, 000	50, 000	60, 050, 000
1853	65, 000, 000	50, 000	65, 050, 000
1854	60, 000, 000	50, 000	60, 050, 000
1855	55, 000, 000	50, 000	55, 050, 000
1856	55, 000, 000	50, 000	55, 050, 000
1857	55, 000, 000	50, 000	55, 050, 000
1858	50, 000, 000	500, 000	50, 500, 000
1859	50, 000, 000	100, 000	50, 100, 000
1860	46, 000, 000	150, 000	46, 150, 000
1861	43, 000, 000	2, 000, 000	45, 000, 000
1862	39, 200, 000	4, 500, 000	43, 700, 000
1863	40, 000, 000	8, 500, 000	48, 500, 000
1864	46, 100, 000	11, 000, 000	57, 100, 000
1865	53, 225, 000	11, 250, 000	64, 475, 000
1866	53, 500, 000	10, 000, 000	63, 500, 000
1867	51, 725, 000	13, 500, 000	65, 225, 000
1868	48, 000, 000	12, 000, 000	60, 000, 000
1869	49, 500, 000	12, 000, 000	61, 500, 000
1870	50, 000, 000	16, 000, 000	66, 000, 000
1871	43, 500, 000	23, 000, 000	66, 500, 000
1872	36, 000, 000	28, 750, 000	64, 750, 000
1873	36, 000, 000	35, 750, 000	71, 750, 000
1874	33, 500, 000	37, 300, 000	70, 800, 000
1875	33, 400, 000	31, 700, 000	65, 100, 000
1876	39, 900, 000	38, 800, 000	78, 700, 000
1877	46, 900, 000	39, 800, 000	86, 700, 000
1878	51, 200, 000	45, 200, 000	96, 400, 000
1879	38, 900, 000	40, 800, 000	79, 700, 000
1880	36, 000, 000	39, 200, 000	75, 200, 000
1881	34, 700, 000	43, 000, 000	77, 700, 000
1882	32, 500, 000	46, 800, 000	79, 300, 000
1883	30, 000, 000	46, 200, 000	76, 200, 000
1884	30, 800, 000	48, 800, 000	79, 600, 000
1885	31, 800, 000	51, 600, 000	83, 400, 000
1886	35, 000, 000	51, 000, 000	86, 000, 000
1887	33, 000, 000	53, 350, 000	86, 350, 000
1888	33, 175, 000	59, 195, 000	92, 370, 000
1889	32, 800, 000	64, 646, 000	97, 446, 000
Total	1, 838, 861, 769	927, 291, 000	2, 766, 152, 769

XXXVII.—COMMERCIAL RATIO OF SILVER TO GOLD EACH YEAR SINCE 1687.

[NOTE.—From 1687 to 1832 the ratios are taken from the tables of Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1889 from daily cablegrams from London to the Bureau of the Mint.]

Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.
1687...	14.94	1721...	15.05	1755...	14.68	1789...	14.75	1823...	15.84	1857...	15.27
1688...	14.94	1722...	15.17	1756...	14.94	1790...	15.04	1824...	15.82	1858...	15.38
1689...	15.02	1723...	15.20	1757...	14.87	1791...	15.05	1825...	15.70	1859...	15.19
1690...	15.02	1724...	15.11	1758...	14.85	1792...	15.17	1826...	15.76	1860...	15.29
1691...	14.98	1725...	15.11	1759...	14.15	1793...	15.00	1827...	15.74	1861...	15.50
1692...	14.92	1726...	15.15	1760...	14.14	1794...	15.37	1828...	15.78	1862...	15.35
1693...	14.83	1727...	15.24	1761...	14.54	1795...	15.55	1829...	15.78	1863...	15.37
1694...	14.87	1728...	15.11	1762...	15.27	1796...	15.65	1830...	15.82	1864...	15.37
1695...	15.02	1729...	14.92	1763...	14.99	1797...	15.41	1831...	15.72	1865...	15.44
1696...	15.00	1730...	14.81	1764...	14.70	1798...	15.59	1832...	15.73	1866...	15.43
1697...	15.20	1731...	14.94	1765...	14.83	1799...	15.74	1833...	15.93	1867...	15.57
1698...	15.07	1732...	15.09	1766...	14.80	1800...	15.68	1834...	15.73	1868...	15.59
1699...	14.94	1733...	15.18	1767...	14.85	1801...	15.46	1835...	15.80	1869...	15.60
1700...	14.81	1734...	15.39	1768...	14.80	1802...	15.26	1836...	15.72	1870...	15.57
1701...	15.07	1735...	15.41	1769...	14.72	1803...	15.41	1837...	15.83	1871...	15.57
1702...	15.52	1736...	15.18	1770...	14.62	1804...	15.41	1838...	15.85	1872...	15.63
1703...	15.17	1737...	15.02	1771...	14.66	1805...	15.79	1839...	15.62	1873...	15.92
1704...	15.22	1738...	14.91	1772...	14.52	1806...	15.52	1840...	15.62	1874...	16.17
1705...	15.11	1739...	14.91	1773...	14.62	1807...	15.43	1841...	15.70	1875...	16.59
1706...	15.27	1740...	14.94	1774...	14.62	1808...	16.08	1842...	15.87	1876...	17.88
1707...	15.44	1741...	14.92	1775...	14.72	1809...	15.96	1843...	15.93	1877...	17.22
1708...	15.41	1742...	14.85	1776...	14.55	1810...	15.77	1844...	15.85	1878...	17.94
1709...	15.31	1743...	14.85	1777...	14.54	1811...	15.53	1845...	15.92	1879...	18.40
1710...	15.22	1744...	14.87	1778...	14.68	1812...	16.11	1846...	15.90	1880...	18.05
1711...	15.29	1745...	14.98	1779...	14.80	1813...	16.25	1847...	15.80	1881...	18.16
1712...	15.31	1746...	15.13	1780...	14.72	1814...	15.04	1848...	15.85	1882...	18.19
1713...	15.24	1747...	15.26	1781...	14.78	1815...	15.26	1849...	15.78	1883...	18.64
1714...	15.13	1748...	15.11	1782...	14.42	1816...	15.28	1850...	15.70	1884...	18.57
1715...	15.11	1749...	14.80	1783...	14.48	1817...	15.11	1851...	15.46	1885...	19.41
1716...	15.09	1750...	14.55	1784...	14.70	1818...	15.35	1852...	15.59	1886...	20.78
1717...	15.13	1751...	14.39	1785...	14.92	1819...	15.33	1853...	15.33	1887...	21.13
1718...	15.11	1752...	14.54	1786...	14.96	1820...	15.62	1854...	15.33	1888...	21.99
1719...	15.09	1753...	14.54	1787...	14.92	1821...	15.95	1855...	15.38	1889...	22.09
1720...	15.04	1754...	14.48	1788...	14.65	1822...	15.80	1856...	15.38		

XXXVIII.—PRICE OF SILVER IN LONDON, PER OUNCE BRITISH STANDARD (.925), SINCE 1833, AND THE EQUIVALENT IN UNITED STATES GOLD COIN OF AN OUNCE 1,000 FINE, TAKEN AT THE AVERAGE PRICE.

Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.	Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.
	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>		<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>
1833.....	58½	59½	59¼	1.297	1862.....	61	62½	61¾	1.346
1834.....	59½	60½	59½	1.313	1863.....	61	61½	61½	1.345
1835.....	59½	60	59½	1.308	1864.....	60½	62½	61½	1.345
1836.....	59½	60½	60	1.315	1865.....	60½	61½	61¾	1.338
1837.....	59	60½	59½	1.305	1866.....	60½	62½	61½	1.339
1838.....	59½	60½	59½	1.304	1867.....	60½	61½	60¾	1.328
1839.....	60	60½	60½	1.323	1868.....	60½	61½	60½	1.326
1840.....	60½	60½	60½	1.323	1869.....	60	61	60¾	1.325
1841.....	59½	60½	60¾	1.316	1870.....	60½	60½	60¾	1.328
1842.....	59½	60	59¾	1.303	1871.....	60¾	61	60½	1.326
1843.....	59	59½	59¾	1.297	1872.....	59½	61½	60¾	1.322
1844.....	59½	59½	59½	1.304	1873.....	57½	59½	59½	1.298
1845.....	58½	59½	59½	1.298	1874.....	57½	59½	58¾	1.278
1846.....	59	60½	59¾	1.30	1875.....	55½	57½	56½	1.246
1847.....	58½	60½	59½	1.308	1876.....	46½	58½	52½	1.156
1848.....	58½	60	59½	1.304	1877.....	53½	58½	54½	1.201
1849.....	59½	60	59½	1.309	1878.....	49½	55½	52¾	1.152
1850.....	59½	61½	61¾	1.316	1879.....	48½	53½	51½	1.123
1851.....	60	61½	61	1.337	1880.....	51½	52½	52½	1.145
1852.....	59½	61½	60½	1.326	1881.....	50½	52½	51½	1.138
1853.....	60½	61½	61½	1.348	1882.....	50	52½	51½	1.136
1854.....	60½	61½	61½	1.348	1883.....	50—	51¾	50½	1.11
1855.....	60	61½	61¾	1.344	1884.....	49½	51½	50½	1.113
1856.....	60½	62½	61¾	1.344	1885.....	46½	50	48¾	1.0645
1857.....	61	62½	61½	1.353	1886.....	42	47	45½	0.9946
1858.....	60½	61½	61¾	1.344	1887.....	43½	47½	44½	0.97823
1859.....	61½	62½	62¾	1.36	1888.....	41½	44¾	42½	0.93987
1860.....	61½	62½	61½	1.352	1889.....	42	44½	42½	0.93576
1861.....	60½	61½	60½	1.333					

REPORT ON THE FINANCES.

XXXIX.—COINAGES OF NATIONS.

Countries.	1887.	
	Gold.	Silver.
United States.....	\$23,972,388	\$35,191,081
Mexico.....	398,647	26,844,031
Great Britain.....	9,728,498	4,142,136
Anstralia.....	24,122,267	.....
India†.....	4,249	44,142,013
Canada.....	.....	85,000
France.....	4,760,960	1,719,742
Cochin-China.....	.....	3,126,410
Belgium.....	.....	583,632
Italy.....	.....	6,253,200
Switzerland.....	.....	270,200
Spain.....	.....	11,389,414
Portugal.....	270,000	960,120
Netherlands.....	163,831	76,380
Germany.....	28,135,270	715,343
Austria-Hungary‡.....	2,669,750	5,556,395
Norway.....	.....	80,400
Sweden.....	314,830	56,082
Denmark.....	.....	.....
Russia§.....	20,109,276	1,551,710
Turkey.....	.....	.....
Siam.....	.....	2,216,065
Egypt.....	246,354	2,159,690
Japan.....	897,420	10,279,555
Hayti.....	.....	500,000
Chili.....	25,360	333,000
Argentine Republic.....	9,173,370	.....
Peru.....	.....	1,685,000
Colombia.....	.....	663,069
Venezuela.....	.....	.....
Brazil.....	.....	.....
Honduras.....	.....	71,978
Congo.....	.....	19,300
Nicaragua.....	.....	400,000
Straits Settlements.....	.....	177,000
Ecuador.....	.....	.....
Hong-Kong.....	.....	400,000
Costa Rica.....	.....	.....
Bolivia.....	.....	1,763,451
Total.....	124,992,465	163,411,397

† Rupee calculated at coining rate, \$0.4737.

‡ Silver florin calculated at coining rate, \$0.482.

§ Silver rouble calculated at coining rate, \$0.7718.

XXXIX.—COINAGES OF NATIONS.

Countries.	1888.		1889.	
	Gold.	Silver.	Gold.	Silver.
United States.....	\$31,380,808	\$33,025,606	\$21,413,931	\$35,496,683
Mexico.....	300,480	26,658,964	319,907	25,294,726
Great Britain.....	9,893,375	3,681,886	36,502,536	10,827,602
Australia.....	24,415,230		29,325,529	
India †.....	108,216	36,297,132	110,328	37,937,814
Canada.....		247,174		16,585
France.....	106,949	1,112,379	3,373,215	71
Cochin-China.....		1,100,518		1,302,581
Belgium.....				
Italy.....	469,750			60,208
Switzerland.....	16,984		386,000	217,125
Spain.....		4,436,804	3,378,631	4,716,029
Portugal.....	102,600	1,533,600	96,120	680,400
Netherlands.....	143,051		823,943	132,660
Germany.....	34,340,722	989,127	48,166,245	177,079
Austria-Hungary †.....	2,747,633	5,516,190	3,294,987	4,528,259
Norway.....		53,600		53,600
Sweden.....		16,714	1,080,040	142,253
Denmark.....		62,483		27,607
Russia §.....	20,460,491	1,163,126	18,855,097	1,153,651
Turkey.....	66,000	74,448		
Siam.....				1,446,626
Egypt.....	257,154	8,483		
Japan.....	974,335	10,222,108	1,775,010	9,516,359
Haiti.....				
Chili.....	42,170	122,375		
Argentine Republic.....	8,316,325			
Peru.....		3,258,000		
Colombia.....		600,443		216,136
Venezuela.....	660,500	272,000		
Brazil.....	26,082	883,555		
Honduras.....				
Congo.....				
Nicaragua.....				
Straits Settlements.....		244,000		300,000
Ecuador.....		473,177		
Hong-Kong.....		1,105,000		1,100,000
Costa Rica.....				258,010
Bolivia.....		1,763,452		
Total.....	134,828,855	134,922,344	168,901,519	135,602,064

† Rupee calculated at coining rate, \$0.4737.

‡ Silver florin calculated at coining rate, \$0.482.

§ Silver rouble calculated at coining rate, \$0.7718.

XL.—WORLD'S PRODUCTION

[Kilogram of gold, \$664.60. Kilogram of silver, \$41.56]

Countries.	1887.			
	Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States	49,654	33,000,000	1,233,855	53,357,000
Australasia	41,119	27,327,600	6,422	266,900
Mexico	1,240	824,000	904,000	37,570,000
European countries:				
Russia	30,232	20,092,000	13,522	562,000
Germany	2,251	1,496,000	31,564	1,311,798
Austria-Hungary	1,877	1,247,450	53,391	2,218,900
Sweden	84	55,550	5,828	242,250
Norway			5,147	214,000
Italy	^a 195	129,600	^a 33,839	1,406,350
Spain			58,711	2,440,000
Turkey	^d 10	7,000	^d 1,323	55,000
France			54,314	2,257,300
Great Britain	2	1,000	9,964	414,100
Dominion of Canada	1,773	1,178,637	10,868	451,680
South American countries:				
Argentine Republic	45	30,000	722	30,000
Colombia	4,514	3,000,000	24,061	1,000,000
Bolivia	143	^e 95,000	137,468	5,713,170
Chili	2,379	1,581,400	199,516	8,291,920
Brazil	984	654,000		
Venezuela	2,960	1,967,216		
Guiana (British)	370	245,902		
Guiana (Dutch)	712	^b 473,000		
Peru	^c 158	105,000	^c 75,263	3,128,000
Central American States	226	^f 150,000	48,123	^f 2,000,000
Japan	564	375,000	32,065	1,332,650
Africa	2,886	1,919,600	432	17,960
China	^b 14,294	9,500,000		
India (British)	481	320,000		
Total	159,155	105,774,955	2,900,398	124,280,978

^a Estimate of the Bureau of the Mint.^b Imports of gold into Great Britain and British India from China.^c Estimated the same as officially communicated for 1888.^d Estimated the same as officially communicated for 1886.^e Estimated the same as officially communicated for 1887.

OF GOLD AND SILVER.

Coining rate in United States silver dollars.]

1888.				1889.			
Gold.		Silver.		Gold.		Silver.	
<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
49,917	33,175,000	1,424,326	59,195,000	49,353	32,800,000	1,555,466	64,646,000
42,974	28,560,660	120,308	*5,000,000	49,784	33,086,700	144,369	*6,000,000
1,465	974,000	995,500	41,373,000	1,362	905,000	1,335,828	55,517,000
32,052	21,302,000	14,523	604,000	34,867	23,173,000	14,389	598,000
1,792	1,190,963	32,051	1,332,022	1,958	1,301,286	32,040	1,331,576
*1,877	1,247,450	*53,391	2,218,900	2,198	1,461,000	52,651	2,188,000
76	50,000	4,648	193,000	74	48,900	4,267	177,400
-----	-----	15,147	214,000	-----	-----	5,147	214,000
148	98,000	35	1,454	*148	98,000	*35	1,454
-----	-----	51,502	2,140,400	-----	-----	*51,502	2,140,400
*16	7,000	*1,323	55,000	*16	7,000	*1,323	55,000
-----	-----	49,396	2,053,000	-----	-----	*49,396	2,053,000
220	146,000	9,047	376,000	97	64,370	8,734	363,000
1,673	1,111,959	9,264	385,000	1,919	1,275,045	*9,264	385,000
47	31,000	10,226	425,000	*47	31,000	*10,226	425,000
4,514	3,000,000	24,061	1,000,000	4,514	3,000,000	24,061	1,000,000
90	59,800	230,460	9,578,000	*90	59,800	*230,460	9,578,000
2,953	1,962,430	185,851	7,723,957	*2,953	1,962,430	*185,851	7,723,957
670	445,300	-----	-----	670	*445,300	-----	-----
2,130	1,415,598	-----	-----	*2,130	1,415,598	-----	-----
450	299,070	-----	-----	687	456,580	-----	-----
487	*324,000	-----	-----	487	*324,000	-----	-----
158	105,000	75,263	3,128,000	*158	105,000	*75,263	3,128,000
226	150,000	48,123	2,000,000	226	150,000	48,123	2,000,000
*606	403,000	*42,424	1,763,140	*606	403,000	*42,424	1,763,140
6,771	1,500,000	-----	-----	12,155	8,078,000	-----	-----
*13,542	9,000,000	-----	-----	13,542	*9,000,000	-----	-----
1,032	685,720	-----	-----	2,273	1,511,000	-----	-----
165,880	110,243,950	3,386,869	140,758,873	182,308	121,162,009	3,880,839	161,287,927

¹ Rough estimates, based on exports.

* Product of private mines in 1888; Government mines in 1889.

² "Jaarcijfers over 1888 en Vorige Jaaren," No. 8, page 115.

³ Estimated the same as officially communicated for 1889.

⁴ Native gold deposited at mints.

REPORT ON THE FINANCES.

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1793 to 1795		\$27,950	\$43,535			
1796		60,800	16,995		\$165.00	
1797		91,770	32,030		4,390.00	
1798		79,740	124,335		1,535.00	
1799		174,830	37,255		1,200.00	
1800		259,650	58,110			
1801		292,540	130,030			
1802		150,900	265,880		6,530.00	
1803		89,790	167,530		1,057.50	
1804		97,950	152,375		8,317.50	
1805			165,915		4,452.50	
1806			320,465		4,040.00	
1807			420,465		17,030.00	
1808			277,890		6,775.00	
1809			169,375			
1810			501,435			
1811			497,905			
1812			290,435			
1813			477,140			
1814			77,270			
1815			3,175			
1816						
1817						
1818			242,940			
1819			258,615			
1820			1,319,030			
1821			173,205		16,120.00	
1822			88,980			
1823			72,425			
1824			86,700		6,500.00	
1825			145,300		11,085.00	
1826			90,345		1,900.00	
1827			124,565		7,000.00	
1828			140,145			
1829			287,210		8,507.50	
1830			631,755		11,350.00	
1831			702,970		11,300.00	
1832			787,435		11,000.00	
1833			968,150		10,400.00	
1834			3,660,845		293,425.00	
1835			1,857,670		328,505.00	
1836			2,765,735		1,369,965.00	
1837			1,035,605		112,700.00	
1838		72,000	1,432,940		117,575.00	
1839		382,480	590,715		67,552.50	
1840		473,380	686,910		47,147.50	
1841		631,310	79,165			
1842		815,070	137,890		7,057.50	
1843		754,620	3,056,025		251,365.00	

NOTE.—Not susceptible of exact statement by years of actual date of coin, the registry of annual having been invariably completed within the year of the date of coin, as now required.

ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES.

its organization, 1793, to June 30, 1890.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
	\$204,791.00	\$161,572.00				\$4,320.80	
	72,920.00		\$1,473.50		\$2,213.50	511.50	
	7,776.00	1,959.00	63.00		2,526.10	2,226.35	
	327,536.00				2,755.00		
	423,515.00						
	220,920.00				2,176.00	1,200.00	
	54,454.00	15,144.50			3,464.00	1,695.50	
	41,650.00	14,945.00			1,097.50	650.50	
	66,064.00	15,857.50			3,304.00	1,892.50	
	19,570.00	78,259.50	1,684.50		826.50		
	321.00	105,861.00	30,348.50		12,078.00	780.00	
		419,788.00	51,531.00				
		525,788.00	55,160.75		16,500.00		
		684,300.00					
		702,905.00			4,471.00		
		638,138.00			635.50		
		601,822.00			6,518.00		
		814,029.50					
		620,951.50					
		519,537.50			42,150.00		
			17,308.00				
		23,575.00	5,000.75				
		607,783.50					
		980,161.00	90,293.50				
		1,104,000.00	36,000.00				
		375,561.00	31,861.00		94,258.70		
		652,898.50	54,212.75		118,651.20		
		779,786.50	16,020.00		10,000.00		
		847,100.00	4,450.00		44,000.00		
		1,752,477.00					
		1,471,583.00	42,000.00		51,000.00		
		2,002,090.00					
		2,746,700.00	1,000.00		121,500.00		
		1,537,600.00	25,500.00		12,500.00		
		1,856,078.00			77,000.00	61,500.00	
		2,382,400.00			51,000.00	62,000.00	
		2,936,830.00	99,500.00		77,135.00	62,135.00	
		2,398,500.00	80,000.00		52,250.00	48,250.00	
		2,603,000.00	39,000.00		48,500.00	68,500.00	
		3,206,002.00	71,500.00		63,500.00	74,000.00	
		2,676,003.00	488,000.00		141,000.00	138,000.00	
	1,000.00	3,273,100.00	118,000.00		119,000.00	95,000.00	
		1,814,910.00	63,100.00		104,200.00	113,800.00	
		1,773,000.00	208,000.00		199,250.00	112,750.00	
	300.00	1,667,280.00	122,786.50		105,311.50	53,457.50	
	61,005.00	717,504.00	47,031.75		135,858.00	67,204.25	
	173,000.00	155,000.00	30,000.00		162,250.00	57,500.00	
	184,618.00	1,006,382.00	22,000.00		188,750.00	40,750.00	
	165,100.00	1,922,000.00	161,400.00		137,000.00	58,250.00	

coinage being of coin delivered by coiners of mints within the given year, and these deliveries not

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the Mint at Philadelphia from 1792 to 1890.]

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1844.....		\$63,610	\$1,701,650		\$16,960.00	
1845.....		261,530	2,035,495		227,627.50	
1846.....		200,950	1,979,710		53,995.00	
1847.....		8,622,580	4,579,905		74,535.00	
1848.....		1,454,840	1,303,875		22,215.00	
1849.....		6,536,180	665,350		58,235.00	\$688,567
1850.....	\$23,405,220	2,914,510	322,455		632,307.50	481,953
1851.....	41,743,100	1,763,280	1,887,525		3,431,870.00	3,317,671
1852.....	41,060,520	2,631,060	2,869,505		2,899,202.50	2,045,351
1853.....	25,226,520	2,012,530	1,528,850		3,511,670.00	4,076,051
1854.....	15,157,980	542,500	803,375	\$415,854	1,490,645.00	1,639,445
1855.....	7,293,320	1,217,010	585,499	151,665	588,700.00	758,269
1856.....	6,597,560	604,900	989,950	78,030	960,600.00	1,762,936
1857.....	8,787,500	166,060	490,940	62,673	535,325.00	774,789
1858.....	4,234,280	25,210	75,680	6,399	118,442.50	117,995
1859.....	871,940	100,930	84,070	46,914	98,610.00	168,244
1860.....	11,553,400	117,830	99,125	21,465	56,687.50	36,668
1861.....	59,529,060	1,132,330	3,199,750	18,216	3,181,295.00	527,499
1862.....	1,842,660	109,950	22,325	17,355	280,882.50	1,326,865
1863.....	2,835,800	12,480	12,360	15,117	75.00	6,250
1864.....	4,085,700	35,800	21,100	8,040	7,185.00	5,950
1865.....	7,024,000	40,050	6,475	3,495	3,862.50	3,725
1866.....	13,975,500	37,800	33,600	12,090	7,775.00	7,180
1867.....	5,021,300	31,400	34,600	7,950	8,125.00	5,250
1868.....	1,972,000	106,550	28,625	14,625	9,062.50	10,525
1869.....	3,503,100	18,550	8,925	7,575	10,862.50	5,925
1870.....	3,103,700	25,350	20,175	10,605	11,387.50	6,335
1871.....	1,603,000	17,800	16,150	3,990	13,375.00	3,930
1872.....	5,037,600	16,500	8,450	6,090	7,575.00	5,530
1873.....	34,196,500	8,250	562,525	75	445,062.50	125,125
1874.....	7,336,000	531,600	17,540	125,460	9,850.00	198,820
1875.....	5,914,830	1,200	1,100	60	1,050.00	420
1876.....	11,678,100	7,320	7,385	135	10,552.50	3,245
1877.....	7,953,400	8,170	5,760	4,464	4,130.00	3,920
1878.....	10,872,900	738,000	658,700	246,972	715,650.00	3,020
1879.....	4,152,600	3,847,700	1,509,750	9,090	222,475.00	3,030
1880.....	1,029,120	16,448,760	15,832,180	3,108	7,490.00	1,636
1881.....	45,200	36,772,600	28,544,000	1,650	1,700.00	7,660
1882.....	12,600	23,244,800	12,572,200	4,620	10,100.00	5,040
1883.....	800	2,087,400	1,167,200	2,820	4,900.00	10,840
1884.....	1,420	769,050	955,240	3,318	4,982.50	6,206
1885.....	16,560	2,535,270	3,007,530	2,730	2,217.50	12,205
1886.....	22,120	2,361,600	1,942,160	3,426	10,220.00	6,016
1887.....	2,420	536,800	435	18,480	15,705.00	8,543
1888.....	4,325,320	1,320,900	91,480	15,873	40,245.00	16,080
1889.....	882,220	44,850	37,325	7,287	44,120.00	30,729
Total.....	384,126,840	128,608,180	118,031,910	1,357,716	22,615,487.50	18,223,438
January 1, 1890, to June 30, 1890.....	1,519,400	570,200	300		112.50	
Total.....	385,646,240	129,178,380	118,032,210	1,357,716	22,615,600.00	18,223,438

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES--Continued.

its organization, 1793, to June 30, 1890.]

SILVER COINAGE.							
Trade-dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
.....	\$20,000	\$883,000.00	\$105,300.00	.....	\$7,250.00	\$21,500.00	.....
.....	24,500	294,500.00	230,500.00	.....	175,500.00	78,200.00	.....
.....	110,600	1,105,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	578,000.00	183,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	290,000.00	36,500.00	.....	45,150.00	33,400.00	.....
.....	62,600	626,000.00	85,000.00	.....	83,900.00	65,450.00	.....
.....	7,500	113,500.00	47,700.00	.....	193,150.00	47,750.00	.....
.....	1,300	100,375.00	40,000.00	.....	102,650.00	39,050.00	\$163,422.00
.....	1,100	38,565.00	44,265.00	.....	153,550.00	50,025.00	559,905.00
.....	46,110	1,766,354.00	3,813,555.00	.....	1,217,301.00	667,251.00	342,000.00
.....	33,140	1,491,000.00	3,095,000.00	.....	447,000.00	287,000.00	20,130.00
.....	26,000	379,750.00	714,250.00	.....	207,500.00	87,500.00	4,170.00
.....	63,500	469,000.00	1,816,000.00	.....	578,000.00	244,000.00	43,740.00
.....	94,000	994,000.00	2,411,000.00	.....	558,000.00	364,000.00	31,260.00
.....	.....	2,113,000.00	1,842,000.00	.....	154,000.00	175,000.00	48,120.00
.....	256,500	374,000.00	336,000.00	.....	43,000.00	17,000.00	10,950.00
.....	218,930	151,850.00	201,350.00	.....	60,700.00	39,950.00	8,610.00
.....	78,500	1,444,200.00	1,213,650.00	.....	192,400.00	161,050.00	14,940.00
.....	12,090	126,175.00	233,137.50	.....	84,755.00	74,627.50	10,906.50
.....	27,660	251,830.00	48,015.00	.....	1,446.00	923.00	643.80
.....	31,170	189,785.00	23,517.50	.....	3,907.00	23.50	14.10
.....	47,000	255,950.00	14,825.00	.....	1,050.00	675.00	255.00
.....	49,625	372,812.50	4,381.25	.....	872.50	536.25	681.75
.....	60,325	212,162.50	5,156.25	.....	662.50	431.25	138.75
.....	182,700	189,100.00	7,500.00	.....	46,625.00	4,295.00	123.00
.....	424,300	897,950.00	4,150.00	.....	25,660.00	10,430.00	153.00
.....	433,000	300,450.00	21,850.00	.....	47,150.00	26,830.00	120.00
.....	1,115,760	582,680.00	42,808.00	.....	75,361.00	74,443.00	127.60
.....	1,106,450	440,775.00	45,737.50	.....	239,645.00	147,397.50	58.50
.....	\$397,500	293,600	1,303,750.00	.....	394,710.00	35,630.00	18.00
.....	987,800	.....	1,180,150.00	.....	117,975.00	294,070.00	.....
.....	218,900	.....	3,013,750.00	.....	1,073,375.00	\$7,940	1,035,070.00
.....	456,150	.....	4,209,575.00	.....	4,454,287.50	3,180	1,146,115.00
.....	3,033,710	.....	4,152,255.00	.....	2,727,927.50	102	731,051.00
.....	900	10,509,550	689,200.00	.....	565,200.00	120	167,880.00
.....	1,541	14,807,100	2,950.00	.....	3,675.00	.....	1,510.00
.....	1,987	12,601,355	4,877.50	.....	3,738.75	.....	3,735.50
.....	960	9,163,975	5,487.50	.....	3,243.75	.....	2,497.50
.....	1,097	11,101,100	2,750.00	.....	4,075.00	.....	391,110.00
.....	979	12,291,039	4,519.50	.....	3,859.75	.....	767,571.20
.....	.....	14,070,875	2,637.50	.....	2,218.75	.....	336,638.00
.....	.....	17,787,767	3,065.00	.....	3,632.50	.....	253,342.70
.....	.....	19,963,886	2,943.00	.....	1,471.50	.....	637,757.00
.....	.....	20,290,710	2,855.00	.....	2,677.50	.....	1,128,393.90
.....	.....	19,183,833	6,416.50	.....	2,708.25	.....	549,648.70
.....	.....	21,726,811	6,355.50	.....	3,177.75	.....	738,071.10
5,10 ⁰ ,524	190,506,251	82,320,463.50	28,152,692.00	11,342	15,567,616.10	3,948,791.90	1,260,487.20
.....	9,050,465	232.51	116.25	.....	74,646.20	.....	.....
5,107,524	199,556,716	82,320,696.00	28,152,808.25	11,342	15,642,262.30	3,948,791.90	1,260,487.20

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793 to 1795			
1796			
1797			
1798			
1799			
1800			
1801			
1802			
1803			
1804			
1805			
1806			
1807			
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1838			
1839			
1840			
1841			
1842			
1843			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1890.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$376,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
9,797.00	.....	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	.....	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,200.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	.....	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	.....	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	.....	77,270.00	561,687.50	3,578.30	642,535.80
.....	.....	3,175.00	17,308.00	.....	20,483.00
28,209.82	.....	.....	28,575.75	28,209.82	56,785.57
39,484.00	.....	.....	607,783.50	39,484.00	647,267.50
31,670.00	.....	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	.....	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	.....	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	.....	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	.....	88,980.00	805,806.50	20,723.39	915,509.89
.....	.....	72,425.00	895,556.00	.....	967,975.00
12,620.00	.....	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	.....	131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	.....	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	.....	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	.....	1,622,515.00	2,293,000.00	63,702.00	3,979,217.00
31,286.61	.....	1,040,747.50	1,949,135.50	31,286.61	3,021,169.61
24,627.00	.....	1,207,437.50	1,028,603.00	24,627.00	2,260,667.50
15,973.67	.....	710,475.00	577,750.00	15,973.67	1,304,198.67
23,833.90	.....	960,017.50	1,442,500.00	23,833.90	2,426,351.40
24,283.20	.....	4,062,010.00	2,443,750.00	24,283.20	6,530,043.20

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

(Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE:		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,800.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
Total.....	10,374,900.95	941,349.48	912,020.00
January 1, 1890, to June 30, 1890.....	479,419.85		
Total.....	10,854,320.80	941,349.48	912,020.00

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

its organization, 1793, to June 30, 1890.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52		\$1,782,220.00	\$1,037,050.00	\$23,987.52	\$2,843,257.52
38,948.04		2,574,652.50	803,200.00	38,948.04	3,416,800.54
41,208.00		2,234,655.00	1,347,580.00	41,208.00	3,623,443.00
61,836.69		13,277,020.00	990,450.00	61,836.69	14,329,306.69
64,157.99		2,780,930.00	420,050.00	64,157.99	3,265,137.99
41,785.00	\$199.32	7,948,332.00	922,950.00	41,984.32	8,913,266.32
44,268.44	199.76	27,756,445.50	409,600.00	44,467.50	28,210,513.00
98,897.07	738.36	52,143,446.00	446,797.00	99,635.43	52,689,878.43
50,630.94		51,505,638.50	847,410.00	50,630.94	52,403,679.44
66,411.31	648.47	36,355,621.00	7,852,571.00	67,059.78	44,275,251.78
42,361.56	276.79	20,049,799.00	5,373,270.00	42,638.35	25,465,707.35
15,748.29	282.50	10,594,454.00	1,419,170.00	16,030.79	12,029,654.79
26,904.63	202.15	10,993,976.00	3,214,240.00	27,106.78	14,235,322.78
177,834.56	175.90	10,817,287.00	4,452,260.00	178,010.46	15,447,557.46
246,000.00		4,578,006.50	4,332,120.00	246,000.00	9,156,126.50
364,000.00		1,430,708.00	1,037,450.00	364,000.00	2,832,158.00
205,660.00		11,885,175.50	631,390.00	205,660.00	12,772,225.50
101,000.00		67,588,150.00	3,107,740.00	101,000.00	70,796,890.00
280,750.00		3,600,037.50	541,691.50	280,750.00	4,422,479.00
498,400.00		2,902,082.00	330,517.80	498,400.00	3,730,999.80
529,737.14		4,163,775.00	248,417.10	529,687.14	5,338,879.24
354,292.86		7,081,607.50	319,755.00	354,042.36	8,369,915.36
98,265.00		14,073,945.00	428,909.25	1,042,960.00	15,545,814.25
98,210.00		5,108,625.00	278,876.25	1,819,910.00	7,207,411.25
102,665.00		2,141,387.50	430,343.00	1,697,150.00	4,268,880.50
64,200.00		3,554,937.50	862,643.00	963,000.00	5,380,580.50
52,750.00		3,177,552.50	829,400.00	350,325.00	4,357,277.50
39,295.00		1,658,245.00	1,891,179.80	59,890.00	3,649,314.80
40,420.00		5,079,745.00	1,980,063.50	369,380.00	7,429,188.50
116,765.00		35,337,537.50	2,801,283.00	379,455.00	38,518,275.50
141,875.00		8,219,270.00	2,579,995.00	342,475.00	11,141,740.00
135,280.00		5,918,630.00	5,349,035.00	246,970.00	11,514,635.00
79,440.00		11,706,737.50	10,269,307.50	210,800.00	22,186,845.00
8,525.00		7,979,844.00	10,651,045.50	8,525.00	18,639,414.50
57,998.50		13,235,242.00	11,932,850.00	58,186.50	25,226,278.50
102,312.00		9,744,645.00	14,816,776.00	165,003.00	24,726,424.00
389,649.55		33,322,294.00	12,615,693.75	391,395.95	46,329,383.70
392,115.75		67,372,810.00	9,176,163.75	428,151.75	76,977,125.50
385,811.00		35,849,960.00	11,500,132.00	960,400.00	48,310,492.00
455,981.09		3,273,960.00	13,067,968.45	1,604,770.41	17,946,698.86
232,617.42		1,740,216.50	14,412,369.25	796,483.78	16,949,069.53
117,653.84		5,576,512.50	18,047,807.20	191,622.04	23,815,941.74
176,542.90		4,345,542.00	20,606,057.50	343,186.10	25,294,785.60
452,264.83		582,383.00	21,424,636.40	1,215,686.26	23,222,705.66
374,944.14		6,018,958.00	19,742,606.45	912,200.78	26,673,765.23
488,693.61		1,047,031.00	22,474,415.35	1,283,408.49	24,804,854.84
8,981,512.07	39,926.11	672,903,571.50	326,875,167.70	21,249,708.61	1,021,088,447.81
252,319.79		2,690,012.50	9,125,459.95	731,739.64	11,947,212.09
9,233,831.86	39,926.11	675,053,584.00	336,000,627.65	21,981,448.25	1,033,035,659.90

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

(Coinage of the mint at New Orleans from its organization, 1838,

Calendar years.	GOLD.						SILVER.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.
1838							
1839					\$44, 442. 50		
1840			\$152, 000		65, 500. 00		
1841		\$25, 000	41, 750		18, 450. 00		
1842		274, 000	82, 000		49, 500. 00		
1843		1, 751, 620	505, 375		920, 005. 00		
1844		1, 187, 000	1, 823, 000				
1845		475, 000	205, 000				
1846		817, 800	290, 000		165, 000. 00		\$59, 000
1847		5, 715, 000	60, 000		310, 000. 00		
1848		358, 500					
1849		239, 000				\$215, 000	
1850	\$2, 820, 000	575, 000			210, 000. 00	14, 000	40, 000
1851	6, 300, 000	2, 630, 000	205, 000		370, 000. 00	290, 000	
1852	3, 800, 000	180, 000			350, 000. 00	140, 000	
1853	1, 420, 000	510, 000				290, 000	
1854	65, 000	525, 000	230, 000	\$72, 000	382, 500. 00		
1855	160, 000	180, 000	55, 500			55, 000	
1856	45, 000	145, 000	50, 000		52, 750. 00		
1857	600, 000	55, 000	65, 000		85, 000. 00		
1858	705, 000	200, 000					
1859	182, 000	23, 000					360, 000
1860	132, 000	111, 000					515, 000
1861*	100, 000						
1879	46, 500	15, 000					2, 887, 000
1880		92, 000					5, 305, 000
1881		83, 500					5, 708, 000
1882		108, 200					6, 090, 000
1883		8, 000					8, 725, 000
1884							9, 730, 000
1885							9, 185, 000
1886							10, 710, 000
1887							11, 550, 000
1888		213, 350					12, 150, 000
1889							11, 875, 000
Total	16, 375, 500	16, 496, 970	3, 764, 625	72, 000	3, 023, 157. 50	1, 004, 000	94, 889, 000
January 1, 1890, to June 30, 1890							5, 450, 000
Total	16, 375, 500	16, 496, 970	3, 764, 625	72, 000	3, 023, 157. 50	1, 004, 000	100, 339, 000

* No coinage from

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

to its suspension, 1861, and from its re-opening, 1879, to June 30, 1890.]

SILVER—continued.					Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Dimes.	Half-dimes.	Three cents.			
		\$40,243.40				\$40,243.40	\$40,243.40
\$81,488		124,327.20	\$54,827.50		\$44,452.50	260,642.70	305,095.20
427,550	\$106,300	117,500.00	46,750.00		217,500.00	698,100.00	915,600.00
200,500	113,000	200,750.00	40,750.00		85,200.00	555,000.00	640,200.00
478,500	192,250	202,000.00	17,500.00		405,500.00	890,250.00	1,295,750.00
1,134,000	242,000	15,000.00			3,177,000.00	1,391,000.00	4,568,000.00
1,002,500	185,000		11,000.00		3,010,000.00	1,198,500.00	4,208,500.00
1,047,000		23,000.00			680,000.00	1,070,000.00	1,750,000.00
1,152,000					1,272,800.00	1,211,000.00	2,483,800.00
1,292,000	92,000				6,085,000.00	1,384,000.00	7,469,000.00
1,590,000			30,000.00		358,500.00	1,620,000.00	1,978,500.00
1,155,000		30,000.00	7,000.00		454,000.00	1,192,000.00	1,646,000.00
1,228,000	103,000	51,000.00	34,500.00		3,619,000.00	1,456,500.00	5,075,500.00
201,000	22,000	40,000.00	43,000.00	\$21,600	9,795,000.00	327,600.00	10,122,600.00
72,000	24,000	43,000.00	13,000.00		4,470,000.00	152,000.00	4,622,000.00
664,000	333,000	110,000.00	118,000.00		2,220,000.00	1,225,000.00	3,445,000.00
2,620,000	371,000	177,050.00	78,000.00		1,274,500.00	3,246,000.00	4,520,500.00
1,844,000	44,000		30,000.00		450,500.00	1,918,000.00	2,368,500.00
1,329,000	242,000	118,000.00	55,000.00		292,750.00	1,744,000.00	2,036,750.00
409,000	295,000	154,000.00	69,000.00		805,000.00	927,000.00	1,732,000.00
3,647,000	130,000	29,000.00	83,000.00		905,000.00	3,889,000.00	4,794,000.00
1,417,000	65,000	48,000.00	28,000.00		205,000.00	1,918,000.00	2,123,000.00
645,000	97,000	4,000.00	53,000.00		243,000.00	1,314,000.00	1,557,000.00
165,000					100,000.00	165,000.00	265,000.00
					61,500.00	2,887,000.00	2,948,500.00
					92,000.00	5,305,000.00	5,397,000.00
					83,500.00	5,708,000.00	5,791,500.00
					108,200.00	6,090,000.00	6,198,200.00
					8,000.00	8,725,000.00	8,733,000.00
						9,730,000.00	9,730,000.00
						9,185,000.00	9,185,000.00
						10,710,000.00	10,710,000.00
						11,550,000.00	11,550,000.00
					213,350.00	12,150,000.00	12,363,350.00
						11,875,000.00	11,875,000.00
23,801,538	2,656,550	1,526,820.60	812,327.50	21,600	40,736,252.50	123,707,836.10	164,444,088.60
						5,450,000.00	5,450,000.00
23,801,538	2,656,550	1,526,820.60	812,327.50	21,600	40,736,252.50	129,157,836.10	169,894,088.60

1862 to 1878, inclusive

REPORT ON THE FINANCES.

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Statement of coinage at the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Calendar year.	GOLD.				Total value.
	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	
1838.....	\$102,915				\$102,915.00
1839.....	94,695		\$34,185.00		128,880.00
1840.....	114,480		8,830.00		123,310.00
1841.....	152,475		10,410.00		162,885.00
1842.....	298,040		11,607.50		309,647.50
1843.....	492,260		90,522.50		582,782.50
1844.....	444,910		43,330.00		488,240.00
1845.....	453,145		48,650.00		501,795.00
1846.....	401,470		48,257.50		449,727.50
1847.....	322,025		39,460.00		361,485.00
1848.....	237,325		34,427.50		271,752.50
1849.....	195,180		27,362.50	\$21,588	244,130.50
1850.....	219,750		30,370.00	8,382	258,502.00
1851.....	313,550		28,160.00	9,822	351,532.00
1852.....	457,260		10,195.00	6,360	473,815.00
1853.....	448,390		7,945.00	6,583	462,918.00
1854.....	282,065	\$3,360	4,400.00	2,935	292,760.00
1855.....	112,160		2,307.50	1,811	116,778.50
1856.....	98,930		2,185.00	1,460	102,575.00
1857.....	85,230		5,910.00	3,533	94,673.00
1858.....	76,810			3,477	80,287.00
1859.....	51,830		5,610.00	4,952	62,392.00
1860.....	73,175			1,566	74,741.00
1861.....	7,985				7,985.00
Total.....	5,536,055	3,360	494,625.00	72,529	6,106,569.00

[Statement of coinage at the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Calendar year.	GOLD.			Total value.
	Half-eagles.	Quarter-eagles.	Dollars.	
1838.....	\$64,565	\$19,770.00		\$84,335.00
1839.....	117,335	45,432.50		162,767.50
1840.....	95,140	32,095.00		127,235.00
1841.....	107,555	25,742.50		133,297.50
1842.....	137,400	16,842.50		154,242.50
1843.....	221,765	65,240.00		287,005.00
1844.....	118,155	29,055.00		147,210.00
1845.....				
1846.....	64,975	12,020.00		76,995.00
1847.....	420,755	58,065.00		478,820.00
1848.....	322,360	41,970.00		364,330.00
1849.....	324,115	25,550.00	\$11,634	361,299.00
1850.....	317,955	22,870.00	6,966	347,791.00
1851.....	245,880	37,307.50	41,267	324,454.50
1852.....	362,870	24,430.00	9,434	396,734.00
1853.....	327,855		11,515	339,370.00
1854.....	196,455	18,237.50	4	214,696.50
1855.....	198,940	9,192.50	9,803	217,935.50
1856.....	142,285	19,782.50		162,067.50
1857.....	156,800		13,280	170,080.00
1858.....	194,280	22,640.00		216,920.00
1859.....	159,235		5,235	164,470.00
1860.....	74,065	18,672.50		92,737.50
1861.....	34,395			34,395.00
Total.....	4,405,135	544,915.00	109,138	5,059,188.00

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

[Statement of the coinage of the mint at Carson City from its organization, 1870, to June 30, 1890.]

Calendar years.	GOLD.			SILVER.	
	Double eagles.	Eagles.	Half eagles.	Dollars.	Trade dollars.
1870	\$75,780	\$59,080	\$38,375	\$12,462	
1871	293,740	71,850	103,850	1,376	
1872	593,000	55,000	84,900	3,150	
1873	448,200	45,430	37,080	2,300	\$124,500
1874	2,301,700	167,670	105,990		1,373,200
1875	2,223,020	77,150	59,140		1,573,700
1876	2,768,820	46,960	34,435		509,000
1877	851,300	33,320	43,400		534,000
1878	263,600	32,440	45,270	2,212,000	97,000
1879	214,160	17,620	86,405	756,000	
1880		111,900	255,085	591,000	
1881		240,150	69,430	296,000	
1882	782,800	67,640	414,085	1,133,000	
1883	1,199,240	120,000	64,790	1,204,000	
1884	1,622,780	99,250	82,010	1,136,000	
1885	189,000			228,000	
1886*					
1887*					
1888*					
1889†	618,900			350,000	
Total	14,446,040	1,245,460	1,524,245	7,925,288	4,211,400
January 1, 1890, to June 30, 1890	1,230,300			1,088,000	
Total	15,676,340	1,245,460	1,524,245	9,013,288	4,211,400

Calendar years.	SILVER.				Total gold.	Total silver.	Total value.
	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.			
1870	\$27,308.50	\$2,085.00			\$173,235	\$41,855.50	\$215,090.50
1871	69,975.00	2,722.50		\$2,010.00	469,440	76,083.50	545,523.50
1872	136,000.00	2,275.00		2,400.00	732,900	143,825.00	876,725.00
1873	168,530.00	4,115.50		3,119.10	530,710	302,564.60	833,274.60
1874	29,500.00			1,081.70	2,575,360	1,403,781.70	3,979,141.70
1875	504,000.00	35,000.00	\$26,658	464,500.00	2,359,310	2,603,858.00	4,963,168.00
1876	978,000.00	1,236,000.00	2,000	827,000.00	2,850,215	3,552,000.00	6,402,215.00
1877	710,000.00	1,048,000.00		770,000.00	928,020	3,062,000.00	3,990,020.00
1878	31,000.00	249,000.00		20,000.00	341,310	2,609,000.00	2,950,310.00
1879					218,185	756,000.00	1,074,185.00
1880					366,985	591,000.00	957,985.00
1881					309,580	296,000.00	605,580.00
1882					1,264,525	1,133,000.00	2,397,525.00
1883					1,384,030	1,204,000.00	2,588,030.00
1884					1,804,040	1,136,000.00	2,940,040.00
1885					189,000	228,000.00	417,000.00
1886*							
1887*							
1888*							
1889†					618,900	350,000.00	968,900.00
Total	2,654,313.50	2,579,198.00	28,658	2,090,110.80	17,215,745	19,488,968.30	36,704,713.30
Jan. 1, 1890, to June 30, 1890					1,230,300	1,088,000.00	2,318,300.00
Total	2,654,313.50	2,579,198.00	28,658	2,090,110.80	18,446,045.20	20,576,968.30	39,023,013.30

*Coinage suspended. †Operations resumed October 1, 1889.

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION

[Coinage of the mint at San Francisco]

Calendar years.	GOLD.						SILVER.	
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.	Trade-dollars.
1854	\$2,829,360	\$1,238,260	\$1,340		\$615	\$14,632		
1855	17,593,500	90,000	305,000	\$19,800				
1856	23,795,000	680,000	525,500	103,500	177,800	24,600		
1857	19,410,000	269,000	435,000	42,000	170,000	10,000		
1858	16,934,200	118,000	93,000		3,000	10,000		
1859	12,728,900	70,000	66,100		38,000	15,000	\$20,000	
1860	10,899,000	50,000	106,000	21,000	89,000	13,000		
1861	15,360,000	155,000	90,000		60,000			
1862	17,083,460	125,000	47,500		20,000			
1863	19,331,400	100,000	85,000		27,000			
1864	15,873,200	25,000	19,440					
1865	20,850,000	167,000	138,060		58,440			
1866	16,845,000	200,000	219,600		97,400			
1867	18,415,000	90,000	145,000		70,000			
1868	16,750,000	135,000	260,000		85,000			
1869	13,735,000	64,300	155,000		73,750			
1870	19,640,000	80,000	85,000		40,000	3,000		
1871	18,560,000	165,000	125,000		55,000			
1872	15,600,000	173,000	182,000		45,000		9,000	
1873	20,812,000	120,000	155,000		67,500		700	\$703,000
1874	24,280,000	100,000	80,000					2,549,000
1875	24,600,000		45,000		29,000			4,487,000
1876	31,940,000	50,000	20,000		12,500			5,227,000
1877	34,700,000	170,000	133,500		88,500			9,519,000
1878	34,780,000	261,000	723,500		445,000		9,774,000	4,162,000
1879	24,476,000	2,240,000	2,131,000		108,750		9,110,000	
1880	16,720,000	5,062,500	6,744,500				8,900,000	
1881	14,540,000	9,700,000	4,845,000				12,760,000	
1882	22,500,000	1,320,000	4,845,000				9,250,000	
1883	23,780,000	380,000	416,000				6,250,000	
1884	18,320,000	1,242,500	885,000				3,200,000	
1885	13,670,000	2,280,000	6,057,500				1,497,000	
1886		8,260,000	16,340,000				750,000	
1887	5,660,000	8,170,000	9,560,000				1,771,000	
1888	17,192,000	6,487,000	1,469,500				657,000	
1889	15,494,000	4,254,000					700,000	
Total	655,697,020	54,082,560	57,534,040	186,300	1,861,255	90,232	64,648,700	26,647,000
Jan. 1, 1890, to June 30, 1890.	7,835,000						3,900,000	
Total	663,532,020	54,082,560	57,534,040	186,300	1,861,255	90,232	68,548,700	26,647,000

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.
 from its organization, 1854, to June 30, 1890.]

SILVER.					Total gold.	Total silver.	Total value.
Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.			
					\$4,084,207.00		\$4,084,207.00
\$64,975.00	\$90,100.00				18,008,300.00	\$164,075.00	18,172,375.00
105,500.00	71,500.00		\$7,000.00		25,306,400.00	184,000.00	25,490,400.00
79,000.00	20,500.00				20,327,000.00	99,500.00	20,426,500.00
238,000.00	30,250.00		6,000.00		17,158,200.00	274,250.00	17,432,450.00
283,000.00	20,000.00		6,000.00		12,918,000.00	329,000.00	13,247,000.00
236,000.00	14,000.00		14,000.00		11,178,000.00	264,000.00	11,442,000.00
469,750.00	24,000.00		17,250.00		15,665,000.00	511,000.00	16,176,000.00
676,000.00	16,750.00		18,075.00		17,275,960.00	710,825.00	17,986,785.00
458,000.00			15,750.00	\$5,000.00	19,543,400.00	478,750.00	20,022,150.00
329,000.00	5,000.00		23,000.00	4,500.00	15,917,640.00	361,500.00	16,279,140.00
337,500.00	10,250.00		17,500.00	6,000.00	21,213,500.00	371,250.00	21,584,750.00
527,000.00	7,000.00		13,500.00	6,000.00	17,362,000.00	553,500.00	17,915,500.00
598,000.00	12,000.00		14,000.00	6,000.00	18,720,000.00	630,000.00	19,350,000.00
580,000.00	2,000.00		26,000.00	14,000.00	17,230,000.00	644,000.00	17,874,000.00
328,000.00	19,000.00		45,000.00	11,500.00	14,028,050.00	403,500.00	14,431,550.00
502,000.00			5,000.00		19,848,000.00	507,000.00	20,355,000.00
1,089,000.00	7,725.00		32,000.00	8,050.00	18,905,000.00	1,136,775.00	20,041,775.00
290,000.00	20,750.00		19,000.00	41,850.00	16,000,000.00	380,600.00	16,380,600.00
116,500.00	39,000.00		45,500.00	16,200.00	21,154,500.00	920,900.00	22,075,400.00
197,000.00	98,000.00		24,000.00		24,460,000.00	2,868,000.00	27,328,000.00
1,600,000.00	170,000.00	\$231,000.00	907,000.00		24,674,000.00	7,395,000.00	32,069,000.00
2,264,000.00	2,149,000.00		1,042,000.00		32,022,500.00	10,682,000.00	42,704,500.00
2,678,000.00	2,249,000.00		234,000.00		35,092,000.00	14,680,000.00	49,772,000.00
6,000.00	35,000.00				36,209,500.00	13,977,000.00	50,186,500.00
					28,955,750.00	9,110,000.00	38,065,750.00
					28,527,000.00	8,900,000.00	37,427,000.00
					29,085,000.00	12,750,000.00	41,835,000.00
					28,665,000.00	9,250,000.00	37,915,000.00
					24,576,000.00	6,250,000.00	30,826,000.00
			56,496.90		20,447,500.00	3,256,496.90	23,703,996.90
			4,369.00		22,007,500.00	1,501,369.00	23,508,869.00
			20,652.40		24,600,000.00	770,652.40	25,370,652.40
			445,445.00		23,390,000.00	2,216,445.00	25,606,445.00
	304,000.00		172,000.00		25,148,500.00	1,133,000.00	26,281,500.00
			97,267.80		19,748,000.00	797,267.80	20,545,267.80
14,052,225.00	5,445,825.00	231,000.00	3,327,806.10	119,100.00	769,451,407.00	114,471,656.10	883,923,063.10
					7,835,000.00	3,900,000.00	11,735,000.00
14,052,225.00	5,445,825.00	231,000.00	3,327,806.10	119,100.00	777,286,407.00	118,371,656.10	895,658,063.10

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1843.
RECAPITULATION.

Calendar years.	GOLD COINAGE.					Dollars.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	
1793-1795.....		\$27,950	\$43,535			
1796.....		60,800	16,995		\$165.00	
1797.....		91,770	32,030		4,390.00	
1798.....		79,740	124,335		1,535.00	
1799.....		174,830	37,255		1,200.00	
1800.....		259,650	58,110			
1801.....		292,540	130,030			
1802.....		150,900	265,880		6,530.00	
1803.....		89,790	167,530		1,057.50	
1804.....		97,950	152,375		8,317.50	
1805.....			165,915		4,452.50	
1806.....			320,465		4,040.00	
1807.....			420,465		17,030.00	
1808.....			277,890		6,775.00	
1809.....			169,375			
1810.....			501,435			
1811.....			497,905			
1812.....			290,435			
1813.....			477,140			
1814.....			77,270			
1815.....			3,175			
1816.....						
1817.....						
1818.....			242,940			
1819.....			258,615			
1820.....			1,319,030			
1821.....			173,205		10,120.00	
1822.....			88,980			
1823.....			72,425			
1824.....			86,700		6,500.00	
1825.....			145,300		11,085.00	
1826.....			90,345		1,900.00	
1827.....			124,565		7,000.00	
1828.....			140,145			
1829.....			287,210		8,507.50	
1830.....			631,755		11,350.00	
1831.....			702,970		11,300.00	
1832.....			787,435		11,000.00	
1833.....			968,150		10,400.00	
1834.....			3,660,845		293,425.00	
1835.....			1,857,070		328,505.00	
1836.....			2,765,735		1,369,965.00	
1837.....			1,035,605		112,700.00	
1838.....		72,000	1,600,420		137,345.00	
1839.....		382,480	802,745		191,622.50	
1840.....		473,380	1,048,530		153,572.50	
1841.....		656,310	339,345		54,602.50	
1842.....		1,089,070	655,330		85,007.50	
1843.....		2,506,240	4,275,425		1,327,132.50	

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

SILVER COINAGE							
Trade dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
	\$204,791	\$161,572.00				\$4,320.80	
	68,150		\$1,473.50		\$2,213.50	511.50	
	12,546	1,959.00	63.00		2,526.10	2,226.35	
	327,536				2,755.00		
	423,515						
	220,920				2,176.00	1,200.00	
	54,454	15,144.50			3,464.00	1,695.50	
	41,650	14,945.00			1,097.50	650.50	
	66,064	15,857.50			3,304.00	1,892.50	
	19,570	78,259.50	1,684.50		826.50		
	321	105,861.00	30,348.50		12,078.00	780.00	
		419,788.00	51,531.00				
		525,788.00	55,160.75		16,500.00		
		684,300.00					
		702,905.00			4,471.00		
		638,138.00			635.50		
		601,822.00			6,518.00		
		814,029.50					
		620,951.50					
		519,537.50			42,150.00		
			17,308.00				
		23,575.00	5,000.75				
		607,783.50					
		980,161.00	90,293.50				
	1,104,000.00		36,000.00				
		375,561.00	31,861.00		94,258.70		
		652,898.50	54,212.75		118,651.20		
		779,786.50	16,020.00		10,000.00		
		847,100.00	4,450.00		44,000.00		
		1,752,477.00					
		1,471,583.00	42,000.00		51,000.00		
		2,002,090.00					
		2,746,700.00	1,000.00		121,500.00		
		1,537,600.00	25,500.00		12,500.00		
		1,856,078.00			77,000.00	61,500.00	
		2,382,400.00			51,000.00	62,000.00	
		2,936,830.00	99,500.00		77,135.00	62,135.00	
		2,398,500.00	80,000.00		52,250.00	48,250.00	
		2,603,000.00	39,000.00		48,500.00	68,500.00	
		3,206,002.00	71,500.00		63,500.00	74,000.00	
		2,676,603.00	488,000.00		141,000.00	138,000.00	
	1,000	3,273,100.00	118,000.00		119,000.00	95,000.00	
		1,814,910.00	63,100.00		104,200.00	113,800.00	
		1,773,000.00	208,000.00		239,493.40	112,750.00	
	300	1,748,768.00	122,786.50		229,638.70	108,285.00	
	61,005	1,145,054.00	153,331.75		253,358.00	113,954.25	
	173,000	355,500.00	143,000.00		363,000.00	98,250.00	
	184,618	1,484,882.00	214,250.00		390,750.00	58,250.00	
	165,100	3,056,000.00	403,400.00		152,000.00	58,250.00	

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1890.
RECAPITULATION.

Calendar years.	GOLD COINAGE.					
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.
1844.....		\$1,250,610	\$4,087,715		\$89,345.00	
1845.....		736,530	2,743,640		276,277.50	
1846.....		1,018,750	2,736,155		279,272.50	
1847.....		14,337,580	5,382,685		482,060.00	
1848.....		1,813,340	1,863,560		98,612.50	
1849.....		6,775,180	1,184,645		111,147.50	\$936,789
1850.....	\$26,225,220	3,489,510	860,160		895,547.50	511,301
1851.....	48,043,100	4,393,280	2,651,955		3,867,837.50	3,658,820
1852.....	44,860,520	2,811,060	3,689,635		3,283,827.50	2,201,145
1853.....	26,046,520	2,522,530	2,305,095		3,519,615.00	4,384,149
1854.....	18,052,340	2,305,760	1,513,235	\$491,214	1,896,397.50	1,657,016
1855.....	25,046,820	1,487,010	1,257,090	171,465	600,706.00	824,883
1856.....	30,437,560	1,429,900	1,806,665	181,530	1,213,117.50	1,788,996
1857.....	28,707,500	481,060	1,232,970	104,673	796,235.00	801,602
1858.....	21,873,480	343,210	439,770	6,399	144,082.50	131,472
1859.....	13,782,840	253,930	361,235	46,914	142,220.00	193,431
1860.....	22,584,400	278,830	352,365	42,465	164,360.00	51,234
1861.....	74,989,060	1,287,330	3,332,130	18,216	3,241,295.00	527,499
1862.....	18,926,120	234,950	69,825	17,355	300,882.50	1,326,865
1863.....	22,187,200	112,480	97,360	15,117	27,075.00	6,250
1864.....	19,958,900	60,800	40,540	8,040	7,185.00	5,950
1865.....	27,874,000	207,050	144,535	3,495	62,302.50	3,725
1866.....	30,820,500	237,800	253,200	12,090	105,175.00	7,180
1867.....	23,436,300	121,400	179,600	7,950	78,125.00	5,250
1868.....	18,722,000	241,550	288,625	14,625	94,062.50	10,525
1869.....	17,238,100	82,850	163,925	7,575	84,612.50	5,925
1870.....	22,819,480	164,430	143,550	10,605	51,387.50	9,335
1871.....	20,456,740	254,650	245,000	3,990	68,375.00	3,930
1872.....	21,230,600	244,500	275,350	6,090	52,575.00	3,530
1873.....	55,456,700	173,680	754,605	75	512,562.50	125,125
1874.....	33,917,700	799,270	203,530	125,460	9,850.00	198,820
1875.....	32,737,820	78,350	105,240	60	30,050.00	420
1876.....	46,386,920	104,280	61,820	135	23,052.50	3,245
1877.....	43,504,700	211,490	182,660	4,464	92,630.00	3,920
1878.....	45,916,500	1,031,440	1,427,470	246,972	1,160,650.00	3,020
1879.....	28,889,260	6,120,320	3,727,155	9,090	331,225.00	3,030
1880.....	17,749,120	21,715,160	22,831,765	3,108	7,490.00	1,636
1881.....	14,585,200	48,796,250	33,458,430	1,650	1,700.00	7,660
1882.....	23,295,400	24,740,640	17,831,685	4,620	10,100.00	5,040
1883.....	24,980,040	2,595,400	1,647,930	2,820	4,900.00	10,840
1884.....	19,944,200	2,110,800	1,922,250	3,318	4,982.50	6,206
1885.....	13,875,560	4,815,270	9,065,030	2,730	2,217.50	12,205
1886.....	22,120	10,621,600	18,282,160	3,426	10,220.00	6,016
1887.....	5,662,420	8,706,800	9,560,435	18,480	15,705.00	8,543
1888.....	21,717,820	8,030,310	1,560,960	15,873	40,245.00	16,080
1889.....	16,995,120	4,298,850	37,825	7,287	44,120.00	30,729
Total.....	1,070,645,400	200,433,170	190,796,010	1,619,376	28,539,440.00	19,499,337
January 1, 1890, to June 30, 1890.....	10,584,700	570,200	300		112.50	
Total.....	1,081,230,100	201,003,370	190,796,310	1,619,376	28,539,552.50	19,499,337

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued:

RECAPITULATION.

SILVER COINAGE.							
Trade-dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty cents.	Dimes.	Half-dimes.	Three cents.
	\$20,000	\$1,885,500.00	\$290,300.00		\$7,250.00	\$32,500.00	
	24,500	1,341,500.00	230,500.00		198,500.00	78,200.00	
	169,600	2,257,000.00	127,500.00		3,130.00	1,350.00	
	140,750	1,870,000.00	275,500.00		24,500.00	63,700.00	
	15,000	1,880,000.00	36,500.00		45,150.00	63,400.00	
	62,600	1,781,000.00	85,000.00		113,900.00	72,450.00	
	47,500	1,341,500.00	150,700.00		244,150.00	82,250.00	
	1,300	301,375.00	62,000.00		142,650.00	82,050.00	\$185,022.00
	1,100	110,565.00	68,265.00		196,550.00	63,025.00	559,905.00
	46,110	2,430,354.00	4,146,555.00		1,327,301.00	785,251.00	342,000.00
	33,140	4,111,000.00	3,466,000.00		624,000.00	365,000.00	20,130.00
	26,000	2,288,725.00	857,350.00		207,500.00	117,500.00	4,170.00
	63,500	1,963,500.00	2,129,500.00		703,000.00	299,000.00	43,740.00
	94,000	1,482,000.00	2,726,500.00		712,000.00	433,000.00	31,260.00
		5,998,000.00	2,002,250.00		189,000.00	258,000.00	48,120.00
	636,500	2,074,000.00	421,000.00		97,000.00	45,000.00	10,950.00
	733,930	1,032,850.00	312,350.00		78,700.00	92,950.00	8,610.00
	78,500	2,078,950.00	1,237,650.00		209,650.00	164,050.00	14,940.00
	12,090	802,175.00	249,887.50		102,830.00	74,627.50	10,996.50
	27,660	709,830.00	48,015.00		17,196.00	5,923.00	643.80
	31,170	518,785.00	28,517.50		26,907.00	4,523.50	14.10
	47,000	593,450.00	25,075.00		18,550.00	6,675.00	255.00
	49,625	899,812.50	11,381.25		14,372.50	6,536.25	681.75
	60,325	810,162.50	17,156.25		14,662.50	6,431.25	138.75
	182,700	769,100.00	31,500.00		72,625.00	18,295.00	123.00
	424,300	725,950.00	23,150.00		70,660.00	21,930.00	153.00
	445,462	829,758.50	23,935.00		52,150.00	26,830.00	120.00
	1,117,136	1,741,655.00	53,255.50		109,371.00	82,493.00	127.80
	1,118,600	866,775.00	68,762.50		261,045.00	189,247.50	58.50
\$1,225,000	296,600	1,593,780.00	414,190.50		443,329.10	51,830.00	18.00
4,910,000		1,406,650.00	215,975.00		319,151.70		
6,279,600		5,117,750.00	1,278,375.00	\$265,598	2,406,570.00		
6,192,150		7,451,575.00	7,839,287.50	5,180	3,015,115.00		
13,092,710		7,540,255.00	6,024,927.50	102	1,735,051.00		
4,259,900	22,495,550	726,200.00	849,200.00	120	187,880.00		
1,541	27,560,100	2,950.00	3,675.00		1,510.00		
1,987	27,397,355	4,877.50	3,738.75		3,735.50		
960	27,927,975	5,487.50	3,243.75		2,497.50		
1,097	27,574,100	2,750.00	4,075.00		391,110.00		
979	28,470,039	4,519.50	3,859.75		767,571.20		
	28,136,875	2,637.50	2,218.75		393,134.90		
	28,697,767	3,065.00	3,632.50		257,711.70		
	31,423,886	2,943.00	1,471.50		658,409.40		
	33,611,710	2,855.00	2,677.50		1,573,838.90		
	31,990,833	6,416.50	306,708.25		721,648.70		
	34,651,811	6,355.50	3,177.75		835,338.90		
35,965,924	357,960,239	122,828,540.00	38,834,265.00	271,000	22,512,353.60	4,880,219.40	1,282,087.20
	19,483,465	232.50	116.25		74,646.20		
35,965,924	377,457,704	122,828,772.50	38,834,381.25	271,000	22,586,999.80	4,880,219.40	1,282,087.20

XLI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1843.
 RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793 to 1795			
1796			
1797			
1798			
1799			
1800			
1801			
1802			
1803			
1804			
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1841			
1842			
1843			

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	123,190.00	14,550.45	9,510.34	152,250.79
9,797.00	.....	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	.....	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.33
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	.....	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	.....	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	.....	77,270.00	561,687.50	3,578.30	642,535.80
.....	.....	3,175.00	17,508.00	.....	20,483.00
28,209.82	.....	.....	28,575.75	28,209.82	56,785.57
39,484.00	.....	.....	607,783.50	39,484.00	647,267.50
31,670.00	.....	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	.....	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	.....	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	.....	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	.....	88,980.00	805,806.50	20,723.39	915,509.89
.....	.....	72,425.00	895,550.00	.....	967,975.00
12,620.00	.....	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	.....	131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	.....	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	.....	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	.....	1,809,765.00	2,333,243.40	53,702.00	4,206,710.40
31,256.61	.....	1,376,847.50	1,376,847.50	31,286.61	3,017,912.31
24,627.00	.....	1,675,482.50	1,726,703.00	24,627.00	3,426,812.50
15,973.67	.....	1,091,857.50	1,132,750.00	15,973.67	2,240,581.17
23,833.90	.....	1,829,407.50	2,332,750.00	23,833.90	4,185,991.40
24,283.20	.....	8,108,797.50	3,834,750.00	24,283.20	11,967,830.70

XXI.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION TO 1890.
RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,560.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
Total.....	10,374,900.95	941,349.48	912,020.00
January 1, 1890, to June 30, 1890.....	479,419.85		
Total.....	10,854,320.80	941,349.48	912,020.20

NOTE.—Table XLII ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volume of the Director's report.

ZATION, BY CALENDAR YEARS AND BY DENOMINATION OF PIECES—Continued.

RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52		\$5,427,670.00	\$2,235,550.00	\$23,987.52	\$7,687,207.52
38,948.04		3,756,447.50	1,873,200.00	38,948.04	5,668,595.54
41,208.00		4,034,177.50	2,558,580.00	41,208.00	6,633,965.50
61,836.69		20,202,325.00	2,374,450.00	61,836.69	22,638,611.69
64,157.99		3,775,512.50	2,040,450.00	64,157.99	5,879,720.49
41,785.00	\$199.32	9,007,761.50	2,114,950.00	41,984.32	11,164,695.82
44,268.44	199.06	31,981,738.50	1,866,100.00	44,467.50	33,892,306.00
98,897.07	738.36	62,614,492.50	774,397.00	99,635.43	63,488,524.93
50,630.94		56,846,187.50	990,410.00	50,630.94	57,896,228.44
66,411.31	648.47	39,377,909.00	9,077,571.00	67,059.78	48,522,539.78
42,361.56	276.79	25,915,962.50	8,619,270.00	42,638.35	34,577,870.85
15,748.29	282.50	29,387,968.00	3,501,245.00	16,030.79	32,905,243.79
26,904.63	202.15	36,857,768.50	5,142,240.00	27,106.78	42,027,115.28
177,834.56	175.90	32,214,040.00	5,478,760.00	178,010.46	37,870,810.46
246,000.00		22,938,413.50	8,495,370.00	246,000.00	31,679,783.50
364,000.00		14,780,570.00	3,284,450.00	364,000.00	18,429,020.00
205,600.00		23,473,654.00	2,259,390.00	205,660.00	25,938,704.00
101,000.00		88,395,530.00	3,783,740.00	101,000.00	87,280,270.00
280,750.00		20,875,997.50	1,252,516.50	280,750.00	22,409,264.00
498,400.00		22,445,482.00	809,267.80	498,400.00	23,753,149.80
529,737.14		20,081,415.00	609,917.10	926,687.14	21,618,019.24
354,292.86		28,295,107.50	691,005.00	968,552.86	29,954,665.36
98,265.00		31,435,945.00	982,409.25	1,042,960.00	33,461,314.25
98,210.00		23,828,625.00	908,876.25	1,819,910.00	26,557,411.25
102,665.00		19,371,387.50	1,074,343.00	1,697,150.00	22,142,880.50
64,200.00		17,582,987.50	1,266,143.00	963,000.00	19,812,130.50
52,750.00		23,198,787.50	1,378,255.50	350,325.00	24,927,368.00
39,295.00		21,032,685.00	3,104,038.30	99,890.00	24,236,613.30
40,420.00		21,812,645.00	2,504,488.50	369,380.00	24,686,513.50
116,765.00		57,022,747.50	4,024,747.60	379,455.00	61,426,950.10
141,875.00		35,254,630.00	6,851,776.70	342,475.00	42,448,881.70
135,280.00		32,951,940.00	15,347,893.00	246,970.00	48,546,803.00
79,440.00		46,579,452.50	24,503,307.50	210,800.00	71,293,560.00
8,525.00		43,999,864.00	28,393,045.50	8,525.00	72,401,434.50
57,998.50		49,786,052.00	28,518,850.00	58,186.50	78,363,088.50
162,312.00		39,080,080.00	27,569,776.00	165,003.00	66,814,859.00
389,649.55		62,308,279.00	27,411,693.75	391,395.95	90,111,368.70
392,115.75		96,850,890.00	27,940,163.75	428,151.75	125,219,205.50
365,811.00		65,887,685.00	27,973,132.00	960,400.00	94,821,217.00
455,981.09		29,241,990.00	29,246,968.45	1,604,770.41	60,093,728.86
232,617.42		23,991,756.50	28,534,866.15	796,483.78	53,323,106.43
117,653.84		27,773,012.50	28,962,176.20	191,622.04	56,926,810.74
176,542.90		28,945,542.00	32,086,709.90	343,186.10	61,375,438.00
452,264.83		23,972,383.00	35,191,081.40	1,215,686.26	60,379,150.66
374,944.14		31,380,808.00	33,025,606.45	912,200.78	65,318,615.23
488,693.61		21,413,931.00	35,496,683.15	1,283,408.49	58,194,022.64
8,981,512.07	39,926.11	1,511,532,733.00	584,543,628.20	21,249,708.61	2,117,326,069.81
252,319.79		11,155,312.50	19,563,459.95	731,739.64	31,450,512.09
9,233,831.86	39,926.11	1,522,688,045.50	604,107,088.15	21,981,448.25	2,148,776,581.90

(No. 3.)

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1890.

SIR: In compliance with the directions contained in your letter of September 2, 1890, I have the honor to submit the following report covering the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1890; also certain additional information relating to the work performed and collections made during the first three months of the current fiscal year.

The tables contained in the appendix* to the bound volume of this report are printed in the following order:

Table A, showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1890.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner, the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine issued monthly to collectors during the fiscal year ended June 30, 1890.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1890.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1890.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1890.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1890.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1890; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1890.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1890.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1890.

* Omitted from this edition for want of space.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1890.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal year ended June 30, 1890.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the receipts from all sources of internal revenue for the current fiscal year will aggregate \$145,000,000.

In making this estimate I have carefully kept in view the reduction made in the tax on tobacco and snuff and the repeal of the law imposing special taxes on dealers in tobacco, manufacturers of tobacco and cigars, and peddlers of tobacco. Upon the basis of the receipts for the fiscal year ended June 30, 1890, from the various sources of internal revenue affected by the act of October 1, 1890, the following table has been prepared, which presents in detail the estimated decrease to be expected in receipts:

ESTIMATED REDUCTION IN RECEIPTS.

Tobacco, chewing and smoking:

Estimated receipts for six months ending December 31, 1890, tax 8 cents per pound.....	\$9,162,740.68
Estimated receipts for six months ending June 30, 1891, tax 6 cents per pound.....	6,872,055.51

Total estimated receipts from tobacco for fiscal year ending June 30, 1891..... 16,034,796.19

Estimated reduction in receipts from tobacco for fiscal year ending June 30, 1891..... 2,290,685.17

Snuff:

Estimated receipts for six months ending December 31, 1890, tax 8 cents per pound.....	368,865.63
Estimated receipts for six months ending June 30, 1891, tax 6 cents per pound.....	276,649.22

Total estimated receipts from snuff for fiscal year ended June 30, 1891..... 645,514.85

Estimated reduction in receipts from snuff for fiscal year ending June 30, 1891..... 92,216.41

Special taxes:

Dealers in leaf tobacco.....	44,492.40
Dealers in manufactured tobacco.....	1,331,118.24
Manufacturers of tobacco.....	5,197.50
Manufacturers of cigars.....	122,896.49
Peddlers of tobacco.....	11,776.51

Total estimated reduction in special taxes for fiscal year ended June 30, 1891..... 1,515,481.14

RECAPITULATION.

Estimated reduction in receipts from—

Tobacco.....	2,290,685.17
Snuff.....	92,216.41
Special taxes.....	1,515,481.14

Total estimated reduction in receipts from tobacco for fiscal year ending June 30, 1891..... 3,898,382.72

The further reduction of \$450,000 may be expected under the operation of those provisions of the act of October 1, 1890, which authorize the fortification of wines with grape brandy free of tax.

It is estimated that about 2,500,000 gallons of wine will be fortified

and that about one-fifth of this bulk in grape brandy, say 500,000 gallons, will be required in the process, the tax on which would be \$450,000. This would make the total estimated reduction in receipts for the fiscal year ending June 30, 1891, aggregate \$4,348,382.72.

In my last annual report I estimated that the receipts of this Bureau for the fiscal year ended June 30, 1890, would amount to the sum of \$135,000,000.

I am gratified to state that the actual receipts for the fiscal year named were \$142,594,696.57, which exceeded my estimate in the sum of \$7,594,696.57.

RECEIPTS FOR THE PAST SIX FISCAL YEARS.

Fiscal year ended—	
June 30, 1890.....	\$142,594,696.57
June 30, 1889.....	130,894,434.20
June 30, 1888.....	124,326,475.32
June 30, 1887.....	118,837,301.06
June 30, 1886.....	116,902,869.44
June 30, 1885.....	112,421,121.07

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1890.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1890, the sources from which the revenue was derived, the total sum collected in each district and State, the cost of collection, etc.:

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1889 AND 1890.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1889.	1890.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes.....	\$1,165,371.91	\$1,357,316.72	\$191,944.81	.....
Spirits distilled from materials other than apples, peaches, and grapes.....	68,281,803.93	75,181,685.90	6,899,881.97	.....
Rectifiers (special tax).....	166,645.77	184,700.09	18,054.32	.....
Retail liquor-dealers (special tax).....	4,296,780.04	4,534,174.81	237,394.77	.....
Wholesale liquor-dealers (special tax).....	391,975.28	421,738.57	29,763.29	.....
Manufacturers of stills (special tax).....	1,216.70	1,006.70		\$210.00
Stills and worms manufactured (special tax).....	3,160.00	4,240.00	1,080.00	.....
Stamps for distilled spirits intended for export.....	5,252.70	2,512.30		2,740.40
Total	74,312,206.33	81,687,375.09	7,375,168.76	.....
TOBACCO.				
Cigars and cheroots.....	11,602,156.92	12,263,669.95	661,513.03	.....
Cigarettes.....	1,075,830.68	1,116,627.34	40,796.66	.....
Snuff.....	645,089.57	737,731.27	92,641.70	.....
Tobacco, chewing and smoking.....	17,076,899.34	18,325,481.36	1,248,581.42	.....
Dealers in leaf-tobacco (special tax).....	48,841.72	44,492.40		4,349.32
Dealers in manufactured tobacco (special tax).....	1,280,015.93	1,331,118.24	51,102.31	.....
Manufacturers of tobacco (special tax).....	5,128.25	5,197.50	69.25	.....
Manufacturers of cigars (special tax).....	120,195.53	122,896.49	2,700.96	.....
Peddlers of tobacco (special tax).....	12,701.88	11,776.51		925.37
Total	31,866,860.42	33,958,991.06	2,092,130.64	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1889.	1890.		
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	\$23,235,863.94	\$25,494,798.50	\$2,258,934.56	
Brewers (special tax)	178,593.95	172,908.47		\$5,685.48
Retail dealers in malt liquors (special tax)	139,792.38	147,673.16	7,880.78	
Wholesale dealers in malt liquors (special tax)	169,584.99	193,154.61	23,569.62	
Total	23,723,835.26	26,008,534.74	2,284,699.48	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	677,302.40	619,205.72		58,096.68
Manufacturers of oleomargarine (special tax)	12,400.00	11,700.00		700.00
Retail dealers in oleomargarine (special tax)	130,631.51	100,068.00		30,563.51
Wholesale dealers in oleomargarine (special tax)	73,914.00	55,318.00		18,596.00
Total	894,247.91	786,291.72		107,956.19
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation				
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation paid out by them	6,213.91	69.90		6,144.01
Total	6,213.91	69.90		6,144.01
MISCELLANEOUS.				
Collections not otherwise provided for	6,078.48	16,713.16	10,634.68	
Penalties	84,991.89	136,720.90	51,729.01	
Total	91,070.37	153,434.06	62,363.69	
Aggregate receipts	130,894,434.20	142,594,696.57	11,700,262.37	

WITHDRAWALS FOR CONSUMPTION DURING LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1889.	1890.		
Spirits distilled from apples, peaches, and grapes	1,294,858	1,508,130	213,272	
Spirits distilled from materials other than apples, peaches, and grapes	75,868,671	83,535,206	7,666,535	
Fermented liquors	25,119,853	27,561,944	2,442,091	
Cigars	3,867,385,640	4,087,889,983	220,504,343	
Cigarettes	2,151,515,360	2,233,254,680	81,739,320	
Snuff	8,063,620	9,221,641	1,158,021	
Tobacco, chewing and smoking	213,461,249	229,068,517	15,607,268	
Oleomargarine	33,865,120	30,960,286		2,904,834

* * * * *

NOTE.—Many detailed tabular statements omitted from this compilation for want of space may be found in the bound volumes of the Commissioner's report.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$118,800.50	New Jersey.....	\$4,206,722.98
Arkansas.....	119,015.70	New Mexico (k).....	59,410.68
California (a).....	2,014,624.90	New York.....	16,224,321.98
Colorado (b).....	319,224.65	North Carolina.....	2,759,504.01
Connecticut (c).....	813,263.98	Ohio.....	13,430,972.74
Florida.....	475,382.75	Oregon (l).....	322,356.99
Georgia.....	555,085.14	Pennsylvania.....	9,732,217.25
Illinois.....	34,878,691.13	South Carolina.....	94,597.03
Indiana.....	6,250,981.00	Tennessee.....	1,160,387.52
Iowa.....	432,014.87	Texas.....	263,384.10
Kansas (d).....	196,593.29	Virginia.....	3,516,195.49
Kentucky.....	17,059,042.10	West Virginia.....	904,669.97
Louisiana (e).....	699,345.86	Wisconsin.....	3,342,653.37
Maryland (f).....	3,312,718.73		
Massachusetts.....	2,307,125.97	Total by States and Territories.....	142,587,188.07
Michigan.....	2,192,290.51	Cash receipts from sale of adhesive stamps*.....	7,508.50
Minnesota.....	3,096,097.15		
Missouri.....	8,062,294.29	Aggregate receipts.....	142,594,696.57
Montana (g).....	179,464.22		
Nebraska (h).....	2,969,745.17		
New Hampshire (i).....	517,992.05		

* See note a on page 6.

a Including the State of Nevada.

b Including the State of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

g Including the State of Idaho and the Territory of Utah.

h Including the States of North Dakota and South Dakota.

i Including the States of Maine and Vermont.

k Including the Territory of Arizona.

l Including Alaska and the State of Washington.

STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

States, Territories, etc.	Amounts collected.	States, Territories, etc.	Amounts collected.
Alaska.....	\$1,961.55	Nevada.....	\$24,243.16
Arizona.....	21,739.49	New Hampshire.....	440,222.76
California, fourth district of.....	12,390.77	New Mexico.....	37,671.19
Colorado.....	301,789.97	Oregon.....	183,030.63
Connecticut.....	539,405.87	Rhode Island.....	273,858.11
Dakota.....	79,549.26	Utah.....	55,592.40
Delaware.....	243,816.65	Vermont.....	23,819.09
District of Columbia.....	169,957.33	Virginia.....	3,518,195.49
Idaho.....	18,837.38	Virginia, two counties of—Accomack and Northampton—belonging to collection district of Maryland (estimated).....	2,000.00
Louisiana.....	650,208.72	Washington.....	137,364.81
Maine.....	53,950.20	Wyoming.....	17,434.68
Maryland.....	2,896,944.75		
Mississippi.....	49,137.14		
Montana.....	105,034.44		
Nebraska.....	2,890,195.91		

* * * * *

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1890 and 1891. A comparison of the receipts for the two periods is also given :

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1890.	1891.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.	\$225, 598. 90	\$248, 932. 77	\$23, 333. 87	.....
Spirits distilled from materials other than apples, peaches, or grapes	18, 157, 095. 12	19, 332, 213. 64	1, 175, 118. 52	.....
Wine made in imitation of champagne, etc.	.....	.....	.....	.....
Rectifiers (special tax)	6, 458. 38	5, 770. 84	.....	\$687. 54
Retail liquor dealers (special tax)	273, 429. 22	324, 454. 24	51, 025. 02	.....
Wholesale liquor dealers (special tax)	15, 358. 25	17, 720. 17	2, 361. 92	.....
Manufacturers of stills, and stills and worms manufactured (special tax)	1, 990. 84	1, 673. 35	.....	317. 49
Stamps for distilled spirits intended for export	568. 60	711. 80	143. 20	.....
Total	18, 680, 499. 31	19, 931, 476. 81	1, 250, 977. 50	.....
TOBACCO.				
Cigars and cheroots	3, 159, 897. 35	3, 462, 062. 71	302, 165. 36	.....
Cigarettes	305, 295. 69	355, 644. 14	50, 348. 45	.....
Manufacturers of cigars (special tax)	4, 933. 39	4, 739. 86	.....	193. 53
Snuff of all descriptions	182, 518. 87	214, 371. 10	31, 852. 23	.....
Tobacco, manufactured, of all descriptions	4, 742, 151. 30	5, 233, 070. 29	490, 918. 99	.....
Dealers in leaf-tobacco (special tax)	2, 860. 50	2, 686. 34	.....	174. 16
Dealers in leaf-tobacco, not over 25, 000 pounds (special tax)	778. 10	843. 25	65. 15	.....
Retail dealers in leaf-tobacco (special tax)	.....	180. 00	180. 00	.....
Dealers in manufactured tobacco (special tax)	105, 947. 86	112, 087. 26	6, 139. 40	.....
Manufacturers of tobacco (special tax)	235. 75	302. 00	66. 25	.....
Peddlers of tobacco (special tax)	1, 047. 40	901. 13	.....	146. 27
Total	8, 505, 666. 21	9, 386, 888. 08	881, 221. 87	.....
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on	7, 322, 205. 17	8, 357, 289. 63	1, 035, 084. 46	.....
Brewers (special tax)	4, 472. 96	4, 608. 32	135. 36	.....
Retail dealers in malt-liquors (special tax)	18, 208. 65	22, 447. 63	4, 238. 98	.....
Wholesale dealers in malt-liquors (special tax)	15, 281. 03	18, 299. 02	3, 017. 99	.....
Total	7, 360, 167. 81	8, 402, 644. 60	1, 042, 476. 79	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	115, 368. 60	139, 929. 06	24, 560. 46	.....
Manufacturers of oleomargarine (special tax)	500. 00	550. 00	50. 00	.....
Retail dealers in oleomargarine (special tax)	4, 632. 00	12, 626. 00	7, 994. 00	.....
Wholesale dealers in oleomargarine (special tax)	4, 230. 00	4, 980. 00	750. 00	.....
Total	124, 730. 60	158, 085. 06	33, 354. 46	.....
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, etc., paid out	.....	.....	.....	.....
Total	.....	.....	.....	.....
MISCELLANEOUS.				
Penalties	12, 406. 95	64, 903. 32	52, 406. 37	.....
Collections not otherwise herein provided for	1, 113. 50	785. 60	.....	327. 90
Total	13, 610. 45	65, 688. 92	52, 078. 47	.....
Aggregate receipts	34, 684, 674. 38	37, 944, 783. 47	3, 260, 109. 09	.....

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine.....	\$1,723,597.15
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, store-keepers, and miscellaneous expenses.....	2,055,894.91
For paper for internal-revenue stamps.....	32,930.75
For expenses of detecting and punishing violations of internal-revenue laws.....	25,000.00
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue.....	257,687.99
Total.....	4,095,110.80

The percentage of the cost of collection is 2.82 per cent.

The expenses for the previous fiscal year were \$4,185,728.65, being 3.2 per cent. of the collections.

The sum of \$1,950,000 was appropriated by Congress for the salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of store-keepers, and for miscellaneous expenses, to be expended during the fiscal year ended June 30, 1890. This sum was inadequate, and it became necessary to create a deficiency to maintain this branch of the service, as there was a balance of about \$115,000 due these officers at the close of the fiscal year. I was compelled to suspend the payment of their accounts until Congress appropriated the amount required to cover the amount of the deficiency. This was done and these accounts have now been all adjusted.

I earnestly recommend that Congress appropriate a sufficient sum to fully cover these expenses from year to year. The number of store-keepers and gaugers is quite large, aggregating nearly two thousand persons, and an insufficient appropriation is a serious embarrassment to this bureau, as well as to the officers themselves, many of whom receive very small salaries, a portion of which they are compelled to wait months for on account of a lack of funds with which to pay them.

This bureau estimated the amount necessary to pay these officers for the fiscal year above referred to, to be \$2,100,000, while the amount actually necessary was \$2,055,284.92.

APPROPRIATIONS FOR REVENUE AGENTS, GAUGERS, STORE-KEEPERS, ETC., FOR PAST SIX FISCAL YEARS AND CURRENT FISCAL YEAR.

Fiscal years.	Appropriated.	Expended.	Deficiency.
1885.....	\$2,300,000	\$1,963,527.41	.....
1886.....	2,100,000	1,844,810.62	.....
1887.....	1,970,000	1,933,376.83	.....
1888.....	1,925,000	1,931,987.93	\$6,987.93
1889.....	1,950,000	2,109,153.33	159,153.33
1890.....	1,950,000	2,055,284.92	105,284.92
1891.....	2,000,000	.....	.....

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this require-

ment, I submit the following detailed statement of miscellaneous expenses incurred :

Express charges on public moneys forwarded by collectors and deputy collectors to the depositories.....	\$3,611.15
Telegraphing on public business*.....	7.76
Locks for use at distilleries.....	5,652.92
Hydrometers used in gauging spirits.....	9,910.33
Gauging rods and wine measures.....	139.67
Stationery for internal revenue officers.....	15,532.19
The Internal Revenue Record supplied to internal-revenue offices.....	2,446.12
The Federal Reporter for the office of the Commissioner of Internal Revenue.....	10.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 527 and 538 Revised Statutes.....	810.00
Traveling expenses of clerks under special orders of the Department...	431.95
Expenses of seizures and sales by collectors.....	330.27
Total	38,882.3

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1892, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported.....	\$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of store-keepers, and for miscellaneous expenses.....	2,100,000
For paper for internal-revenue stamps.....	50,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection.....	50,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue.....	261,590
For expenses incident to the enforcement of the act of October 12, 1888, for the prevention of the manufacture and sale of adulterated foods and drugs in the District of Columbia, which provides for the analysis of such articles under the direction of the Commissioner of Internal Revenue.....	500
Total	4,262,090

INCREASE IN EXPENSES FOR NEXT FISCAL YEAR.

In connection with my estimate of expenses for the next fiscal year I beg to call your attention to the fact that paragraph 231 of the act of October 1, 1890, provides as follows:

That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourth cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

* The small sum expended under the head of "Telegraphing on public business" arises from the fact that owing to the disagreement between the Post-office Department and the Western Union Telegraph Company as to the rate to be paid on Government telegrams, that company has presented no accounts for such service during the entire fiscal year. The amount expended under this head for the fiscal year ended June 30, 1889, was \$570.48, and when pending claims for such service for the fiscal year just ended are settled these figures will not be increased to any great extent.

I am unable at present to make even an approximate estimate of the expenses necessary to carry into effect this provision of the law. It is believed, however, that it will require a very considerable sum of money to enable this Bureau to ascertain upon what sugars this bounty shall be paid and the rate of bounty to which claimants for same may be entitled.

Congress also enacted a law authorizing the makers of sweet wines to use grape brandy, free of tax, for the fortification of their wines, and I have not yet been able to make an estimate of what additional sums will be required to carry into effect the provisions of this law.

The ascertaining of the amount of bounty to be paid to the producers of sugar is an entirely new feature in the internal-revenue system. This Bureau has none of the machinery required to execute the law. It is simply a collection office. It will be necessary to make a chemical analysis in all cases where bounty is claimed.

It is not deemed practical to have samples sent to this office for analysis, and rely upon the tests made here as to the entire production. The law requires that the tests shall be made by the polariscope, and this will require the services of a large number of chemists of considerable experience. Only one chemist and one microscopist are now employed in this Bureau. I am informed that the Department of Agriculture now employs a number of chemists, and that this Department gives much attention to the culture of sugar-producing plants and the methods of manufacturing sugar.

In view of these facts I beg to suggest that Congress be recommended to so amend the law as to require this bounty to be ascertained and paid by the honorable Secretary of Agriculture.

If, however, it shall be decided that this Bureau shall remain charged with the duty of ascertaining and paying the bounty upon sugar, I am compelled to ask the privilege of being allowed to make a supplemental report upon these two subjects, and to ask for such additional appropriations as may be necessary to give these laws full force and effect, and to fully protect the interests of the Government in their execution.

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1892, the sum of \$161,900 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at.....	\$6,000
One Deputy Commissioner, at.....	3,600
One chemist, at.....	2,500
One microscopist, at.....	2,500
Two heads of division, at.....	2,500
Five heads of division, at.....	2,250
One superintendent of stamp vault, at.....	2,000
One stenographer, at.....	1,800
Twenty-four clerks, at.....	1,800
Twenty-four clerks, at.....	1,600
Thirty-four clerks, at.....	1,400
Twenty-four clerks, at.....	1,200
Thirteen clerks, at.....	1,000
Forty clerks, at.....	900
Two messengers, at.....	840
Fourteen assistant messengers, at.....	720
Thirteen laborers, at.....	660

An aggregate of 201 persons.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600 and one counter at \$900, the same to be

re-imbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

At the close of the year ended June 30, 1890, 200 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$257,687.99.

During the year ended June 30, 1889, 199 persons were employed and the aggregate payment on account of their salaries was \$257,030.14.

I take great pleasure in bearing witness to the fidelity, diligence, and accuracy of the officers, clerks, and employes of this Bureau during the past fiscal year. The work of the office is in a most excellent condition and fully up to date, and all business has been promptly and accurately transacted.

The examinations of the offices of collectors, which have been had as often as it was possible with the force of revenue agents at my command, show them to be generally in good condition. It is on account of the promptness, industry, and efficiency of the collectors and their subordinates, to a large degree, that the collections during the past fiscal year were so largely increased, and by their diligence and economy that the expense of collection was reduced.

I regard the year's work as most gratifying indeed.

SCALE OF SALARIES OF COLLECTORS.

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

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less	\$2,000	\$375,001 to \$425,000	\$3,375
25,001 to \$37,500	2,125	425,001 to 475,000	3,500
37,501 to 50,000	2,250	475,001 to 550,000	3,625
50,001 to 75,000	2,375	550,001 to 625,000	3,750
75,001 to 100,000	2,500	625,001 to 700,000	3,875
100,001 to 125,000	2,625	700,001 to 775,000	4,000
125,001 to 175,000	2,750	775,001 to 850,000	4,125
175,001 to 225,000	2,875	850,001 to 925,000	4,250
225,001 to 275,000	3,000	925,001 to 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 and upwards	4,500
325,001 to 375,000	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1890, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was sixty-three collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
33	\$4,500	1	\$3,625	3	\$2,875
1	4,250	2	3,500	5	2,750
1	4,125	2	3,375	2	2,625
4	4,000	1	3,125		
3	3,750	5	3,000		

There were also employed nine hundred and sixty-two deputy collectors, who received per annum salaries as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2,000	169	\$1,200	1	\$480
11	1,900	127	1,100	1	425
33	1,800	1	1,050	11	400
1	1,750	135	1,000	4	360
10	1,700	2	950	27	300
30	1,600	64	900	3	250
2	1,550	4	850	2	240
59	1,500	23	800	7	200
8	1,450	1	750	4	150
119	1,400	5	700	7	120
1	1,350	25	600		
34	1,300	9	500		

There were also employed in the offices of the different collectors one hundred and eighty-five clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	8	\$1,150	9	\$70
2	1,600	6	1,100	2	650
3	1,500	31	1,000	11	600
9	1,400	34	900	1	500
4	1,300	18	800	1	400
1	1,300	5	750		
37	1,250	2	720		
	1,200				

Also twenty-seven porters, messengers, or janitors who received per annum salaries, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
6	\$600	1	\$420	1	
3	500	2	360	3	\$120
2	450	3	300	1	100
1	450	2	200		75
1	400	1	150		

STORE-KEEPERS, GAUGERS, ETC.

There were also employed 685 gaugers, who received fees not to exceed \$5 per day; 620 store-keepers and 999 store-keepers and gaugers, whose pay did not exceed \$4 per diem, and 4 distillery surveyors. All the foregoing officers are paid only when actually employed.

Store-keepers are assigned to those distilleries only which have a surveyed daily capacity of 100 bushels or more, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed \$4 per day.

The pay of store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

* * * * *

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, ten in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and six in assisting agents in charge of divisions, and on special duty.

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents.....	\$43,252.00
Aggregate amount of traveling expenses.....	31,522.05
Stationery furnished agents.....	328.08
Transportation over Pacific railroads.....	419.20
Total.....	75,551.33

WORK OF REVENUE AGENTS.

One thousand three hundred and seven violations of internal-revenue law have been reported by revenue agents during the year; six hundred and fifty persons have been arrested on their information; property to the value of \$699,084.10 has been reported by them for seizure, and \$110,326.72 for assessment for unpaid taxes and penalties. One hundred and thirty-one examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and one hundred and five transfers of collectors' offices under new appointment have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the fiscal year ended June 30, 1890:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama.....	89	6	62		
Arkansas.....	7	2	11		
Florida.....		3	8	*1	
Georgia.....	88	59	172		
Third Iowa.....		1			
Kansas.....	1				
Second Kentucky.....	7		3		
Fifth Kentucky.....	3				
Seventh Kentucky.....	4		3		
Eighth Kentucky.....	24	8	7		
Louisiana.....	1		11		
Fifth New Jersey.....	1		1		
New Mexico.....		1			
First New York.....		1	1		
Fourth North Carolina.....	77	23	23		†1
Fifth North Carolina.....	67	4	10		
Tenth Ohio.....		1			
Twenty-third Pennsylvania.....		1	1		
South Carolina.....	24	7	17		
Second Tennessee.....	8		6		
Fifth Tennessee.....	22		16		
Sixth Virginia.....	31	9	21		
West Virginia.....	1	1	2		
First Wisconsin.....	1		1		
Total.....	456	127	382	1	1

* Deputy Collector Frank Weller, killed August 14, 1889.

† Revenue Agent Sanford Kirkpatrick, wounded February 25, 1890.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST ELEVEN YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.
Stills seized	969	756	464	397	377	245	564	456	518	466	583
Officers and employés killed	3	1	4	1	.....	1	.....	.....	1	1	1
Officers and employés wounded	7	9	1	.....	1	.....	1	1	1	2	1

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1890.

Name.	Amount.	Name.	Amount.
W. H. H. Asbury	\$174. 00	S. Kirkpatrick	\$1, 970. 15
E. M. Brown	1, 318. 55	Wolcott Lay	815. 28
A. H. Brooks	6, 137. 29	J. B. McCoy	10. 00
J. S. Battle	631. 20	Wm. Somerville	679. 59
W. H. Chapman	3, 211. 93	L. A. Thrasher	186. 41
Geo. B. Clark	17. 00	W. J. Wilmore	1, 861. 08
S. F. Culbertson	362. 54		
C. W. Eldridge	3, 362. 57	Total	23, 796. 47
T. J. Grimeson	3, 058. 88		

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1890.

Name.	District.	Amount.
D. Frank Bradley	South Carolina	\$1. 14
Henry M. Cooper	Arkansas	67. 50
John Feland	Second Kentucky	57. 00
A. R. Burnam	Eighth Kentucky	328. 00
W. H. Yarborough	Fourth North Carolina	7. 00
E. A. White	do	193. 50
P. H. McCaull	Sixth Virginia	1. 10
A. B. White	West Virginia	17. 45
Total		672. 69

RECAPITULATION.

Amount expended by revenue agents	\$23, 796. 47
Amount expended by collectors	672. 69
Amount expended for rewards	383. 13
Amount expended for miscellaneous purposes	147. 71
Total expended	25, 000. 00

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

INCREASE IN THE NUMBER OF REVENUE AGENTS.

I respectfully renew the recommendations in my last annual report for an increase of internal-revenue agents.

In addition to the necessities then existing for an increased number of agents, the recent legislation providing for a bounty on domestic sugar will largely extend the duties of agents and increase their work. I have been able during the past year to assign but three agents to the examination of collectors' offices. To make the examinations as frequently as, in my opinion, is necessary, an additional agent should be assigned to that duty.

I also renew my recommendations in my last report, for the reasons therein stated, that the actual and necessary traveling expenses, including hotel and board bills, of agents be paid instead of the per diem allowance now provided for.

STAMP DIVISION.

STATEMENT OF NUMBER AND VALUE OF STAMPS ISSUED FOR FISCAL YEAR ENDED JUNE 30, 1890.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid	1,689,600	\$88,410,960.00
Exportation	25,600	2,560.00
Other than tax-paid and exportation	4,638,600	
Tobacco and snuff	429,212,985	23,626,864.12
Tobacco exportation	78,000	
Cigar and cigarette	282,343,974	13,670,019.30
Cigar exportation	7,200	
Special tax	871,490	9,254,496.00
Fermented liquors	82,706,300	28,540,600.00
Brewers' permits	98,800	
Oleomargarine	1,007,800	789,644.00
Oleomargarine exportation	93,600	
Tin foil	28,987,280	145,160.20
Documentary	8	8.50
Total	831,761,237	164,440,312.12

MANUFACTURE OF STAMP PAPER.

By employing the customary means of advertising, sealed proposals were solicited for furnishing the bureau with paper, of the requisite quality and finish, to be used in printing the United States internal-revenue stamps for the fiscal year (ending June 30, 1891). In response three bids were received, and these were opened and considered at 12 o'clock m., June 20, 1890. After due deliberation, the committee recommended, June 21, 1890, that the contract be awarded to the Fairchild Paper Company, of Boston, Mass., at the rate of 6.3 cents per pound, the price given covering the cost of manufacturing the paper and cost of transportation from place of manufacture to the Treasury Department. The recommendation of the committee was approved, and in accordance therewith a contract was executed with the Fairchild Paper Company, July 3, 1890, under the terms of which an aggregate of 450,000 pounds, more or less, was called for, and an actual aggregate of 662,719 $\frac{3}{4}$ pounds has been ordered. The number of pounds estimated for the current year is in excess of that required last year by 212,025 $\frac{3}{4}$ pounds, the increase being rendered necessary by the increased demand for stamps.

STAMP PRODUCTION.

As provided by law all internal-revenue stamps, with the single exception of those imprinted on tin-foil wrappers for certain manufactures of tobacco, are furnished by the Bureau of Engraving and Printing. The stamps on tin-foil are supplied by Mr. John J. Crooke, of New York, under contract, without cost to the Government, the contractor being recompensed by the tobacco manufacturers. The contractor is obliged by the terms of his contract to re-imburse the Government in full for the amount paid as salaries to one United States stamp agent and one counter, aggregating \$2,500 per annum.

CLAIMS FOR REDEMPTION BARRED BY STATUTE.

One hundred and fifty applications for redemption of check and proprietary stamps were received during the year, the amounts claimed ranging from 20 cents to \$60. The aggregate value can not be given, since in many cases the amount of the claim was not stated. The redemption of this class of stamps is barred by the statute, and claimants were in each case so notified by letter. The seventy-eight cases noted in my last report, some being made up without return of stamps and others of stamps with no claims accompanying, are still undisposed of.

OFFICIAL COUNT OF INTERNAL-REVENUE STAMPS IN VAULT.

On Thursday, December 26, 1889, at 9 o'clock a. m., the vaults of the stamp division were surrendered to a committee appointed by the honorable Secretary of the Treasury, and this committee, with the aid of a special detail of sixty clerks, counters, and laborers, began an official count of the internal-revenue stamps then on hand. The count was completed at noon on Monday, January 3, 1890. Statements showing by classes and denominations the balances of stamps on hand March 26, 1889 (date of last recount), the receipts and deliveries since that date, and the balances in the vaults on the morning of December 26, 1889, were furnished by the Division of Loans and Currency (Secretary's office) and by the Office of Internal Revenue, and a careful count of stamps by sheets, and verification of those bound in books by a count of the books and examination of the serial numbers, showed that they agree in every respect with the accounts, and that every stamp charged to the Commissioner was properly accounted for.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$33,958,991.06. This amount includes internal-revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was, from—

Manufactured tobacco	\$1,248,581.42
Snuff	92,641.70
Cigars and cheroots	661,513.03
Cigarettes	40,796.66

Total increase of collections..... 2,043,532.81

The increase in the quantity of tobacco and snuff and in the number

of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was :

Manufactured tobacco	pounds..	15,607,268
Snuff.....	do.....	1,158,021
Total.....		16,765,289
Cigars and cheroots.....	number..	220,504,343
Cigarettes.....	do.....	81,739,320
Total.....		302,243,663

The export account shows a decrease in manufactured tobacco of 771,708 pounds, an increase in the number of cigars exported of 1,551,125, and an increase of the number of cigarettes exported of 12,630,300.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1890, from each particular source of the tobacco tax, as compared with those for the previous fiscal year.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco.....	\$18,325,481.36
Snuff.....	737,731.27
Total for year ended June 30, 1890.....	19,063,212.63
Total for year ended June 30, 1889.....	17,721,989.51
Increase in collections.....	1,341,223.12

The increase in collections from chewing and smoking tobacco was \$1,248,581.42, and from snuff \$92,641.70.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots.....	\$12,263,669.95
Cigarettes.....	1,116,627.34
Total for year ended June 30, 1890.....	13,380,297.29
Total for year ended June 30, 1889.....	12,677,987.60
Increase in collections.....	702,309.69

Of this increase \$661,513.03 was on cigars and \$40,796.66 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars.....	\$122,896.49
Increase, manufacturers of cigars.....	2,700.96
Manufacturers of tobacco.....	5,197.50
Increase, manufacturers of tobacco.....	69.25
Dealers in manufactured tobacco.....	1,331,118.24
Increase, dealers in manufactured tobacco.....	51,102.31
Dealers in leaf tobacco.....	44,492.40
Decrease, dealers, in leaf tobacco.....	4,349.32
Peddlers of tobacco.....	11,776.51
Decrease, peddlers of tobacco.....	925.37

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1890, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, and including importations, was—

TOBACCO AND SNUFF.

	Pounds.
Tobacco	229,068,517
Snuff	9,221,641
Total tobacco and snuff taxed	238,290,158
Tobacco and snuff exported	12,850,702
Total production for fiscal year 1890	251,140,860
Deduct imported tobacco and snuff	324,969
Total domestic production	250,815,891
Total production, 1889	235,147,279
Less imported	303,595
	<u>234,843,684</u>
Total increase over fiscal year 1889	15,972,207

The increase of taxed tobacco and snuff over fiscal year 1889 was 16,765,289 pounds; the decrease of tobacco exported was 771,708 pounds; the decrease of tobacco imported and withdrawn for consumption was 21,374 pounds.

CIGARS AND CHEROOTS.

	Number.
Cigars and cheroots taxed	4,087,889,983
Add quantity exported	3,250,450
Total taxed and exported	4,091,140,433
Deduct quantity imported 1890 (estimated average 12 pounds per 1,000) ..	101,145,999
Total domestic production 1890	3,989,994,434
Taxed in 1889	3,867,385,640
Exported in 1889	1,699,325
Total for 1889	3,869,084,965
Less imported	102,102,992
	<u>3,766,981,973</u>
Increase over fiscal year 1889	223,012,461

CIGARETTES.

Cigarettes taxed	2,233,254,680
Add cigarettes exported	259,310,050
Total taxed and exported	2,492,564,730
Deduct cigarettes imported (estimated average, 3 pounds per 1,000) ..	3,397,000
Total product for fiscal year 1890	2,489,167,730
	Number.
Taxed in 1889	2,151,515,360
Exported in 1889	246,679,750
Total taxed and exported 1889	2,398,195,110
Less imported	2,286,730
	<u>2,395,908,380</u>
Increase over fiscal year 1889	93,259,350

The increase of taxed cigars was 220,504,343; of cigars exported, 1,551,125; and the increase of cigars imported and withdrawn for consumption was 956,993.

The increase of taxed cigarettes was 81,739,320; of cigarettes exported, 12,630,300; and the decrease of cigarettes imported was 1,110,270.

SPECIAL-TAX PAYERS.

Special-tax year ended April 30, 1890.

Manufacturers of tobacco and snuff.....	907
Manufacturers of cigars and cigarettes.....	21, 197
Peddlers of tobacco.....	1, 600
Dealers in leaf tobacco.....	4, 090
Dealers in leaf tobacco not exceeding 25,000 pounds.....	1, 364
Retail dealers in leaf tobacco.....	3
Dealers in manufactured tobacco.....	603, 068
Total.....	632, 229
Special-tax payers previous special-tax year.....	618, 132
Increase during special-tax year 1890.....	14, 097

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1889, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

There were in New York City thirty persons who paid special taxes and kept books as tobacco manufacturers solely for the purpose of lawfully dealing in the refuse scraps, clippings, cuttings, and waste made by cigar manufacturers. They sort, sieve, and pack this material and export most of it to foreign countries. The rest they sell in bulk, under permits, to other manufacturers, who manipulate it and pack and sell their product as smoking tobacco. During the year 1889 they purchased 1,362,812 pounds of such material and exported and sold 1,262,695 pounds. These purchases and sales are not included in the tabular statement, because they did not pack and sell any of this tobacco for use and consumption.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR JANUARY 1 TO DECEMBER 31, 1889.

States.	Number of district.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Alabama.....		47	71, 864	3, 719, 645	
Arkansas.....		28	70, 939	3, 215, 425	
California.....	1	362	2, 235, 438	110, 648, 065	3, 350, 000
Do.....	4	55	81, 186	3, 790, 905	
Total.....		417	2, 316, 624	114, 438, 970	3, 350, 000
Colorado.....		149	235, 132	12, 160, 800	
Connecticut.....		438	894, 015	40, 175, 408	
Florida.....		269	2, 733, 164	139, 261, 694	801, 580
Georgia.....		27	42, 370	2, 447, 590	

REPORT ON THE FINANCES.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

States.	No. of district.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Illinois	1	1, 151	2, 726, 714	135, 671, 128	313, 350
Do	5	90	254, 675	12, 284, 695	.....
Do	8	284	1, 022, 387	48, 457, 860	.....
Do	13	122	212, 153	9, 865, 525	.....
Total		1, 647	4, 215, 929	206, 279, 208	313, 350
Indiana	6	426	887, 758	41, 926, 465	.....
Do	7	183	284, 988	13, 461, 800	.....
Total		608	1, 172, 746	55, 388, 265	.....
Iowa	3	92	193, 531	8, 354, 905	.....
Do	4	260	789, 326	38, 912, 976	.....
Total		352	982, 857	47, 267, 881	.....
Kansas		246	356, 892	16, 901, 068	.....
Kentucky	2	15	29, 293	1, 328, 600	.....
Do	5	125	487, 579	21, 653, 725	.....
Do	6	97	126, 737	6, 682, 515	.....
Do	7	32	94, 540	4, 725, 020	.....
Do	8	2	5, 648	330, 125	.....
Total		271	743, 797	34, 719, 985	.....
Louisiana		138	970, 119	42, 179, 925	69, 137, 045
Maryland		489	2, 022, 161	88, 195, 462	65, 041, 610
Massachusetts		622	2, 111, 460	94, 755, 404	41, 326
Michigan	1	472	1, 386, 937	74, 915, 825	4, 520
Do	4	194	571, 434	26, 289, 675	.....
Total		666	1, 958, 371	101, 205, 500	4, 520
Minnesota		289	676, 456	33, 614, 135	.....
Missouri	1	540	1, 022, 525	42, 049, 617	.....
Do	6	229	334, 980	16, 101, 397	.....
Total		769	1, 357, 505	58, 151, 014	.....
Montana		35	61, 588	3, 095, 085	.....
Nebraska		264	375, 346	10, 098, 441	.....
New Hampshire		138	230, 743	11, 169, 158	.....
New Jersey	1	270	323, 899	14, 973, 345	951, 700
Do	5	669	1, 047, 963	47, 569, 374	16, 900
Total		939	1, 371, 862	62, 542, 719	968, 600
New Mexico		6	5, 592	256, 175	.....
New York	1	1, 252	1, 440, 486	63, 660, 233	1, 960, 490
Do	2	350	3, 039, 537	102, 275, 064	396, 501, 420
Do	3	2, 071	13, 763, 308	604, 193, 829	429, 585, 970
Do	14	758	1, 887, 743	87, 520, 861	36, 000
Do	21	650	3, 743, 112	171, 845, 561	161, 200
Do	23	609	2, 078, 982	49, 493, 070	256, 323, 100
Total		5, 690	24, 953, 188	1, 078, 988, 618	1, 084, 576, 180
North Carolina	4	13	2, 378, 381	502, 600	619, 062, 500
Do	5	18	50, 881	2, 758, 325	.....
Total		31	2, 429, 262	3, 260, 925	619, 062, 500
Ohio	1	627	2, 904, 133	139, 551, 002	2, 767, 950
Do	10	279	563, 985	24, 918, 951	.....
Do	11	232	1, 037, 145	53, 019, 300	10, 000
Do	18	595	1, 526, 740	77, 974, 704	3, 600
Total		1, 733	6, 032, 003	295, 463, 957	2, 730, 950
Oregon		88	154, 088	7, 037, 720	.....

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

States.	No. of district.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Pennsylvania	1	1,769	5,996,623	303,950,054	921,900
Do	9	2,266	9,656,752	482,729,580	.....
Do	12	322	592,772	27,190,496	21,150
Do	23	621	3,176,156	193,949,122	.....
Total .....	.....	4,978	19,422,303	1,007,819,252	943,050
South Carolina .....	.....	15	16,678	660,190	.....
Tennessee	2	19	36,339	1,889,500	.....
Do	5	32	92,822	4,633,020	.....
Total .....	.....	51	129,161	6,524,520	.....
Texas	3	46	84,729	4,274,964	140,000
Do	4	21	51,937	2,491,725	.....
Total .....	.....	67	136,666	6,766,689	140,000
Virginia	2	127	2,513,835	57,101,631	527,861,200
Do	6	89	294,903	8,577,487	38,268,900
Total .....	.....	216	2,808,738	65,679,118	566,130,100
West Virginia .....	.....	119	917,219	51,755,075	58,100
Wisconsin	1	415	1,029,833	48,349,826	.....
Do	2	222	515,127	23,248,476	.....
Total .....	.....	637	1,544,960	71,598,302	.....

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889.

States.	Districts.	No of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Alabama	1	47	71,864	3,719,645	.....
Arkansas	1	28	70,939	3,215,425	.....
California	2	417	2,316,024	114,438,970	3,350,000
Colorado	1	149	235,162	13,596,930	.....
Connecticut	1	438	894,015	40,175,408	.....
Florida	1	269	2,733,164	139,261,694	801,580
Georgia	1	27	42,370	2,447,590	.....
Illinois	4	1,647	4,215,929	206,279,208	313,350
Indiana	2	608	1,172,746	55,388,265	.....
Iowa	2	352	982,857	47,267,881	.....
Kansas	1	246	357,072	16,901,068	.....
Kentucky	5	271	743,797	34,719,985	.....
Louisiana	1	138	970,119	42,179,925	69,137,045
Maryland	1	849	2,022,161	88,195,462	65,041,610
Massachusetts	1	622	2,111,460	94,755,404	41,326
Michigan	2	666	1,958,371	101,205,500	4,520
Minnesota	1	289	676,456	33,614,135	.....
Missouri	2	769	1,357,605	58,151,014	.....
Montana	1	35	61,588	3,095,085	.....
Nebraska	1	264	375,346	19,098,441	.....
New Hampshire	1	138	230,743	11,169,158	.....
New Jersey	2	939	1,363,816	62,542,719	969,600
New Mexico	1	6	5,592	256,175	.....
New York	6	5,690	24,953,188	1,078,988,612	1,084,576,180
North Carolina	2	29	2,429,262	3,260,925	619,062,500
Ohio	4	1,733	6,032,003	295,463,957	2,780,950
Oregon	1	88	154,088	7,037,720	.....
Pennsylvania	4	4,978	19,422,303	1,007,819,252	943,050
South Carolina	1	15	16,678	660,190	.....
Tennessee	2	51	129,161	6,524,520	.....
Texas	2	67	136,666	6,766,689	140,000
Virginia	2	216	2,808,738	65,679,118	566,130,000
West Virginia	1	119	917,219	51,755,075	58,100
Wisconsin	2	637	1,544,960	71,598,302	.....
Total	63	22,837	83,513,962	3,787,229,453	2,413,349,811

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States and districts.	Facto- ries.	Materials used in manufacturing tobacco.						Total.
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materi- als.		In process.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	1	6,905						6,905
Arkansas	5	63,366			1,896	6,445	96	80,473
California	4	58,599	24,241		300	1,200	400	89,830
Georgia	9	17,445			885	250		18,880
Florida	1	452	25					477
Illinois:								
First district	24	3,346,842	793,143	376,009	115,004	299,498	255,093	5,361,930
Fifth district	3	2,765		2,305			200	5,270
Eighth district	6	1,322,745	13,968	1,872	76,166	311,781	139,245	1,928,888
Thirteenth district	5	8,206						8,206
Total	38	4,680,558	807,111	380,186	191,170	611,279	394,538	7,304,294
Indiana:								
Sixth district	2	296	2,945					3,241
Seventh district	11	40,164	1,078		99	45	83	41,519
Total	13	40,460	4,023		99	45	83	44,760
Iowa	1	224,680	137	73,402	3,395	12,780		332,668
Kansas	2	16,554	1,064		120		110	30,257
Kentucky:								
Second district	41	2,799,958	5,180		194,870	144,301	32,857	3,356,883
Fifth district	26	12,276,142	24,109		2,953,507	2,109,977	1,222,031	18,619,971
Sixth district	13	1,117,693	9,391		215,867	270,186	106,297	1,761,413
Seventh district	4	151,711	5,179		7,648	11,110	904	179,515
Eighth district	6	76,577	494		1,778	300	6	81,883
Total	90	16,422,084	44,353		3,373,670	2,535,874	1,362,095	23,999,665
Louisiana	46	1,764,729	4,673		29,742	35,665	20,901	1,855,710
Massachusetts	4	48,849		7,435			2,110	58,784
Maryland	10	8,117,195	1,318,877	269,602	250,725	432,913	495,912	11,718,789

Michigan	8	7,896,010	1,009,973	266,644	1,146,378	1,410,648	789,062	500,524	13,019,239
Minnesota	5	54,184	2,737	43,214	2,631	5,479	5,150	.....	113,395
Missouri:									
First district	36	36,253,193	1,971,362	7,804,380	10,308,189	5,518,512	1,407,834	396,194	63,659,664
Sixth district	22	997,055	1,927	53,016	186,016	109,974	64,131	76,026	1,488,145
Total	58	37,250,248	1,973,289	7,857,396	10,494,205	5,628,486	1,471,965	472,220	65,147,809
New Jersey	12	21,515,427	1,351,359	650,593	4,566,473	3,389,060	1,880,544	2,454,896	35,868,382
New Mexico	1	1,740	.....	.....	.....	.....	.....	.....	1,740
New York:									
First district	10	4,726,929	71	21,210	650,399	442,680	243,165	145,007	6,229,461
Second district	38	1,908,985	411,207	1,626	80,148	153,430	10,192	170,197	2,735,785
Third district	28	5,058,546	350,930	3,616	346,070	16,515	83,769	125,709	5,985,155
Fourteenth district	10	974,853	6,433	47,010	12,634	30,933	31,598	20,982	1,124,333
Twenty-first district	11	480,623	21,388	53,975	10,712	44,510	17,997	35,693	664,898
Twenty-eighth district	13	1,884,255	46,043	2,800	104,928	145,227	456,815	150,975	2,790,543
Total	110	15,034,191	836,072	130,237	1,204,891	833,295	843,036	648,503	19,530,225
North Carolina:									
Fourth district	77	12,858,824	287,514	115,059	317,182	237,049	288,810	735,890	14,840,328
Fifth district	157	14,276,036	84,238	.....	1,036,957	351,766	95,118	115,233	15,959,348
Total	234	27,134,860	371,752	115,059	1,354,139	588,815	383,928	851,123	30,799,676
Ohio:									
First district	23	13,404,935	47,706	106,628	3,777,145	2,868,701	802,350	190,605	21,198,070
Tenth district	4	456,414	57,334	209,669	24,027	71,456	35,533	117,365	971,798
Eleventh district	2	352,968	3,810	.....	30,566	7,548	4,021	27,221	426,134
Eighteenth district	7	426,900	9,674	18,181	18,853	48,848	36,362	63,806	622,624
Total	36	14,641,217	118,524	334,478	3,850,591	2,996,553	878,266	398,997	23,218,626
Pennsylvania:									
First district	18	1,799,635	61,999	79,822	17,088	41,313	30,340	326,228	2,356,425
Ninth district	10	7,154	12,455	.....	.....	.....	345	6,537	26,491
Twelfth district	2	727,814	260	.....	24,319	208	81	.....	752,682
Twenty-third district	3	1,432,850	4,830	.....	.....	.....	196	49,232	1,487,108
Total	33	3,967,453	79,544	79,822	41,407	41,521	30,962	381,997	4,622,706
South Carolina	3	.....	.....	.....	.....	.....	.....	1,554	1,554
Tennessee:									
Second district	17	1,044,482	1,770	400	88,062	40,949	7,748	3,885	1,187,296
Fifth district	43	1,480,304	15,730	35,618	38,781	24,848	2,497	78,374	1,676,152
Total	60	2,524,786	17,500	36,018	126,843	65,797	10,245	32,259	2,863,448

DETAILED STATEMENT OF THE-NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, ETC.—Continued.

States and districts.	Facto- rics.	Materials used in manufacturing tobacco.							Total.
		Leaf-tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other mate- rials.	In process.	
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Texas.....	1	15,000			1,010	860		1,672	18,542
Virginia:									
Second district.....	61	31,296,755	797,366		2,174,547	2,053,744	1,640,010	817,471	38,779,893
Sixth district.....	113	19,981,191	97,784	10,147	1,286,902	624,757	883,910	284,720	23,169,411
Total.....	174	51,277,946	895,150	10,147	3,461,449	2,678,501	2,523,920	1,102,191	61,949,304
West Virginia.....	8	1,087,199	2,275,389	200	54,533	107,442	65,308	100	3,590,171
Wisconsin:									
First district.....	11	4,410,564	34,263	879,806	66,338	153,403	340,181	140,685	6,025,330
Second district.....	3	12,924	1,747	40,632	261		200		55,764
Total.....	14	4,423,478	36,010	920,538	66,599	153,403	340,381	140,685	6,081,094

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Facto- ries.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materi- als.	In process.	Total.
		No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....	1	6,905							6,905
Arkansas.....	5	63,366			1,896	6,445	96	8,670	80,473
California.....	4	58,589	24,241		300	1,200	400	5,100	89,330
Georgia.....	9	17,445			885	250		300	18,880
Florida.....	1	452	25						477
Illinois.....	38	4,680,558	807,111	380,186	191,170	611,279	394,538	239,452	7,304,294
Indiana.....	13	40,460	4,023		99	45	83	50	44,760
Iowa.....	1	224,680	137	73,402	3,395	12,780		18,274	332,668
Kansas.....	2	16,554	1,064		120		110	12,409	30,257
Kentucky.....	90	16,422,084	44,353		3,373,670	2,535,874	1,362,095	261,589	23,999,665
Louisiana.....	46	1,764,729	4,673		29,742	35,665	20,901		1,853,710
Massachusetts.....	4	48,846		7,435			2,110	30,892	88,784
Maryland.....	11	10,255,205	1,318,877	479,888	259,725	432,913	495,912	1,221,058	14,465,578
Michigan.....	8	7,896,010	1,009,973	266,644	1,146,378	1,410,648	789,062	560,524	13,019,239
Minnesota.....	5	54,184	2,737	43,214	2,631	5,479	5,150		113,395
Missouri.....	53	37,250,248	1,973,289	7,857,396	10,494,205	5,678,486	1,471,965	472,220	63,147,809
New Jersey.....	12	21,515,427	1,351,389	650,593	4,666,473	3,289,060	1,880,544	2,451,896	35,868,382
New Mexico.....	1	1,740							1,740
New York.....	110	15,034,191	836,072	130,237	1,204,891	832,295	843,056	648,503	19,530,223
North Carolina.....	234	27,134,860	371,752	115,059	1,354,139	588,815	383,928	851,123	30,799,676
Ohio.....	36	14,641,217	118,524	334,478	3,850,591	2,996,553	878,266	398,997	23,218,226
Pennsylvania.....	33	3,967,453	79,544		79,822	41,407	30,962	381,997	4,622,706
South Carolina.....	3							1,554	1,554
Tennessee.....	60	2,524,786	17,500	36,018	126,843	65,797	10,245	82,259	2,862,448
Texas.....	1	15,000			1,010	869		1,672	18,542
Virginia.....	174	51,277,946	893,150	10,147	3,461,449	2,678,501	2,523,920	1,102,191	61,949,304
West Virginia.....	8	1,687,199	2,275,389	200	54,533	107,442	65,308	100	3,590,171
Wisconsin.....	14	4,423,478	36,010	920,538	66,589	153,403	340,381	140,685	6,081,094
Total.....	982	220,423,612	11,171,833	11,385,257	30,232,151	21,536,311	11,499,012	8,834,016	315,082,192

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1889.	Total tobacco.	Unsold January 1, 1890.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff and other kinds.							
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama				4,834	4,834		4,834			4,834	\$286.72
Arkansas	44,458		12,349		56,807	53,744	90,551	28,426	138	61,977	4,958.16
California			78,030		78,030	12,164	90,134	3,300	12,757	74,077	3,926.16
Georgia	9,911		4,550		14,461	81,175	95,636	25,449	546	69,641	5,571.28
Florida			498		498		498			498	39.84
Illinois:											
First district	192	654,720	4,158,608	72,593	4,886,113	10,302	4,896,415	10,677	230,205	4,655,533	372,442.64
Fifth district				6,000	6,000	40,946	52,946	38,877		14,069	1,125.32
Eighth district	222,171	319,970	1,121,032	875	1,064,048	8,971	1,673,019	18,837	3,685	1,650,497	132,039.76
Thirteenth district	5,614			50	5,704	3,960	9,664	5,841	81	3,742	299.36
Total	228,007	974,690	5,279,640	79,528	6,561,865	70,179	6,632,044	74,232	233,971	6,523,841	505,507.28
Indiana:											
Sixth district			3,016		3,016	259	3,275	62		3,213	257.04
Seventh district	468	1,152	2,256	27,271	31,147	27,108	58,255	25,841	246	32,108	2,573.44
Total	468	1,152	5,272	27,271	34,163	27,367	61,530	25,903	246	35,381	2,830.48
Iowa		33,800	274,840		308,640	10,918	319,558	10,258		309,300	24,774.00
Kansas	7,460	19	11,206		18,685	11,116	29,801	12,982		16,819	1,545.52
Kentucky:											
Second district	2,044,151	6	51,406	371,631	2,467,194	467,566	2,954,760	794,380	28,083	2,132,297	170,583.76
Fifth district	13,882,836		1,488,194	99,528	15,470,558	350,291	15,820,852	356,774	4,882	15,459,196	1,236,735.63
Sixth district	813,631	351,645	171,860	90,079	1,427,215	138,245	1,565,460	95,533	1,521	1,468,416	117,472.48
Seventh district	101,084		6,766	31,795	139,645	22,747	162,392	32,954	873	128,565	10,285.20
Eighth district				63,065	63,065	11,479	74,544	29,058		45,486	3,638.88
Total	10,841,702	351,651	1,718,226	650,098	19,537,677	1,010,331	20,578,008	1,308,699	35,359	19,233,950	1,538,716.00

Louisiana		100	1,424,302	50,490	1,454,892	383,668	1,838,560	351,200	43,960	1,443,400	115,472.00
Massachusetts			130	53,131	53,261	1,096	54,357	1,204	274	52,879	4,250.32
Maryland	1,032	608,004	8,713,465	2,971,520	12,294,021	385,033	12,679,054	461,092	35,531	12,182,431	974,594.48
Michigan	1,646,992	4,143,755	6,830,051	4,612	12,625,410	11,829	12,637,239	10,786	5,402	12,621,051	1,009,684.08
Minnesota		15,245	91,182	4,181	110,608	15,835	126,443	21,905	382	104,156	8,332.48
Missouri:											
First district	40,942,519	226,570	4,492,209	56,932	45,718,230	2,064,843	47,783,073	2,925,210	10,563	44,847,291	3,587,783.28
Sixth district	965,707	2,508	245,515	400	1,214,130	191,618	1,405,748	222,347	6,741	1,176,660	94,132.80
Total	41,908,226	229,078	4,737,724	57,332	46,932,360	2,256,461	49,188,821	3,147,566	17,304	46,023,951	3,681,916.08
New Jersey	13,900,371	5,412,714	4,735,005	3,398,499	27,446,589	93,657	27,540,245	123,364	243,809	27,173,073	2,173,845.84
New Mexico			1,350		1,350	106	1,456			1,456	116.48
New York:											
First district	2,763,090	3,425	1,962,059	4,625	4,733,190	4,041	4,737,240	2,214	7,686	4,727,340	378,187.20
Second district		613,816	1,594,553	256,971	2,465,340	37,146	2,502,486	33,828	396,974	2,071,684	165,734.72
Third district	83,062	1,190,755	3,748,485	57,653	5,079,955	30,083	5,110,040	20,880	420,321	4,668,839	373,507.12
Fourteenth district		113,163	922,405	17,640	1,053,208	24,724	1,077,932	34,720	3,346	1,039,866	83,189.28
Twenty-first district	100	163,370	463,395	1,114	628,579	2,882	631,461	3,086	597	627,778	50,222.24
Twenty-eighth district	85,725	673,341	1,776,804	7,458	2,543,328	40,560	2,583,888	32,413	165,925	2,385,550	190,844.00
Total	2,931,977	2,758,470	10,467,701	345,461	16,503,609	139,438	16,643,047	127,141	994,849	15,521,057	1,241,684.56
North Carolina:											
Fourth district	5,122,367		5,115,845	53,829	10,292,041	1,751,147	12,043,188	2,728,104	176,657	9,138,427	731,074.16
Fifth district	12,270,139	19,372	33,110		12,372,621	4,357,204	16,729,825	5,585,115	14,585	11,130,125	890,410.00
Total	17,392,506	19,372	5,198,955	53,829	22,664,662	6,108,351	28,773,013	8,313,219	191,242	20,268,552	1,621,484.16
Ohio:											
First district	16,279,535	304,759	1,231,817	16,223	17,832,334	773,744	18,606,078	573,926	8,614	18,023,538	1,441,883.04
Tenth district	34,980	410,876	428,259		871,115	3,561	874,676	3,529		871,147	69,691.76
Eleventh district	20,743		295,250		315,993	17,956	333,949	7,252		326,697	26,135.76
Eighteenth district	12,064	127,671	394,922	940	535,617	47,425	583,042	48,234		534,808	42,784.64
Total	16,344,342	843,306	2,350,248	17,163	19,555,059	842,686	20,397,745	632,941	8,614	19,756,190	1,580,495.20
Pennsylvania:											
First district	670	55,256	803,053	862,476	1,721,455	72,344	1,793,709	84,556	2,805	1,706,438	136,515.04
Ninth district			10,824	7,610	18,434	1,097	19,531	1,179	4	18,348	1,467.84
Twelfth district		820	613,533		614,353	15,714	630,067	12,426		617,641	49,411.28
Twenty-third district			1,230,901	180,475	1,411,376	10,985	1,422,361	13,724	1,592	1,407,045	112,563.60
Total	670	56,076	2,658,311	1,050,561	3,765,618	100,140	3,865,758	111,885	4,401	3,749,472	299,957.76
South Carolina			115		115	42,836	42,951	34,565	130	8,256	660.38

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, ETC.—Continued.

States and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1889.	Total tobacco.	Unsold January 1, 1890.	Exported.	Sold.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.							
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Tennessee:											
Second district.....	865,740		24,990		890,730	531,163	1,421,893	634,813	862	786,218	\$62,897.44
Fifth district.....	835,317	25,803	53,894	185,630	1,102,644	361,589	1,464,033	406,197	30,548	1,027,288	82,183.04
Total.....	1,701,057	25,803	80,884	185,630	1,993,374	892,552	2,885,926	1,041,010	31,410	1,813,506	145,080.48
Texas.....	11,422		392		11,814	2,382	14,196	2,568	166	11,462	916.96
Virginia:											
Second district.....	26,604,815		752,180	189,654	27,546,649	3,031,596	30,578,245	3,120,597	9,938,618	17,519,030	1,491,522.40
Sixth district.....	16,294,992	9,575	633,016	569,796	17,507,379	5,136,123	22,643,502	6,817,987	229,899	15,595,046	1,247,651.68
Total.....	42,899,807	9,575	1,385,196	759,450	45,054,028	8,167,719	53,221,747	9,938,584	10,168,487	33,114,076	2,649,174.08
West Virginia.....	163		3,242,739		3,242,902	69,538	3,312,440	35,949	761	3,275,730	262,058.40
Wisconsin:											
First district.....	3,275	1,045,228	4,698,325	1,687	5,748,515	42,739	5,791,254	58,930	791	5,731,533	458,522.64
Second district.....			55,738		55,738	29,999	85,737	12,029		73,708	5,396.64
Total.....	3,275	1,045,228	4,754,063	1,687	5,804,253	72,738	5,876,991	70,959	791	5,805,241	464,419.28

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1889, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Tobacco manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1889.	Total tobacco.	Unsold January 1, 1890.	Exported.	Sold.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama	4,834				4,834		4,834				\$386.72
Arkansas	44,458		12,349		56,807	33,744	90,551	28,436	138	61,977	4,958.16
California			78,030		78,030	12,104	90,134	3,300	12,757	74,077	5,926.16
Georgia	9,911		4,550		14,461	81,175	95,636	25,449	546	69,641	5,571.28
Florida			498		498		498				39.84
Illinois	228,007	974,690	5,279,640	79,528	6,561,865	70,179	6,632,044	74,232	233,971	6,323,641	505,907.28
Indiana	468	1,152	5,272	27,271	34,163	27,367	61,530	25,903	246	35,381	2,830.48
Iowa		33,800	274,840		308,640	10,918	319,558	10,258		309,300	24,774.00
Kansas	7,460	19	11,206		18,685	11,116	29,801	12,982		16,819	1,345.52
Kentucky	17,497,800	351,651	1,718,226		19,567,677	1,010,331	20,578,008	1,308,699	35,359	19,239,950	1,538,716.00
Louisiana		100	1,424,302	39,490	1,454,892	383,668	1,838,560	351,200	43,900	1,443,400	115,472.00
Massachusetts			130	53,131	53,261	1,096	54,357	1,204	274	52,879	4,250.32
Maryland	1,032	608,004	2,713,465	2,971,520	12,294,021	385,053	12,679,074	461,092	35,551	12,182,431	974,594.48
Michigan	1,646,992	4,143,755	6,830,051	4,612	12,625,410	11,829	12,637,239	10,786	5,402	12,621,051	1,009,684.08
Minnesota		15,245	91,182	4,181	110,608	15,835	126,443	21,905	382	104,156	8,352.48
Missouri	41,908,226	229,078	4,737,724	57,332	46,932,360	2,256,461	49,188,821	3,147,566	17,304	46,023,951	3,681,916.08
New Jersey	13,900,371	5,412,714	4,735,005	3,398,499	27,446,589	93,657	27,540,246	123,364	243,809	27,173,073	2,173,845.84
New Mexico		1,350			1,350	106	1,456			1,456	116.48
New York	2,931,977	2,758,470	10,467,701	345,461	16,503,609	139,438	16,643,047	127,141	994,849	15,521,057	1,241,684.56
North Carolina	17,392,506	19,372	5,198,955	53,829	22,664,662	6,108,351	28,773,013	8,313,219	191,242	20,268,552	1,621,454.16
Ohio	16,344,342	843,306	2,350,248	17,163	19,555,059	842,686	20,397,745	632,941	8,614	19,756,190	1,580,495.20
Pennsylvania	670	56,076	2,058,311	1,050,561	3,765,818	100,140	3,865,958	111,885	4,401	3,749,472	299,957.76
South Carolina			115		115	42,836	42,951	84,565	130	8,256	660.38
Tennessee	1,701,057	25,803	80,884	185,630	1,993,374	892,552	2,885,926	1,041,010	31,410	1,813,506	145,060.48
Texas	11,422		392		11,814	2,382	14,196	2,568	166	11,462	916.96
Virginia	42,899,807	9,575	1,385,196	759,450	45,054,028	8,167,719	53,221,747	9,938,584	10,168,437	33,114,676	2,649,174.08
West Virginia	163		3,242,739		3,242,902	69,538	3,312,440	35,949	761	3,275,730	262,058.40
Wisconsin	3,275	1,045,228	4,754,063	1,687	5,804,253	72,738	5,876,991	70,959	791	5,805,241	464,419.28
Total	156,534,778	16,528,038	64,056,424	9,040,345	246,159,585	20,842,999	267,002,584	25,915,197	12,030,530	229,056,857	18,324,548.56

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1889-90 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions <i>in personam</i> .	Number of actions <i>in rem</i> .	Total.
Pending July 1, 1889	2, 870	182	26	3, 078
Commenced during fiscal year 1890	8, 420	105	52	8, 577
Total	11, 290	287	78	11, 655
Decided in favor of United States:				
Judgments and costs paid	576	13	16	605
Judgments and costs not paid	3, 621	47	2	3, 670
Total	4, 197	60	18	4, 275
Settled by compromise	77	20	11	108
Decided against the United States	1, 031		3	1, 034
Dismissed, abandoned, consolidated, etc	1, 825	34	1	1, 860
Total suits disposed of	7, 130	114	33	7, 277
Pending July 1, 1890	4, 160	173	45	4, 378
Wherein sentences are suspended	817			817

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	\$201, 640. 61		\$159, 263. 23	\$450, 903. 84
Amount of judgments recovered and costs taxed in civil actions <i>in personam</i>		\$6, 312. 11	2, 126. 61	8, 438. 72
Amount of judgments recovered and costs taxed in actions <i>in rem</i>		3, 104. 22	1, 534. 50	4, 638. 72
Amount paid to collectors in criminal actions	37, 969. 13		20, 221. 98	58, 191. 11
Amount paid to collectors in civil suits <i>in personam</i>		43, 621. 58	712. 95	44, 334. 53
Amount paid to collectors in actions <i>in rem</i>		12, 223. 61	909. 02	13, 132. 63

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, R. S., for the fiscal year ended June 30, 1890, with the amounts of tax, assessable penalty, and specific penalty accepted :

Months.	Cases compromised.		Amounts of tax accepted.	Amount of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1889.					
On hand July 1.....	30				
July.....	44	48	\$171.90		\$772.00
August.....	45	45	530.00		1,160.50
September.....	24	24	245.83	\$22.93	291.00
October.....	50	15	23.25		1,773.75
November.....	52	39	58.34		6,885.00
December.....	47	50	681.20		1,832.00
1890.					
January.....	46	37	4,142.77	164.12	12,636.15
February.....	63	16	250.00		4,013.93
March.....	71	94	42,283.86	92.87	2,654.29
April.....	52	42	1,004.99	71.15	7,706.40
May.....	42	47	333.42	137.71	23,583.60
June.....	45	33	302.73	64.91	2,000.00
Offers rejected or withdrawn.....		71			
On hand July 1.....		50			
Total.....	611	611	50,028.29	553.69	65,308.62

RECAPITULATION.

Tax.....	\$50,028.29
Assessable penalty.....	553.69
Specific penalty.....	65,308.62
Total.....	115,890.60

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1890.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1890.					
On hand July 1.....	50				
July.....	45	33	\$169.30		\$10,630.00
August.....	45	3	4,006.15		1,031.00
September.....	45	41	2,576.67	\$8.33	11,908.50
Offers rejected or withdrawn.....		26			
On hand October 1.....		77			
Total.....	185	185	6,752.12	8.33	23,569.50

RECAPITULATION.

Tax.....	\$6,752.12
Assessable penalty.....	8.33
Specific penalty.....	23,569.50
Total.....	30,329.95

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1890, were as follows:

Articles.	Quantities.	Value.
Distilled spirits..... gallons.	1,283,154	\$410,158.88
Tobacco..... pounds.	19,991	5,566.48
Cigars..... number.	544,004	3,772.30
Miscellaneous property.....		504,821.38
Total.....		924,319.13

STATEMENT SHOWING THE SEIZURES OF PROPERTY IN THE UNITED STATES FOR VIOLATION OF INTERNAL-REVENUE LAWS DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1890.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Arkansas.....							\$150.00
Alabama.....	113	\$167.00					1,252.00
Connecticut.....			14,300	\$110.00	13½	\$5.00	10.00
Colorado.....							10,000.00
Georgia.....	148	124.00					3,859.00
Illinois.....	196	25.00					
Indiana.....	416	253.00					22.00
Iowa.....	410	410.00					
Kentucky.....							7,975.00
Massachusetts.....	2,656	723.00					
Missouri.....	75	16.00					
North Carolina.....	4,744	1,596.00					2,099.00
Nebraska.....	30	40.00					950.00
New Jersey.....	90	173.00					
New York.....	846	1,697.50	44	1.00			3,386.00
Ohio.....	136	150.00			12	4.00	100.00
Oregon.....							1,100.00
Pennsylvania.....	714	937.00					
South Carolina.....	160	90.00					1,685.00
Tennessee.....	338	245.00					1,925.00
Virginia.....	219	93.00					540.00
West Virginia.....	20	20.00					300.00
Wisconsin.....	30	15.00					
Total.....	11,341	6,774.50	14,344	111.00	25½	9.00	35,353.00

DIRECT TAX.

A few claims for surplus proceeds of the sale of lands under the direct-tax laws have been allowed during the past year, amounting to the sum of \$2,351.26.

Of the amount appropriated by the act of March 3, 1883, for the payment of these claims there remained at the commencement of this fiscal year the sum of \$129,167.04 available.

Under the act of March 3, 1887, providing for the redemption of the school-farm lands held by the United States in Beaufort County, S. C., and the act of March 2, 1889, extending the time allowed for redemption till March 2, 1890, 3,119.11 acres have been redeemed, included in twenty-seven releases. Nearly all these lands have now been redeemed. The act of September 25, 1890, extended the time allowed for redemption till September 25, 1892.

A bill (S. 172) to credit and pay to the several States and Territories and the District of Columbia all moneys collected under the direct-tax

levied by the act of Congress approved August 5, 1861, and remitting all moneys still due, passed the Senate January 28, 1890, and is now pending in the House of Representatives.

ABATEMENT CLAIMS.

On the 1st of July, 1889, there were pending 188 claims for abatement of internal revenue taxes assessed, amounting to \$34,321.27, and during the year 2,671 claims, amounting to \$687,384.21, were presented. Of these, 2,047 claims, amounting to \$516,244.70, have been allowed, and 738 claims, amounting to \$191,786.46 have been rejected or returned for amendment.

This left 74 claims, amounting to \$13,674.32, still pending on the 30th of June, 1890.

Since that date and up to the 1st of October 779 claims, amounting to \$274,779.16, have been filed; 539 claims, amounting to \$238,632.31 have been allowed, and 189 claims, amounting to \$13,216.19, have been rejected or returned for amendment, and on the 1st day of October, 1890, 125 claims, amounting to \$36,604.98, were pending.

REFUNDING CLAIMS.

On the 1st of July, 1889, there were pending 201 claims for the refunding of internal-revenue taxes collected, amounting to \$233,586.75, and during the year 232 claims, amounting to \$119,804.34, were presented, and 4 rejected claims, amounting to \$665.51, were reconsidered.

Of these, 110 claims, amounting to \$46,639.17, were allowed during the year, and 245 claims, amounting to \$184,310.04, were rejected or returned for amendment. This left 82 claims, amounting to \$123,107.39, still pending on the 30th of June, 1890. Since that date, and up to the 1st of October, 77 claims, amounting to \$87,455.12, have been received. Of these, 57 claims, amounting to \$13,877.68, have been allowed, and 34 claims, amounting to \$4,896.44, have been rejected or returned for amendment, and on the 1st day of October, 1890, 68 claims, amounting to \$191,788.39, were pending.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUITCLAIM DEEDS, DURING THE FISCAL YEAR 1889-'90.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
Nov. 5, 1889	July 5, 1871	M. M. Noel, guardian.	Lot 171 and part of 172, in Nashville, Tenn.	\$255.00
Nov. 27, 1889	Aug. 17, 1875	Bingham Bros	One-third of lot 74, in the town of Patoka, Gibson County, Ind.	50.00
Nov. 27, 1889	Aug. 17, 1875	.....do	One acre in the same town	10.25
Nov. 27, 1889	Aug. 17, 1875	.....do	One lot in the same town	10.00
Nov. 27, 1889	Aug. 17, 1875	.....do	Four acres in the same town	15.50
Nov. 27, 1889	Dec. 16, 1875	.....do	One-third of NE. $\frac{1}{4}$ of SE. $\frac{1}{4}$ section 22, same county.	90.00
			Total	430.75

INTERNAL-REVENUE LEGISLATION.

The following bills relative to internal revenue passed both Houses of Congress during the past session and became laws:

An act to provide for the exportation of fermented liquor in bond without payment of internal-revenue tax, approved June 18, 1890.

An act to amend section 3354 of the Revised Statutes of the United States, approved June 18, 1890. This act provides for the removal of fermented liquors from a brewery by way of a pipe-line or other conduit to another building or place for the sole purpose of bottling the same, under regulations to be prescribed, the tax to be paid by the cancellation or defacement by the collector of the district, or by his deputy, in the presence of the brewer, of the number of stamps denoting the tax on the fermented liquor thus removed.

The act to reduce the revenue and equalize duties on imports, and for other purposes (H. R. 9416), made many important changes in the internal revenue law.

The following bill passed the House and is still pending in the Senate:

H. R. 11568. An act defining "lard," also imposing a tax upon and regulating the manufacture and sale, importation and exportation, of compound lard.

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SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1890.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleo-margarine.	Retail dealers in oleo-margarine.	Wholesale dealers in oleo-margarine.	Total.
Alabama	1	1,277	39		38				10,648	1		3	46	26		68	2	12,149
Alaska					2	5	3		48			3	1	2				64
Arizona	1	669	14		30				1,025	1		10	13	20				1,755
Arkansas		945	39		30				9,413	5	1	19	23		23	5		10,503
California	157	13,036	426	6	472	32	1		19,025	5	28	176	233	146	3	1		33,747
Colorado	5	2,619	48		122	5			6,891	1	1	18	100	60	1	1		9,872
Connecticut	17	2,991	48	1	222	53	21		8,036		7	22	110	130		101	2	11,761
Dakota	2	999	16		58				3,584			19	30	20		2		4,730
Delaware	4	307	7		30				1,758	2		4	5					2,117
District of Columbia	6	1,256	27		73	6			2,661			7	38	13		5		4,092
Florida		441	14		310	29	4	1	3,925	1		33	9		18	1		4,786
Georgia	7	1,904	62	1	23				14,306	4	5	4	52	35		2		16,405
Idaho		562	8		3				922			21	9	9		1		1,535
Illinois	126	14,127	274	4	1,550	69	15		41,076	32	80	124	731	245	6	766	16	59,241
Indiana	14	6,914	64	1	558	63	44		20,925	18	24	59	264	134	1	40	4	29,127
Iowa	8	3,975	35		382	3	1		18,494	2	16	22	225	85		4		23,252
Kansas	1	1,550	12		238			1	16,507	2	12	2	185	28	2	44	1	18,585
Kentucky	71	4,414	224	3	249	1,268	647		12,848	81	9	29	146	45		116	4	20,154
Louisiana	25	5,131	112		128	21			8,005	45	49	8	44	17		53	4	13,642
Maine		868	7		54				6,338		26		73	8		24		7,398
Maryland	57	3,439	92	2	640	60	19		8,619	5	13	32	63	32		8	1	13,082
Massachusetts	62	4,157	182	1	609	43	5		18,378	4	88	37	197	179	1	400	27	24,370
Michigan	9	6,414	54	1	681	13	5		20,129	12	76	114	236	147		322	25	28,233
Minnesota	34	3,181	72		299	7			11,190	10	25	113	129	103				15,073
Mississippi		1,107	16		2	1		1	8,137				160	16		5		9,445
Missouri	61	7,012	207	1	706	80	16		24,740	55	36	88	203	169	2	273	8	33,657
Montana		2,160	58		24				3,045		2	29	42	32		12	6	5,410
Nebraska	4	1,445	46		20	2			9,510		9	25	44	42		11	4	11,344
Nevada		628	9		1				7,469			21	10	6				1,444
New Hampshire	1	1,322	3		45				3,994		11	6	193	58		15		5,148

a Including the Indian Territory.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1890--Continued.

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States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
New Jersey	23	7,533	83	1	886	13			19,951	12	92	78	292	208		55	12	29,239
New Mexico	3	1,059	22		3				1,736			7	12	28				2,870
New York	279	36,429	855	3	5,271	571	8		73,756	105	376	311	1,676	540				120,180
North Carolina	10	1,593	25	1	23	243	80		10,212	194	65		19	12				12,482
Ohio	117	13,791	326	2	1,644	372	156		38,279	37	165	141	250	277	2	414	12	55,985
Oregon	8	1,217	40		58	6			4,893		2	43	42	39				6,353
Pennsylvania	234	10,418	469	2	4,337	329	65		56,687	32	301	305	562	321	3	160	7	74,232
Rhode Island	6	1,933	38		72	2			4,782		10	3	47	29	4	315	8	7,249
South Carolina	2	984	17		12				7,531	3	1	1	14	11				8,576
Tennessee	19	2,394	64		43	286	146		11,487	57	8	5	21	23		53	3	14,609
Texas	15	3,809	65		66	3	1		13,688	3	4	10	765	184		49	5	23,667
Utah	4	483	12		12	1			1,768		1	10	8	10		1	1	2,251
Vermont		368			26	2			2,496		2		16	4				2,914
Virginia	22	2,903	36		182	400	43		9,348	159	8	2	35	25		4		13,167
Washington	1	1,200	28		31				3,840			29	20	15		7	9	5,180
West Virginia	6	938	11		105	10	74		5,933	9		7	56	9		46	2	7,256
Wisconsin	44	6,634	102		660	92	15		16,418	11	47	194	328	114		102	8	24,769
Wyoming		466	8		8				917			9	1	9		6		1,424
Total	1,466	189,002	4,416	30	21,197	4,090	1,364	3	603,068	907	1,600	2,156	7,798	3,697	22	3,529	179	844,524
Total for the special-tax year 1889	1,368	188,675	4,080	29	20,684	3,831	1,041	1	590,013	902	1,660	2,144	7,899	3,603	24	3,981	199	830,134

REPORT ON THE FINANCES.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1890, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State and collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each State and collection district; the different kinds of fruit brandy produced during the year in each State and collection district; the quantity of distilled spirits, in proof-gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1890:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	5	4			151	151	156	155
Arkansas.....	39	37			42	42	81	79
California.....	1	1			286	274	287	275
Connecticut.....	3	3			43	43	46	46
Georgia.....	101	96			462	459	566	555
Illinois.....	18	18			18	11	36	29
Indiana.....	14	14			56	46	70	60
Iowa.....	1	1			3	3	4	4
Kansas.....					2	2	2	2
Kentucky.....	393	388	1	1	477	468	871	857
Louisiana.....					20	20	20	20
Maryland.....	23	23			35	35	58	58
Massachusetts.....	1	1	8	8	3	3	12	12
Minnesota.....	2	2					2	2
Missouri.....	50	47			76	73	126	120
Nebraska.....	1	1					1	1
New Hampshire.....			1	1	1	1	2	2
New Jersey.....	1	1			61	61	62	62
New Mexico.....					5	5	5	5
New York.....	2	2			52	52	54	54
North Carolina.....	529	426			1,562	1,549	2,091	1,975
Ohio.....	28	23			39	33	67	56
Oregon.....					7	7	7	7
Pennsylvania.....	109	108			13	13	122	121
South Carolina.....	18	17			52	52	70	69
Tennessee.....	92	85			264	203	296	288
Texas.....	9	8			26	26	35	34
Virginia.....	85	83			1,137	1,130	1,222	1,213
West Virginia.....	4	4			51	42	55	46
Wisconsin.....	4	4					4	4
Total.....	1,536	1,397	10	10	4,884	4,804	6,430	6,211

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1890, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	151	151	New Mexico	5	5
Arkansas	42	42	New York:		
California:			First district	1	1
First district	144	138	Fourteenth district	30	30
Fourth district	142	136	Twenty first district	5	5
Connecticut	43	43	Twenty-eighth district	16	16
Georgia	462	459	North Carolina:		
Illinois:			Fourth district	561	561
Eighth district	10	6	Fifth district	1,001	988
Thirteenth district	8	5	Ohio:		
Indiana:			First district	5	4
Sixth district	12	12	Tenth district	17	14
Seventh district	44	34	Eleventh district	12	10
Iowa:			Eighteenth district	5	5
Fourth district	3	3	Oregon	7	7
Kansas	2	2	Pennsylvania:		
Kentucky:			First district	8	8
Second district	129	129	Ninth district	2	2
Fifth district	46	46	Twelfth district	1	1
Sixth district	5	5	Twenty-third district	2	2
Seventh district	78	76	South Carolina	52	52
Eighth district	219	212	Tennessee:		
Louisiana	20	20	Second district	73	73
Maryland	35	35	Fifth district	131	130
Massachusetts:			Texas:		
Third district	3	3	Third district	3	3
Missouri:			Fourth district	23	23
First district	44	43	Virginia:		
Sixth district	32	30	Second district	150	150
New Hampshire	1	1	Sixth district	987	980
New Jersey:			West Virginia	51	42
First district	19	19			
Fifth district	42	42	Total	4,884	4,804

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1890, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
July	484	6	52,197	216,747	4,476	3,800	220,547
August	397	4	41,216	172,374	2,544	2,162	174,536
September	376	5	40,946	172,526	3,574	3,037	175,563
October	387	7	62,276	254,439	4,720	4,015	258,454
November	473	8	75,990	318,227	7,111	6,046	324,273
December	576	10	89,239	363,152	9,405	7,994	371,146
January	635	9	100,315	403,901	7,487	6,357	410,258
February	736	7	101,333	412,322	5,814	4,943	417,265
March	774	9	98,522	392,648	6,069	5,160	397,808
April	830	10	103,752	396,207	9,901	8,416	404,623
May	835	9	107,985	412,742	10,272	8,730	421,472
June	803	9	103,188	421,219	8,521	7,239	428,458
July	660	6	81,375	338,516	4,504	3,828	342,344
August	482	6	52,833	224,314	11,449	9,732	234,046
September	467	6	48,946	190,777	7,425	6,311	197,088

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1890.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1890, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,534
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	43,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889	376	5	40,946	172,526	3,574	3,037	175,563
September 1, 1890	467	6	48,946	190,777	7,425	6,311	197,088

* * * * *

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1890, was 1,536, of which number 1,397 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1889, were 1,440 and 1,267, respectively; showing an increase during the last fiscal year of 96 in the number registered and of 130 in the number operated.

The total increase in the number registered, and much the larger portion of the increased number operated, occurred in the class of distilleries having the smaller capacities for the production of spirits; there having been an increase of 96 in the number of distilleries of this class registered, and an increase of 107 in the number operated.

In the class of larger distilleries there was no change in the number registered, but an increase of 23 in the number operated.

During the fiscal year ended June 30, 1889, there were registered 1,212 distilleries of the smaller class, varying in daily grain capacity from not over five bushels to not over sixty bushels each; and of this number 1,063, or nearly 88 per cent., were operated.

Of the larger distilleries, having daily grain capacities varying from sixty bushels to several thousand bushels each, 228 were registered, and 204, or over 89 per cent., were operated.

During the fiscal year ended June 30, 1889, of the smaller distilleries 1,308 were registered, and 1,170, or a little over 89 per cent., were operated.

Of the larger distilleries 228 were registered, and 227, or 99½ per cent. were operated.

There were 10 rum distilleries registered and 10 operated; the same number reported for the previous fiscal year.

There were 4,884 fruit distilleries registered and 4,804 operated; an increase of 1,758 in the number registered, and of 1,732 in the number operated during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 6,430 and 6,211 respectively.

There was an increase of 1,854 in the number of all kinds of distilleries registered and an increase of 1,862 in the number of all kinds operated during the fiscal year ended June 30, 1890, as compared with the fiscal year ended June 30, 1889.

* * * * *

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING
THE LAST TEN FISCAL YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1881.....	31,291,175	115,609,644	2,710,307	2,118,506
1882.....	27,459,095	104,149,077	2,121,804	1,704,084
1883.....	18,644,787	72,235,175	2,373,106	1,801,960
1884.....	18,927,982	73,724,581	2,259,536	1,711,158
1885.....	17,865,203	72,854,198	2,719,416	2,081,165
1886.....	19,195,332	78,544,428	2,308,130	1,799,952
1887.....	17,959,565	75,974,376	2,428,783	1,857,223
1888.....	16,122,509	68,388,160	2,519,494	1,891,246
1889.....	20,990,924	87,887,456	1,951,104	1,471,054
1890.....	25,202,901	107,618,120	2,198,538	1,657,808
Total.....	213,659,473	856,965,215	23,590,218	18,094,156
Average.....	21,365,947	85,696,521	2,359,021	1,809,415

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1890 (25,202,901 bushels), is an increase of 4,211,977 bushels over the amount used in the preceding fiscal year (20,990,924 bushels) and is 3,836,954 bushels more than the average (21,365,947 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (107,618,120 gallons) shows an increase of 19,730,664 gallons over the product (87,887,456 gallons) of the year ended June 30, 1889, and is 21,921,599 gallons more than the average produced (85,696,521 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.27+ gallons. The yield for the two preceding years was 4.24+ for 1888 and 4.18+ for 1889.

The quantity of molasses used for the production of rum during the fiscal year (2,198,538 gallons) shows an increase of 247,434 gallons over the quantity used in the previous year (1,951,104 gallons), and is 160,483 gallons less than the average (2,359,021 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,657,808 gallons) shows an increase of 186,754 gallons over the product of the previous year (1,471,054 gallons), and is 151,607 gallons less than the average product (1,809,415 gallons) for the last ten years.

* * * * *

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1890, BY STATES.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	3, 713	5, 091	65	8, 869
Arkansas.....	3, 940	4, 876	195	9, 011
California.....	260	391	1, 072, 306	1, 072, 957
Connecticut.....	24, 522			24, 522
Georgia.....	9, 447	53, 929	348	63, 724
Illinois.....	8, 589	873	787	10, 249
Indiana.....	59, 984	394	183	54, 561
Iowa.....	154		70	224
Kansas.....	825		55	880
Kentucky.....	182, 172	1, 752	165	184, 089
Louisiana.....	169	1, 331		1, 500
Maryland.....	8, 810	17, 078		25, 888
Massachusetts.....	2, 586			2, 586
Missouri.....	7, 012	1, 715	341	9, 068
Montana.....	371	46		417
New Hampshire.....	72			72
New Jersey.....	26, 840	259		27, 099
New Mexico.....		37	2, 069	2, 106
New York.....	38, 767		7, 833	46, 600
North Carolina.....	77, 194	5, 723	686	83, 603
Ohio.....	12, 982	737	20, 210	33, 929
Oregon.....	977	318	290	1, 585
Pennsylvania.....	12, 572			12, 572
South Carolina.....	502	6, 677	686	7, 865
Tennessee.....	41, 260	2, 196		43, 456
Texas.....	408	3, 898		4, 306
Virginia.....	78, 150	1, 078	1, 643	80, 871
West Virginia.....	12, 763	365	73	13, 201
Total.....	609, 041	108, 764	1, 108, 005	1, 825, 810

* * * * *

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1890, BY STATES.

States.	Quantities.	States.	Quantities.
Alabama.....	143, 123.46	Nebraska.....	299, 245.50
California and Nevada.....	2, 590, 599.58	New Hampshire, Maine, and Vermont.....	10, 143.00
Colorado and Wyoming.....	105, 386.50	New Jersey.....	193, 869.88
Connecticut and Rhode Island.....	307, 819.17	New Mexico.....	11, 919.00
Florida.....		New York.....	11, 608, 968.86
Georgia.....	82, 483.00	North Carolina.....	158, 128.50
Illinois.....	6, 431, 317.75	Ohio.....	11, 598, 329.72
Indiana.....	2, 958, 942.84	Oregon and Washington.....	154, 325.50
Iowa.....	53, 262.14	Pennsylvania.....	8, 545, 358.37
Kansas.....	2, 861.00	Tennessee.....	294, 196.62
Kentucky.....	5, 386, 419.16	Texas.....	239, 110.03
Louisiana.....	762, 695.50	Virginia.....	597, 503.00
Maryland and Delaware.....	4, 092, 845.23	West Virginia.....	112, 024.00
Massachusetts.....	2, 759, 607.89	Wisconsin.....	1, 403, 358.17
Michigan.....	253, 489.00		
Minnesota.....	240, 497.19	Total.....	65, 713, 937.37
Missouri.....	4, 283, 338.31		
Montana and Utah.....	32, 769.50		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight, during the fiscal year ended June 30, 1890, by collection districts:

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	185	42,950	232+	250	6,500	26	6,500
Arkansas	100	20,000	200	1,499	134,900	89+	177,850
Connecticut	500	70,000	140	4,300	421,400	98	20,000
Georgia	2,543	482,525	189+				491,400
First Illinois	22,888	5,632,000	246+				482,525
Fifth Illinois	2,400	596,800	248+	213	20,310	95+	5,632,000
Sixth Indiana	2,800	840,000	300				617,110
Seventh Indiana	4,494	819,460	182+	501	44,037	87+	840,000
Second Kentucky	7,047	1,250,976	177+	1,050	75,046	71+	863,497
Fifth Kentucky	4,109	1,025,652	249+	1,817	153,696	84+	1,326,022
Sixth Kentucky	4,344	922,600	212+	907	84,300	92+	1,179,348
Seventh Kentucky	3,227	677,670	210	1,320	176,760	97+	1,006,900
Eighth Kentucky	67	17,000	253+	101	10,950	108+	854,430
Maryland	100	30,000	300	20	4,000	200	27,950
Third Massachusetts	4,000	600,000	150				34,000
Minnesota	18	5,400	300	731	58,950	80+	600,000
First Missouri	2,229	504,000	226+	1,369	65,076	47+	64,350
Sixth Missouri	342	87,210	255				65,076
Nebraska	560	140,000	250				504,000
Fifth New Jersey	201	16,080	80	1,721	103,260	60	87,210
First New York	28	4,500	160+	451	44,800	99+	140,000
Fourth North Carolina	1,399	381,260	272+	685	123,300	180	119,340
Fifth North Carolina	150	90,000	600				49,300
First Ohio	49	8,931	182+	211	12,500	59+	504,500
Eleventh Ohio				27	2,160	80	90,000
Eighteenth Ohio	142	30,727	216+	1,692	133,178	78+	21,431
First Pennsylvania	44	10,076	229	320	39,390	123+	2,160
Ninth Pennsylvania	1,059	213,330	201+	12,332	354,577	69+	163,905
Twelfth Pennsylvania	125	20,615	164+	439	27,662	63+	49,466
Twenty-third Pennsylvania	12	3,600	300	618	44,490	72+	1,067,907
South Carolina	125	20,615	164+	439	27,662	63+	48,277
Second Tennessee	12	3,600	300	618	44,490	72+	48,096
Fifth Tennessee	1,626	357,315	219+	6,458	513,391	79+	870,706
Fourth Texas	8	1,200	150	196	5,450	27+	6,650
Sixth Virginia	22	5,860	266+	1,182	109,012	92+	114,872
West Virginia				27	1,860	68+	1,860
First Wisconsin	355	77,100	217+	10	2,500	250	79,600

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	185	42,950	232+	250	6,500	26	6,500
Arkansas	100	20,000	200	1,499	134,900	89+	177,850
Connecticut	500	70,000	140	4,300	421,400	98	20,000
Illinois	25,431	6,114,525	240+				491,400
Indiana	5,200	1,436,800	276	213	20,310	95+	6,114,525
Kentucky	23,221	4,696,358	202+	6,095	533,839	87+	1,457,110
Maryland	67	17,000	253+	101	10,950	108+	5,230,197
Massachusetts	100	30,000	300+	20	4,000	200	27,950
Minnesota	4,000	600,000	150				34,000
Missouri	18	5,400	300	2,100	124,026	59+	600,000
Nebraska	2,229	504,000	226+				123,426

NUMBER OF CATTLE AND HOGS FED AT REGISTERED GRAIN DISTILLERIES, ARRANGED BY STATES—Continued.

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
New Jersey.....	342	87,210	255	.....	.....	.....	87,210
New York.....	560	140,000	250	.....	.....	.....	140,000
North Carolina.....	229	20,580	89+	2,172	148,060	68+	168,640
Ohio.....	1,598	480,191	300+	896	135,800	151+	615,991
Pennsylvania.....	1,245	254,133	204+	14,371	1,029,305	71+	1,283,438
South Carolina.....	125	20,615	164+	439	27,662	63+	48,277
Tennessee.....	1,638	360,915	220+	7,076	557,887	78+	918,802
Texas.....	8	1,200	150	196	5,450	27+	6,650
Virginia.....	22	5,860	266+	1,182	109,012	92+	114,872.
West Virginia.....	.....	.....	.....	27	1,800	68+	1,800
Wisconsin.....	355	77,100	217+	10	2,500	250	79,600
Total.....	67,173	14,984,837	223+	40,947	3,273,461	79+	18,258,298

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.....	67,173
Total increase in weight of cattle.....	pounds.. 14,984,837
Average increase in weight of cattle.....	do..... 223+
Number of hogs fed at registered grain distilleries in the United States.....	40,947
Total increase in weight of hogs.....	pounds.. 3,273,461
Average increase in weight of hogs.....	do..... 79+
Total number of cattle and hogs fed.....	108,120
Total increase in weight of cattle and hogs.....	pounds.. 18,258,298
Average increase in weight of cattle and hogs.....	do..... 168+

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1890; to exportation of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law;" and the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," are prepared from reports in the division of assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 75 (see also special index on page 74); to operations in special bonded warehouses on page 166; to exportations in bond free of tax as to spirits on page 140; as to tobacco, snuff, cigars, and cigarettes on page 172, and as to oleomargarine on page —; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page 173; and to oleomargarine, page 175.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1889, and

June 30, 1890, respectively, and the increase or decrease on each article or occupation :

Description of tax by article or occupation.	Assessed during fiscal years ended—		Fiscal years ended June 30, 1890.	
	June 30, 1889.	June 30, 1890.	Increase over 1889.	Decrease from 1889.
Tax on deficiencies in production of distilled spirits	\$26,369.78	\$36,972.85	\$10,603.07	
Tax on excess of materials used in the production of distilled spirits	2,363.14	1,294.38		\$1,068.76
Tax on circulation of banks and others	13,649.26	69.90		13,579.36
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	6,720,370.65	5,910,505.70		809,864.95
Tax on fermented liquors removed from brewery unstamped	1,882.56	8,963.51	7,080.95	
Tax on tobacco, snuff, and cigars removed from factory unstamped	9,062.44	12,449.90	3,387.46	
Tax on oleomargarine sold without payment of tax	6.00	135.52	129.52	
Assessed penalties	77,495.67	84,648.46	7,152.79	
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money, also fines, penalties, and forfeitures and costs paid to collectors, by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	29,912.21	142,088.78	52,176.57	
Special taxes (licenses)	56,090.84	49,781.24		6,309.60
Total	6,997,202.55	6,246,910.24	80,530.36	830,822.67

ASSESSMENTS FOR 1890.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1890:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$5,538.01	Montana, Idaho, and Utah	\$1,805.25
Arkansas	4,040.80	Nebraska, North and South Dakota	23,843.38
California and Nevada	66,362.04	New Hampshire, Maine, and Vermont	3,099.64
Colorado and Wyoming	1,858.38	New Jersey	9,455.27
Connecticut and Rhode Island	8,767.11	New Mexico and Arizona	1,585.68
Florida	5,005.41	New York	37,412.97
Georgia	9,110.82	North Carolina	233,824.19
Illinois	20,577.25	Ohio	185,986.98
Indiana	70,074.91	Oregon, Washington, and Alaska	2,679.57
Iowa	11,314.19	Pennsylvania	625,952.39
Kansas, Indian Territory, and Oklahoma	3,556.34	South Carolina	4,216.81
Kentucky	4,244,965.30	Tennessee	36,256.33
Louisiana and Mississippi	6,679.31	Texas	3,600.31
Maryland, Delaware, and District of Columbia	419,197.84	Virginia	25,699.81
Massachusetts	11,259.71	West Virginia	126,627.98
Michigan	8,488.73	Wisconsin	2,169.56
Minnesota	2,494.80	Total	6,246,910.24
Missouri	8,141.07		

Taxes on deficiencies in the production of distilled spirits, and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1890, all as follows :

Thirty-one claims received from grain distillers, amount of tax abated—	
On excess of materials used.....	\$2,244.36
On deficiencies in production of distilled spirits.....	16,065.28
Total.....	18,309.64
Thirty-three claims received from fruit distillers, amount of tax abated—	
On deficiencies in production of distilled spirits.....	2,641.84
Total, grain and fruit.....	20,951.48
* * * * * *	*

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (109,275,928 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1890, is more than the production (89,358,510 gallons) of the year 1889 by 19,917,418 gallons. The difference is distributed among the different kinds as known to the trade as follows:

Increase in the production of—	Gallons.
Bourbon whisky.....	10,514,000
Rye whisky.....	4,605,809
Alcohol.....	415,313
Rum.....	186,754
Gin.....	172,972
Pure, neutral, or cologne spirits.....	3,583,265
Miscellaneous.....	913,228
Total increase.....	20,391,341
Decrease in the production of high wines.....	473,923
Net increase.....	19,917,418

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST THIRTEEN YEARS.

Fiscal year ended June 30—	Spirits warehoused.				
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878.....	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879.....	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880.....	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881.....	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882.....	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883.....	223,977	8,662,245	4,784,654	10,718,706	1,801,960
1884.....	200,732	8,896,832	5,069,958	12,385,229	1,711,158
1885.....	312,197	12,277,750	6,328,043	13,436,916	2,081,165
1886.....	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887.....	673,610	17,015,034	7,313,640	10,337,035	1,857,223
1888.....	864,704	7,463,609	5,879,630	11,075,639	1,891,246
1889.....	952,358	21,960,784	8,749,768	10,939,135	1,471,054
1890.....	1,137,649	32,474,784	13,255,577	11,354,448	1,657,808

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST THIRTEEN YEARS—Continued.

Fiscal year ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,763	8,701,951	28,295,253	10,562,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,500
1886	656,607	2,396,248	26,538,581	10,548,756	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,608,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868
1890	1,202,940	555,572	34,022,619	14,652,180	110,413,577

* * * * *

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of spirits (83,479,837 gallons) withdrawn tax-paid, from distillery warehouses during the fiscal year ended June 30, 1890, is more than the quantity (75,901,735 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1889, by 7,578,102 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—	Gallons.
Rye whisky	265,417
Alcohol	491,750
Gin	203,147
Pure, neutral, or cologne spirits	6,194,312
Miscellaneous	978,781
Total increase	8,133,407
Decrease in withdrawals of—	Gallons.
Bourbon whisky	46,924
Rum	57,675
High wines	450,706
Total decrease	555,305
Net increase	7,578,102

If the quantity, 1,021,096 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits re-imported during the year upon payment of a customs duty equal to the internal revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1890, is found to be 84,500,933 gallons, or 6,983,882 gallons more than during the year 1889, including the 1,615,316 gallons re-imported and tax-paid during that year.

* * * * *

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

The quantity of spirits (2,932,249 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of

actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named :

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1880.....	78, 199, 283	75, 834	.096
1881.....	84, 335, 900	811, 466	.962
1882.....	80, 281, 611	1, 231, 336	1.533
1883.....	83, 291, 190	2, 291, 013	2.750
1884.....	92, 022, 593	3, 858, 494	4.193
1885.....	90, 925, 782	4, 424, 314	4.866
1886.....	678, 566, 767	1, 806, 868	2.299
1887.....	70, 782, 951	1, 833, 681	2.591
1888.....	74, 391, 751	2, 209, 327	2.969
1889.....	81, 879, 458	3, 145, 111	3.841
1890.....	88, 066, 945	2, 932, 249	3.329

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
 b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The decrease of 212,862 gallons leakage allowed under section 17 of the act of May 28, 1880, from the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows:

Decrease of leakage allowed for—	Gallons.
Bourbon whisky.....	223, 442
Rye whisky.....	45, 275
Alcohol.....	386
Gin.....	89
High wines.....	3, 062
Total decrease of leakage.....	272, 954
Increase of leakage allowed for—	Gallons.
Rum.....	3, 532
Pure, neutral, or cologne spirits.....	13, 313
Miscellaneous.....	42, 547
	59, 392
Net decrease of leakage allowed in 1890.....	212, 862
* * * * *	

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872 :

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873.....	2, 358, 630	3.45+	1882.....	8, 092, 725	7.64+
1874.....	4, 060, 160	5.90+	1883.....	5, 326, 427	7.19+
1875.....	587, 413	0.96+	1884.....	9, 586, 738	12.70+
1876.....	1, 308, 900	2.25+	1885.....	10, 671, 118	14.24+
1877.....	2, 529, 523	4.22+	1886.....	5, 646, 656	7.02+
1878.....	5, 499, 252	9.80+	1887.....	2, 223, 913	2.85+
1879.....	14, 837, 581	20.63+	1888.....	1, 514, 205	2.15+
1880.....	16, 765, 666	18.55+	1889.....	2, 590, 235	2.89+
1881.....	15, 921, 482	13.52+	1890.....	1, 367, 726	1.25+

The quantity of spirits (1,367,726 gallons) withdrawn for exportation during the fiscal year ended June 30, 1890, is less than the quantity (2,590,235 gallons) so withdrawn during the fiscal year ended June 30, 1889, by 1,222,509 gallons; the decrease being distributed among the different kinds known in the trade as follows:

Decrease in the withdrawals of—	Gallons.
Bourbon whisky	1,132,781
Rye whisky	252,580
Pure, neutral, or cologne spirits.....	259
Total decrease	1,385,620
Increase in the withdrawals of—	Gallons.
Alcohol.....	32,748
Rum.....	118,827
Gin.....	1,465
Miscellaneous.....	10,063
Total increase	163,111
Net decrease.....	1,222,509
* * * * *	

**INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES
AND USE OF THE UNITED STATES.**

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 15,159 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1889, as follows:

Increase in—	Gallons.
Bourbon whisky	1,289
Alcohol.....	14,981
Total increase	16,270
Decrease in—	Gallons.
Rye whisky	779
Pure, neutral, or cologne spirits.....	332
Total decrease.....	1,111
Net increase	15,159

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1890.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
Fifth Illinois.....			6,031	176,795	182,826
Fifth Kentucky.....					
Eighth Kentucky.....					
Twenty-third Pennsylvania.....		970			970
Fifth Tennessee.....					
Total.....		970	6,031	176,795	183,796
Transfer to manufacturing warehouse during the year ended June 30, 1889.....	6,543	4,433	25,622	134,868	171,466

INCREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1889 the above table shows an increase of 12,330 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Increase in —	Gallons.
Pure, neutral, or cologne spirits	41,927
Total increase	41,927
Decrease in—	Gallons.
Bourbon whisky	6,543
Rye whisky	3,463
Alcohol	19,591
Total decrease	29,597
Net increase	12,330
* * * * *	

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST EIGHTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last eighteen CALENDAR years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1889, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1882	89,862,645	175,216
1873	12,917,462	9,901	1883	86,499,993	396,299
1874	15,817,709	124,602	1884	63,502,551	416,609
1875	13,367,253	81,493	1885	54,724,916	109,000
1876	12,984,896	99,102	1886	58,096,620	181,198
1877	13,258,794	7,487	1887	65,145,269	112,722
1878	14,088,773	29,913	1888	61,030,236	18,925
1879	19,212,470	2,465	1889	68,509,288	32,252
1880	31,363,869	14,620			
1881	64,648,111	198,251	Total	794,134,247	2,038,484

Average loss, .26 of 1 per cent.

The loss during the six months ended June 30, 1890, was 9,457 gallons, the stock on hand June 30, 1890, being 89,718,271 gallons.

* * * * *

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1889, AND JUNE 30, 1890, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
DR.									
Remaining in warehouse July 1, 1889	34,619,154	17,367,380	606,702	745,941	89,061	1,36,195	1,555,787	5,912,798	61,033,018
Produced and bonded during the year	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	89,358,510
Total	56,579,938	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528
CR.									
Withdrawn on payment of tax during the year	14,638,011	6,237,647	10,739,734	1,051,937	1,003,469	1,025,106	29,150,143	12,055,688	75,901,735
Lost by leakage or evaporation in warehouse	1,923,014	938,886	4,836	21,948	991	7,376	21,422	226,538	3,145,111
Withdrawn for export during the year	1,395,954	369,812	302,866	423,905			63,731	33,967	2,590,235
Withdrawn for scientific purposes during the year	650	779	30,965				2,414		34,788
Withdrawn for transfer to manufacturing warehouse	6,543	4,433	25,622				134,868		171,466
Lost by casualty, etc., during the year	7,455	3,023	8,130	1	2,479		86	14,949	36,123
Remaining in warehouse June 30, 1889	38,608,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
Total	56,579,938	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528
DR.									
Remaining in warehouse July 1, 1889	38,608,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
Produced and bonded during the year	32,474,784	13,355,577	11,354,448	1,657,803	1,202,940	555,572	34,022,619	14,652,180	109,275,928
Transferred to eighth district, Kentucky, from fifth district, Kentucky	4,006,117	18,660						363	4,025,140
Total	75,089,232	31,936,705	11,788,132	2,377,012	1,315,030	688,780	36,645,096	21,973,151	181,813,138
CR.									
Withdrawn on payment of tax during the year	14,591,087	6,503,064	11,231,484	994,262	1,206,616	574,400	35,344,455	13,034,469	83,479,837
Lost by leakage or evaporation in warehouse	1,699,572	893,711	4,450	25,480	902	4,314	34,735	269,085	2,932,249
Withdrawn for scientific purposes during the year	1,919		45,946				2,082		49,947
Withdrawn for export during the year	263,173	117,232	335,614	542,732	1,468		65,472	44,035	1,367,776
Withdrawn for transfer to manufacturing warehouse		970	6,031				178,795		183,796
Claimed as lost by casualty, etc., during the year	7,435	9,055	2,726				2,270	31,904	53,390
Transferred from fifth district to eighth district, Kentucky	4,006,117	18,660						363	4,025,140
Remaining in warehouse June 30, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053
Total	75,089,232	31,936,705	11,788,132	2,377,012	1,315,030	688,780	36,645,096	21,973,151	181,813,138

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1890, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year :

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1890.

Distilled spirits—	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1889	68,509,288	
Outstanding balances on seven months' export bonds	2,782	
Not actually in warehouse, claimed to have been lost by casualty, etc	130,019	
Withdrawn for exportation, proofs of landing not received	4,277,145	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	24,350	72,943,584
Produced from July 1, 1889, to June 30, 1890		109,275,928
Transferred to eighth district from fifth district Kentucky		4,025,140
Total		186,244,652
Withdrawn from warehouse, tax-paid	83,479,837	
Tax-paid on deficiencies in export bonds and casualties disallowed	4,798	
Exported, proof of landing received	2,885,553	
Allowed for loss by casualty	23,363	
Withdrawn for scientific purposes and for the use of the United States	49,947	
Allowed for loss by leakage or evaporation in warehouse	2,932,249	
Allowed for loss by leakage in transportation for export, etc	10,406	
Withdrawn for transfer to manufacturing warehouse and received at warehouse	174,929	89,511,082
Transferred from fifth to eighth district Kentucky		4,025,140
Withdrawn for exportation, proof of landing not received	2,797,486	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	33,154	
Not actually in warehouse, claimed to have been lost by casualty, etc	156,737	
Outstanding balances on seven months' export bonds	2,782	
All other spirits remaining in warehouse June 30, 1890	89,718,271	92,708,430
Total		186,244,652

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1886, 1887, 1888, 1889, and 1890:

Distilled spirits—	1886.	1887.	1888.	1889.	1890.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Actually in warehouses at beginning of fiscal year	54,724,916	58,096,621	65,145,269	61,033,018	68,512,070
Produced during fiscal year	80,344,380	77,831,599	70,279,500	89,358,510	109,275,928
Total	135,069,296	135,928,220	135,424,769	150,391,528	177,787,998
Withdrawn, tax-paid, during fiscal year	69,096,900	66,183,303	70,541,811	75,901,735	83,479,837
Withdrawn for exportation during fiscal year	5,646,656	2,223,913	1,514,205	2,590,235	1,867,726
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	2,229,120	2,375,735	2,335,735	3,387,488	3,219,382
Total	76,972,676	70,782,951	74,391,751	81,879,458	88,066,945
Remaining in warehouses at end of fiscal year	58,096,620	65,145,269	61,033,018	68,512,070	89,721,053

BALANCE IN WAREHOUSE AT CLOSE OF THIS AND PREVIOUS FISCAL YEARS.

The quantity, 89,721,053 gallons, remaining in warehouses June 30, 1890, is the largest quantity so held at the close of any fiscal year since 1882, the quantity in warehouses June 30, 1882, being 89,962,645 gallons. It is evident, however, that at the rate of increase prevailing during the months of July, August, and September, 1890, the balance in warehouse June 30, 1891, is likely to be much greater than in 1882, and therefore than in any other year, the increased balance of October 1, 1889, over that of October 1, 1888, being 8,797,072 gallons, while the increased balance held October 1, 1890, over that of October 1, 1889, is 23,754,973 gallons.

It is also noted that while this largely increased balance is due to the increased production of Bourbon whisky there has been an actual falling off in the quantity of this kind of spirits withdrawn from bonded warehouses upon payment of tax.

Date.	Quantity.	Date.	Quantity.
Remaining June 30—	<i>Gallons.</i>	Remaining June 30—	<i>Gallons.</i>
1869.....	16,685,166	1880.....	81,363,869
1870.....	11,671,886	1881.....	64,648,111
1871.....	6,745,360	1882.....	89,962,645
1872.....	10,103,392	1883.....	80,499,993
1873.....	14,650,148	1884.....	63,502,551
1874.....	15,575,224	1885.....	54,724,916
1875.....	13,179,596	1886.....	58,096,620
1876.....	12,595,850	1887.....	65,145,269
1877.....	13,091,773	1888.....	61,033,018
1878.....	14,088,773	1889.....	68,512,070
1879.....	19,212,470	1890.....	89,721,053

SPIRITS IN THE HANDS OF WHOLESALE DEALERS AND RECTIFIERS.

[Compiled from reports of collectors based upon statements made to them by dealers and rectifiers.]

It appears from the following table (on pages 162 and 163) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1890, was 16,383,195 gallons, the quantity so held October 1, 1889, being 15,255,882 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1890, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	<i>Proof gallons.</i>	<i>Proof gallons.</i>	<i>Proof gallons.</i>
1878.....	14,489,393	11,401	14,491,794
1879.....	13,014,112	593,506	13,607,618
1880.....	11,666,991	626,692	12,293,683
1881.....	11,065,611	572,797	11,638,408
1882.....	11,505,434	583,992	12,089,426
1883.....	13,345,779	575,703	13,921,482
1884.....	15,139,715	524,491	15,664,206
1885.....	14,760,683	496,109	15,256,792
1886.....	15,523,226	534,094	16,057,320
1887.....	14,003,833	511,126	14,514,959
1888.....	14,341,056	487,315	14,828,371
1889.....	14,815,703	440,179	15,255,882
1890.....	15,774,370	501,153	16,383,195

* * * * *

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1885, 1886, 1887, 1888, 1889, AND 1890.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1885, 1886, 1887, 1888, 1889, and 1890, respectively:

States.	1885.	1886.	1887.	1888.	1889.	1890.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama	1,847	190		294		2,894
Arkansas	38,076	37,603	28,074	24,929	32,725	55,622
California	42,957	22,071	26,322	8,481	9,371	5,283
Colorado						
Connecticut	20,412	15,210	15,946	14,183	18,496	171,628
Delaware	708	459				
Georgia	41,958	36,981	32,506	54,544	82,880	62,359
Idaho						
Illinois	1,383,131	1,575,312	2,018,821	1,525,883	2,126,913	2,244,090
Indiana	1,239,890	1,290,801	1,241,119	1,392,774	1,956,806	2,186,225
Iowa	48,798	60,438	18,470	1,798	864	1,027
Kansas	12,676	9,216				
Kentucky	29,558,919	34,079,071	39,609,736	31,338,206	36,694,640	54,743,669
Maryland	2,944,563	3,994,056	4,060,385	3,789,526	3,464,685	4,670,143
Massachusetts	537,851	616,863	656,649	581,431	624,762	593,025
Minnesota					54,381	313,443
Montana	446					
Missouri	208,600	303,142	343,342	295,010	286,611	274,611
Nebraska	81,913	186,990	195,254	96,404	188,358	98,068
New Hampshire	34,080	29,942	28,493	27,408	31,572	39,707
New Jersey	61,836	199,563	223,313	292,178	426,308	480,445
New York	439,547	528,604	423,118	289,903	321,392	510,762
North Carolina	88,953	126,961	121,995	183,064	227,807	94,882
Ohio	2,120,167	2,439,413	3,036,818	2,887,060	3,217,098	3,303,621
Oregon	16,058	18,078	19,967	14,277	9,885	1,421
Pennsylvania	6,140,093	6,629,889	7,740,718	8,043,986	9,356,088	12,409,354
South Carolina	10,149	4,631	16,257	13,854	16,656	3,063
Tennessee	1,133,955	992,961	735,678	811,020	1,342,335	1,843,160
Texas	8,498	11,538	8,483	7,853	4,500	3,662
Virginia	234,006	218,626	148,646	145,814	214,312	215,505
West Virginia	614,158	804,624	761,546	677,708	584,206	715,737
Wisconsin	94,113	60,579	96,721	37,037	57,451	63,364
Totals	47,158,358	54,303,818	61,608,377	52,564,625	61,351,697	85,106,670

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING BY DISTRICTS THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS JULY, AUGUST, AND SEPTEMBER, 1890.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
Fifth Illinois			125,522			27,857		153,379
Seventh Indiana			13,750					13,750
Second Kentucky	2,812							2,812
Fifth Kentucky	14,032							14,032
Sixth Kentucky	2,061	822			47			4,317
Seventh Kentucky	1,800	581					1,387	2,381
Eighth Kentucky	1,093							1,093
Maryland								
Third Massachusetts				254,726				254,726
Minnesota								
First New York								
First Ohio		41					426	467
Twenty-third Pennsylvania		166						166
Total	21,798	1,610	139,272	254,726	47	27,857	1,813	447,123

The following table shows the quantity of brandy, in taxable gallons at 90 cents tax, placed in special bonded warehouses during the fiscal year ended June 30, 1890, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year.

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Brandy—	Quantity.	Quantity.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in special bonded warehouses July 1, 1889.....	1, 416, 426	
In transit from special bonded warehouses to special bonded warehouses in other districts.....	79, 372	
Not actually in special bonded warehouse, claimed as lost by casualty, etc.....	50	
Withdrawn for export, proof of landing not received.....	115, 672	
		1, 611, 520
Deposited in special bonded warehouses during the year received from distilleries.....	1, 137, 649	
Transferred from a special bonded warehouse to a special bonded warehouse in another district.....	341, 871	
Transferred from one special bonded warehouse to another in the same district.....	88, 729	
		1, 568, 249
		3, 179, 769
Withdrawn from special bonded warehouses tax-paid during the year.....	767, 544	
Tax-paid on deficiencies in export bonds.....	59	
Exported proofs of landing received.....	171, 360	
Withdrawn for use of the United States, free of tax.....	104	
Allowed for loss by leakage or evaporation in warehouse.....	49, 674	
Allowed for loss by leakage in transportation for export.....	38	
Transferred from special bonded warehouse in same district, receipt at second warehouse acknowledged.....	88, 729	
Transferred from special bonded warehouse in other districts, receipt at second district acknowledged.....	341, 871	
		1, 419, 379
Withdrawn for exportation, proof of landing not received.....	114, 667	
Not actually in special bonded warehouses claimed as lost by casualty, etc.....	68	
In transit from other districts not yet received at second district.....	98, 624	
Brandy actually remaining in special bonded warehouses June 30, 1890.....	1, 547, 031	
		1, 760, 390
		3, 179, 769

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1890.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1890, was 131,299,497 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses.....	86, 566, 002
In hands of wholesale liquor dealers.....	16, 383, 195
In hands of retail liquor dealers.....	28, 350, 300
Total.....	131, 299, 497

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed for export and unaccounted for July 1, 1889, and June 30, 1890, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in

bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates named therein:

1. Removed and unaccounted for, July 1, 1889:	Pounds.
Tobacco at 8 cents tax removed under exportation bonds.....	1, 060, 704 $\frac{3}{4}$
2. Removed during the year ended June 30, 1890.....	12, 850, 702 $\frac{3}{4}$
Total.....	<u>13, 911, 406$\frac{3}{4}$</u>
3. Exported and accounted for during the year:	
Tobacco at 8 cents tax under exportation bonds.....	13, 048, 292 $\frac{3}{4}$
Tobacco at 8 cents tax paid on deficiencies.....	1, 651
Total.....	<u>13, 049, 943$\frac{3}{4}$</u>
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1890.....	861, 463 $\frac{3}{4}$
Total.....	<u>13, 911, 406$\frac{3}{4}$</u>

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

Cigars and cigarettes—	Cigars at \$3 per 1,000.	Cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1889.....	213, 275	18, 277, 500
2. Removed during the year ended June 30, 1890.....	3, 250, 450	259, 310, 050
Total.....	<u>3, 463, 725</u>	<u>277, 587, 550</u>
3. Exported and accounted for during the year ended June 30, 1890.....	2, 913, 550	263, 032, 550
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1890.....	550, 175	14, 550, 000
Total.....	<u>3, 463, 725</u>	<u>277, 582, 550</u>

* * * * *

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1890; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1890; also a statement of the quantity of oleomargarine in the United States June 30, 1890.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ending June 30, 1890.

Third. A statement, by States and Territories and in the aggregate, of all persons who paid taxes as manufacturers of and dealers in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes for the year ending May 1, 1889.

Fourth. A statement, by districts, of the number of retail dealers in oleomargarine doing business in April, 1889, and April, 1890, respectively.

Fifth. A statement as to the location of oleomargarine manufactories and of wholesale dealers in oleomargarine in April, 1889, and April, 1890, respectively.

Sixth. A statement showing the number of examinations made by collectors and deputy collectors with internal-revenue microscopes during the year.

Seventh. A brief summary of the laws of the several States and Territories relative to oleomargarine. Respecting the laws of Delaware, Georgia, Indiana, Louisiana, Mississippi, South Carolina, Texas, and Washington, no information has been received since November, 1888.

It appears from the subjoined tables that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887	2,711,828
During the fiscal year ended June 30, 1888	2,860,460
During the fiscal year ended June 30, 1889	2,972,002
During the fiscal year ended June 30, 1890	2,693,669

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887	2,592,946
During the fiscal year ended June 30, 1888	2,707,430
During the fiscal year ended June 30, 1889	2,821,970
During the fiscal year ended June 30, 1890	2,566,494

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887	90,566
During the fiscal year ended June 30, 1888	140,516
During the fiscal year ended June 30, 1889	145,746
During the fiscal year ended June 30, 1890	134,866

These figures show an increase from year to year in the production both for consumption at home and abroad, from November 1, 1886, the date the law went into effect, until June 30, 1889, and a decrease during the year ended June 30, 1890.

The decreased production was chiefly owing to the open pasturage during the past winter and consequent abundant supply of natural butter at very low prices, and secondarily to the more rigid enforcement of certain State laws prohibiting the manufacture of oleomargarine, and of other State laws restrictive in character, but not actually prohibitory. A brief summary of these laws, as noted above, will be found in the seventh statement.

In the fiscal years 1887 and 1888 the largest production month was March, and in the fiscal year 1889, December; while the greatest production during the fiscal year ended June 30, 1890, occurred in October, the quantity produced during these months being as follows:

	Pounds.
In March, 1887	3,568,254
In March, 1888	3,940,727
In December, 1888	4,181,317
In October, 1889	4,072,333

The months in which the production fell below 2,000,000 pounds were May, June, and July, 1887, June, 1889, and May, June, July, and August, 1890, the production for July, 1887, being the smallest, viz, 1,208,638 pounds.

There was a decrease in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1890, as well as a decrease in the production of the article.

The number of persons in business during April, 1887, 1888, 1889, and 1890 was as follows:

	1887.	1888.	1889.	1890.
Manufacturers.....	32	29	23	21
Wholesale dealers.....	236	154	160	151
Retail dealers.....	3,929	3,279	3,906	3,256
	4,197	3,462	4,089	3,428

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1890, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1890.

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

	Pounds.	Pounds.
Stock on hand July 1, 1889	365,397	
Removed for export and remaining unaccounted for July 1, 1889	155,521	
Produced during the year.....		32,324,032
		<u>32,844,950</u>
Oleomargarine withdrawn from factories tax-paid	30,797,935	
Tax-paid on deficiencies in export.....	19	
Oleomargarine lost or destroyed in manufactories.....	9,699	
Withdrawn from manufactories for export and accounted for	1,535,307	
		32,342,960
Removed for export not accounted for June 30, 1890.....	238,592	
Remaining in factories June 30, 1890.....	263,398	
		<u>501,990</u>
		32,844,950

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid, and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1889, and June 30, 1890, respectively; also the stock remaining on hand at the close of each year.

Districts.	From July 1, 1888, to June 30, 1889.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30, 1889.
Colorado	146, 016	141, 926			7, 238
Connecticut <i>a</i>	6, 658, 469	6, 551, 723	166, 415	992	79, 937
First Illinois	18, 523, 172	17, 951, 204	567, 545		86, 517
Sixth Indiana	4, 126, 393	4, 061, 969			107, 211
Kansas	2, 298, 685	2, 287, 903		1, 000	17, 600
Maryland <i>b</i>	56, 780	46, 690	10, 200		
Third Massachusetts	561, 143	515, 595	36, 427		16, 259
First Missouri					
Sixth Missouri					
Eleventh Ohio	201, 805	204, 070			185
Eighteenth Ohio	1, 794, 775	1, 793, 963			3, 154
First Pennsylvania	1, 296, 788	309, 421	968, 366		47, 296
	35, 664, 026	33, 863, 584	1, 748, 953	1, 992	365, 397

Districts.	From July 1, 1889, to June 30, 1890.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30, 1890.
Colorado	189, 371	193, 711			2, 898
Connecticut <i>a</i>	4, 764, 581	4, 715, 919	47, 556		81, 043
First Illinois	21, 366, 145	20, 642, 678	699, 982	1, 034	108, 968
Sixth Indiana	100, 575	202, 813		4, 973	
Kansas	2, 423, 554	2, 428, 409		3, 692	9, 053
Maryland <i>b</i>					
Third Massachusetts	199, 586	176, 026	26, 454		13, 365
First Missouri	10, 769	10, 769			
Sixth Missouri	135, 768	133, 992			1, 776
Eleventh Ohio	260, 418	259, 456			1, 147
Eighteenth Ohio	1, 796, 598	1, 793, 552			6, 200
First Pennsylvania	1, 076, 667	240, 610	844, 405		38, 936
	32, 324, 032	30, 797, 935	1, 618, 397	9, 699	263, 396

a Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

b Including the State of Delaware, the District of Columbia, and the counties of Accomack and Northampton, in Virginia. The production of this district was manufactured in the District of Columbia.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1890.

Month.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
On hand November 1, 1886	181,000			
November	3,188,261	2,986,241	6,747	10,873
December	3,073,263	2,956,827	67,189	296
1887.				
January	2,804,096	2,720,235	144,535	3,056
February	2,779,855	2,716,759	60,500	9,182
March	3,568,254	3,512,138	96,499	12,472
April	2,839,353	2,780,307	149,838	6,866
May	1,885,027	1,769,954	136,523	2,210
June	1,375,423	1,301,108	62,701	6,267
July	1,208,638	1,170,136	33,240	1,191
August	2,425,226	2,296,238	110,990	601
September	2,703,256	2,568,007	68,917	262
October	3,082,995	2,915,016	92,201	1,979
November	3,003,715	2,862,321	148,899	
December	3,256,028	3,120,393	78,500	
1888.				
January	3,058,955	2,918,268	117,781	
February	3,057,149	3,003,515	126,168	
March	3,940,727	3,824,672	155,761	2,998
April	3,273,453	3,062,396	251,994	1,537
May	3,185,127	2,817,292	327,726	
June	2,130,318	1,930,311	174,021	995
July	2,084,317	1,925,762	155,200	185
August	2,301,769	2,209,782	153,285	727
September	2,776,465	2,611,693	167,787	
October	3,462,123	3,368,418	80,785	
November	3,734,878	3,509,408	175,965	
December	4,181,317	4,025,336	109,385	10
1889.				
January	3,607,753	3,358,350	137,123	
February	3,523,381	3,266,245	228,191	1,000
March	3,047,875	3,077,831	70,424	
April	3,057,841	2,886,481	285,948	
May	2,310,945	2,114,678	126,223	70
June	1,575,362	1,514,658	58,579	
July	1,404,749	1,442,094	95,580	
August	1,975,773	1,911,016	49,222	4,973
September	2,274,456	2,130,648	167,826	
October	4,072,333	3,668,057	190,385	688
November	3,188,757	3,174,648	121,630	
December	3,072,028	3,010,319	93,770	
1890.				
January	3,338,340	3,053,375	117,900	3,692
February	3,011,670	3,042,219	104,018	256
March	3,835,080	3,657,614	213,680	
April	2,871,274	2,719,725	159,119	
May	1,864,746	1,795,963	219,052	
June	1,364,826	1,189,257	86,215	90
Total	124,008,212	117,894,311	5,778,022	72,481
On hand June 30, 1890				263,398

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES JUNE 30, 1890.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers	12,183	263,398
In hands of wholesale dealers	13,467	362,352
In hands of retail dealers (estimated)	13,070	352,900
Total	38,700	978,650

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED
JUNE 30, 1890.

District.	Collections on oleo- margarine at 2 cents per pound.	Special taxes of—			Total.
		Manufact- urers.	Retail dealers.	Wholesale dealers.	
Alabama			\$2,328.00	\$1,200.00	\$3,528.00
Arkansas			710.00	640.00	1,350.00
First California			80.00	540.00	620.00
Colorado	\$3,787.42	\$600.00	250.00	200.00	4,837.42
Connecticut	34,284.02	2,400.00	16,212.00	4,780.00	117,676.02
Florida			328.06	480.00	808.00
Georgia			68.00		68.00
First Illinois	415,315.34	4,100.00	17,374.00	3,820.00	440,609.34
Fifth Illinois			720.00	360.00	1,080.00
Eighth Illinois			676.00		676.00
Thirteenth Illinois			468.00		468.00
Sixth Indiana	4,115.20		1,450.00	960.00	6,525.20
Seventh Indiana			232.00		232.00
Fourth Iowa			40.00		40.00
Kansas	49,441.30	600.00	1,324.00	180.00	51,545.30
Second Kentucky			12.00		12.00
Fifth Kentucky			1,106.00	1,480.00	2,586.00
Sixth Kentucky			1,712.00	480.00	2,192.00
Seventh Kentucky			440.00		440.00
Eighth Kentucky			8.00		8.00
Louisiana			1,452.00	1,240.00	2,692.00
Maryland			656.00	120.00	776.00
Massachusetts	3,396.06		14,756.00	10,800.00	28,952.00
First Michigan			8,308.00	5,380.00	13,688.00
Fourth Michigan			1,268.00	2,680.00	3,948.00
First Missouri	215.38	500.00	3,016.00	1,640.00	5,371.38
Sixth Missouri	2,715.36	1,100.00	5,028.00	2,168.00	11,011.36
Montana			510.00	2,600.00	3,110.00
Nebraska			224.00	1,020.00	1,244.00
New Hampshire			1,440.00		1,440.00
First New Jersey			108.00		108.00
Fifth New Jersey			1,108.00	1,280.00	2,388.00
New Mexico			102.00		102.00
First Ohio			2,192.00	840.00	3,032.00
Tenth Ohio			204.00		204.00
Eleventh Ohio	5,186.68	600.00	504.00	240.00	6,530.68
Eighteenth Ohio	35,981.96	600.00	3,536.00	880.00	40,947.96
Oregon			244.00	1,960.00	2,204.00
First Pennsylvania	4,817.00	1,200.00	748.00		6,765.00
Ninth Pennsylvania			210.00	240.00	450.00
Twelfth Pennsylvania			24.00	30.00	54.00
Twenty-third Pennsylvania			3,932.00	1,320.00	5,252.00
Second Tennessee			358.00	240.00	598.00
Fifth Tennessee			1,204.00	1,440.00	2,644.00
Third Texas			244.00		244.00
Fourth Texas			96.00	1,600.00	2,596.00
Second Virginia			96.00		96.00
Sixth Virginia			8.00		8.00
West Virginia			610.00	600.00	1,210.00
First Wisconsin			1,032.00		1,032.00
Second Wisconsin			412.00	1,880.00	2,292.00
Total	619,205.72	11,700.00	100,068.00	55,318.00	786,291.72

STATEMENT BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE.

States and Territories as constituted July 1, 1887, for the collection of internal revenue.	Manufacturers of oleomargarine.	Wholesale dealers in oleomargarine.	Retail dealers in oleomargarine.	Total.
Alabama.....		2	68	70
Arkansas.....		5	23	28
California <i>a</i>		1	3	4
Colorado <i>b</i>	1	1	7	9
Connecticut <i>c</i>	4	10	416	430
Florida.....		1	18	19
Georgia.....			2	2
Illinois.....	6	16	766	788
Indiana.....	1	4	40	45
Iowa.....			4	4
Kansas.....	2	1	44	47
Kentucky.....		4	116	120
Louisiana <i>d</i>		4	58	62
Maryland <i>e</i>		1	13	14
Massachusetts.....	1	27	400	428
Michigan.....		25	322	347
Minnesota.....				0
Missouri.....	2	8	273	283
Montana <i>f</i>		7	14	21
Nebraska <i>g</i>		4	13	17
New Hampshire <i>h</i>			39	39
New Jersey.....		12	55	67
New Mexico <i>i</i>		0	0	0
New York.....		0	0	0
North Carolina.....		0	0	0
Ohio.....	2	12	414	428
Oregon <i>k</i>		9	7	16
Pennsylvania.....	3	7	160	170
South Carolina.....		0	0	0
Tennessee.....		3	53	56
Texas.....		5	49	54
Virginia.....			4	4
West Virginia.....		2	46	48
Wisconsin.....		8	102	110
Total for the special-tax year 1890.....	22	179	3,529	3,730
Total for the special-tax year 1889.....	24	199	3,981	4,204

a Including the State of Nevada.

b Including the Territory of Wyoming.

c Including the State of Rhode Island.

d Including the State of Mississippi.

e Including the State of Delaware, District of Columbia, and counties of Accomack and Northampton in Virginia.

f Including the Territories of Idaho and Utah.

g Including the States of North and South Dakota.

h Including the States of Maine and Vermont.

i Including the Territory of Arizona.

k Including Alaska and the State of Washington.

REPORT ON THE FINANCES.

STATEMENT SHOWING THE NUMBER OF RETAIL DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1889, AND APRIL, 1890.

State.	Dist.	1889.	1890.	State.	Dist.	1889.	1890.
Alabama		39	71	New Jersey	1	17	7
Arkansas		23	23	Do	5	58	46
California	1	1		New Mexico		10	
Do	4			New York	1	3	
Colorado		5	10	Do	2		
Connecticut		421	303	Do	3	2	
Florida		35	18	Do	14		
Georgia		7	2	Do	21		
Illinois	1	974	689	Do	28		
Do	5	55	29	North Carolina	4	1	
Do	8	49	34	Do	5	1	
Do	13	13	12	Ohio	1	125	137
Indiana	6	64	48	Do	10	21	9
Do	7	15	9	Do	11	45	45
Iowa	3			Do	18	171	210
Do	4	9	2	Oregon		10	8
Kansas		36	32	Pennsylvania	1	25	23
Kentucky	2	4	2	Do	9		1
Do	5	38	38	Do	12	4	1
Do	6	61	26	Do	23	123	111
Do	7	12	15	South Carolina		1	
Do	8	1	1	Tennessee	2	5	8
Louisiana		50	58	Do	5	2	38
Maryland		12	8	Texas	3	28	7
Massachusetts	3	460	400	Do	4	38	33
Michigan	1	290	254	Virginia	2	5	3
Do	4	97	51	Do	6		
Minnesota				West Virginia		9	43
Missouri	1	104	111	Wisconsin	1	45	41
Do	6	154	155	Do	2	40	22
Montana		16	13				
Nebraska		23	14	Total		3,906	3,256
New Hampshire		47	36				

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1889 AND 1890.

Collection district.	Location.	1889.		1890.	
		Manu- factur- ers.	Whole- sale dealers.	Manu- factur- ers.	Whole- sale dealers.
Alabama	Birmingham		2		2
Arkansas	Little Rock		1		1
Arkansas	Fort Smith		1		
First California	San Francisco				1
Colorado	Denver	1	1	1	1
Connecticut	Providence, R. I.	4	10	3	7
Connecticut	Pawtucket, R. I.	1		1	
Connecticut	New Haven	1	1		2
Florida	Jacksonville		1		1
First Illinois	Chicago	7	17	5	13
First Illinois	Near Hammond, Ind.			1	
Fifth Illinois	Peoria		3		2
Thirteenth Illinois	Cairo		1		
Sixth Indiana	Hammond	1			
Sixth Indiana	Indianapolis		4		4
Kansas	Kansas City	2		2	
Fifth Kentucky	Louisville		4		3
Sixth Kentucky	Covington		1		1
Louisiana	New Orleans		3		4
Maryland	Baltimore				1
Maryland	Washington (D. C.)	1			
Third Massachusetts	Cambridge	1		1	
Third Massachusetts	Boston		14		18
Third Massachusetts	Fall River		2		
Third Massachusetts	Lowell		3		3
Third Massachusetts	Worcester		2		1
Third Massachusetts	Lawrence		2		2
Third Massachusetts	Salem		2		1
Third Massachusetts	Gloucester				1

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE, ETC.—Continued.

Collection district.	Location.	1889.		1890.	
		Manu- factur- ers.	Whole- sale dealers.	Manu- factur- ers.	Whole- sale dealers.
Third Massachusetts.....	Springfield.....		2		1
First Michigan.....	Detroit.....		4		7
First Michigan.....	Houghton.....		2		1
First Michigan.....	Bay City.....		3		3
First Michigan.....	Saginaw.....		1		1
First Michigan.....	East Saginaw.....		2		2
First Michigan.....	Hancock.....		1		1
First Michigan.....	Ironwood.....		1		1
Fourth Michigan.....	Grand Rapids.....		6		4
Fourth Michigan.....	Muskegon.....		2		1
Fourth Michigan.....	Cadillac.....				2
Fourth Michigan.....	Traverse City.....				1
First Missouri.....	St. Louis.....	3		1	4
Sixth Missouri.....	Kansas City.....	8		1	4
Sixth Missouri.....	St. Joseph.....	1			4
Montana.....	Butte City.....	3			2
Montana.....	Missoula.....	1			
Montana.....	Helena.....				2
Montana.....	Salt Lake (Utah).....				1
Montana.....	Anaconda.....	1			2
Nebraska.....	Omaha.....	2			2
Nebraska.....	South Omaha.....	1			1
First New Jersey.....	Camden.....	1			1
Fifth New Jersey.....	Jersey City.....	3			4
New Mexico.....	Albuquerque.....	1			
First Ohio.....	Cincinnati.....	4			4
Tenth Ohio.....	Toledo.....	1			
Eleventh Ohio.....	Columbus.....	1	1	1	
Eighteenth Ohio.....	Cleveland.....	1	2	1	3
Eighteenth Ohio.....	Youngstown.....		2	1	2
Eighteenth Ohio.....	Steubenville.....				1
Oregon.....	Seattle (Wash.).....				1
First Pennsylvania.....	Philadelphia.....	2	1	3	
Twenty-third Pennsylvania.....	Pittsburgh.....		3		6
Twenty-third Pennsylvania.....	Johnstown.....		1		
Twenty-third Pennsylvania.....	Allegheny.....				1
Second Tennessee.....	Chattanooga.....				1
Fifth Tennessee.....	Memphis.....	3			2
Third Texas.....	Waco.....	1			
Third Texas.....	El Paso.....	2			1
Third Texas.....	Austin.....	1			
Third Texas.....	San Antonio.....	1			
Third Texas.....	Houston.....	1			
Fourth Texas.....	Dallas.....	2			2
Fourth Texas.....	Fort Worth.....	2			2
West Virginia.....	Wheeling.....				2
First Wisconsin.....	Milwaukee.....	2			
First Wisconsin.....	Oshkosh.....	1			1
Second Wisconsin.....	Warsaw.....	1			1
Second Wisconsin.....	Chippewa Falls.....				1
Second Wisconsin.....	Eau Claire.....	1			
Second Wisconsin.....	Ashland.....	2			3
Second Wisconsin.....	Haywood.....	1			
Total.....		23	160	21	151

STATEMENT SHOWING THE NUMBER OF EXAMINATIONS MADE BY COLLECTORS AND DEPUTY COLLECTORS WITH INTERNAL-REVENUE MICROSCOPES, OF PRODUCTS EXPOSED FOR SALE AS BUTTER OR FOR BUTTER, WITH A VIEW TO ASCERTAINING WHETHER THEY WERE REALLY OLEOMARGARINE.

District and State.	Found to be butter.	Found to be oleomargarine.	Total.
Alabama.....	6	2	8
Arkansas.....	34		34
First California.....			
Fourth California <i>a</i>			
Colorado <i>b</i>	35		35
Connecticut <i>c</i>	16		16
Florida.....			
Georgia.....	39		39
First Illinois.....	63		63
Fifth Illinois.....	7		7
Eighth Illinois.....	42		42
Thirteenth Illinois.....	6		6
Sixth Indiana.....	104		104
Seventh Indiana.....	6		6
Third Iowa.....	11		11
Fourth Iowa.....	47		47
Kansas.....	16		16
Second Kentucky.....			
Fifth Kentucky <i>d</i>			
Sixth Kentucky.....	13		13
Seventh Kentucky.....	72		72
Eighth Kentucky.....			
Louisiana <i>e</i>	2		2
Maryland <i>f</i>			
Third Massachusetts.....	142	2	144
First Michigan.....	153		153
Fourth Michigan.....	9		9
Minnesota.....			
First Missouri.....	21		21
Sixth Missouri.....	66		66
Montana <i>g</i>	70		70
Nebraska <i>h</i>	68		68
New Hampshire <i>i</i>	3		3
First New Jersey.....	136		136
Fifth New Jersey.....	17		17
New Mexico <i>j</i>	44	15	59
First New York.....	108		108
Second New York.....	57		57
Third New York.....	231		231
Fourteenth New York.....			
Twenty-first New York.....			
Twenty-eighth New York.....	20		20
Fourth North Carolina.....			
Fifth North Carolina.....			
First Ohio.....	29	3	32
Tenth Ohio.....	11		11
Eleventh Ohio.....			
Eighteenth Ohio.....	2,559		2,559
Oregon <i>k</i>			
First Pennsylvania.....	35		35
Ninth Pennsylvania.....			
Twelfth Pennsylvania.....			
Twenty-third Pennsylvania.....	37		37
South Carolina.....			
Second Tennessee.....			
Fifth Tennessee.....	31		31
Third Texas.....			
Fourth Texas.....			
Second Virginia.....	56		56
Sixth Virginia.....	48		48
West Virginia.....	8		8
First Wisconsin.....	159		159
Second Wisconsin.....			
Total.....	4,637	22	4,659

a Including the State of Nevada.

b Including the Territory of Wyoming.

c Including the State of Rhode Island.

d Has no instrument.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and counties of Accomack and Northampton, in Virginia.

g Including the Territories of Idaho and Utah.

h Including the States of North and South Dakota.

i Including the States of Maine and Vermont.

j Including the Territory of Arizona.

k Including Alaska and the State of Washington.

STATE AND TERRITORIAL LAWS RELATING TO OLEOMARGARINE.

Alabama.—An act approved February 28, 1887, relative to adulteration of food, prohibits the sale of oleomargarine under any but its true name branded upon the package. In addition, each purchaser at the time of purchase must be informed of the nature of the article.

Arizona.—There are no statutory provisions in force relative to oleomargarine.

Arkansas.—This State has had no legislation relative to oleomargarine, butterine, or other similar substances.

California.—By an act approved March 2, 1881, it is prohibited to manufacture or sell any article having the semblance of natural butter, and which is not the exclusive product of the dairy, except under its true and appropriate name, and unless each roll or package of such substance has the name distinctly painted, branded, or stamped thereon.

Colorado.—An act approved April 6, 1885, provides that no person shall manufacture, import, or bring into the State, or sell oleomargarine, butterine, suine, or any other substance made in imitation of or having the semblance of butter, which substance is not made wholly from pure cream or milk, unless he shall first obtain a license for such purpose from the county, town, or city within which such manufacture or sale shall be carried on.

The license fee to manufacture is \$1,000 per annum; to sell, \$500 per annum. Every package, wrapper, or vessel containing a butter substitute must be branded with the appropriate name in four conspicuous places. Hotels, restaurants, boarding-houses, etc., serving butter substitutes must keep four notices to that effect conspicuously posted in the dining-rooms of their establishments.

Connecticut.—The law of this State prescribes that no imitation butter shall be sold unless there is a plain sign at the outer main entrance to the establishment bearing the words "sold here," preceded by the name of the imitation article. All oleomargarine must be kept in packages appropriately marked with the name of contents, and the seller must orally inform each buyer that the substance is not butter, and must give the buyer the name of the imitation article. Any article resembling butter and not made wholly from the milk of cows is defined to be imitation butter.

Delaware.—An act of February 10, 1879, as amended March 21, 1883, prohibits the manufacture or sale of oleomargarine unless the words "artificial butter" be conspicuously placed upon the tub, box, table, counter, bench, or other vessel or receptacle holding the substance.

Florida.—An act approved February 17, 1881, makes it a misdemeanor to knowingly or willingly sell spurious preparations as butter, and imposes penalties upon hotel and boarding-house keepers who knowingly or wilfully, without giving notice to guests at the table, supply spurious butter for the use of such guests.

Georgia.—Under section 1 of an act approved September 26, 1883, it is prohibited to willfully or knowingly sell any adulterated article of food unless the package or vessel containing the same has attached thereto a true and correct analysis of the article, and notice is given the purchaser, at the time of sale, that the article is adulterated.

Idaho.—Section 6917 of the revised statutes of Idaho, 1887, provides as follows, and is all the law relative to oleomargarine:

Every person who sells, or keeps for sale, or offers for sale, or otherwise disposes of oleomargarine, butterine, mixture imitating butter, or adulterated butter under the name of or under the pretense that the same is butter, or keeps for sale or manufact-

ure oleomargarine, butterine, mixture imitating butter, or adulterated butter, without branding the same or the package in which it is contained, on the outside thereof, with the word "oleomargarine," "butterine," or "adulterated butter," is guilty of a misdemeanor.

Illinois.—An act approved June 1, 1881, prohibits the manufacture and sale of oleomargarine, except under its true name, stamped on each roll, parcel, or vessel containing the substance, or unless the purchaser is fully informed by the seller of the true name and ingredients of the article.

Section 4 of the act requires that the percentage in which oleomargarine, suine, butterine, etc., is mixed with butter be stated upon each package of such compound; the seller must also likewise inform the purchaser.

Indiana.—An act of March 3, 1883, requires that imitation butter shall be branded "oleomargarine."

Iowa.—An act approved March 27, 1886, requires all manufacturers of imitation butter to clearly and durably brand each tub, firkin, box, or other package, with the true name of contents. The law also provides penalties for selling imitation butter not so marked, and for failure to distinctly notify the purchaser of the nature of the substance and to deliver to him a written statement referring to and giving the true name of the substance sold. In hotels, boarding-houses, restaurants and other places of public entertainment where imitation butter is served, patrons must be notified of the fact by means of a printed placard.

Kansas.—By an act approved March 2, 1889, entitled an act to provide against the adulteration of foods and drugs, it is prohibited to manufacture or sell oleomargarine, butterine, etc., under a false name; these mixtures must be distinctly labeled as such.

Kentucky.—This State has had no legislation relative to oleomargarine, etc.

Louisiana.—An act approved July 8, 1886, prohibits the sale, handling, or giving away of oleomargarine, butterine, etc., except when so labeled as unmistakably to indicate the true composition thereof.

Maine.—An act approved March 3, 1885, to amend chapter 128 of the Revised Statutes relating to the sale of unwholesome food, prohibits the manufacture or sale of oleomargarine or any other butter substitute.

Maryland.—It is prohibited to manufacture oleomargarine, butterine, etc., or to sell or offer the same for sale.

Massachusetts.—Section 17, chapter 56, Public Statutes, prohibits the sale of any substance made in imitation or semblance of butter, and which is not produced exclusively from milk or cream, unless branded or marked "adulterated butter" or "oleomargarine." Retailers must see that each package is accompanied by a label or wrapper conspicuously bearing the words "adulterated butter," or "oleomargarine."

Michigan.—An act approved June 9, 1887, prohibits the sale as butter or for butter of any oleomargarine, butterine, or other article or substance resembling butter not made exclusively from milk or cream. The act also requires conspicuous notices to be posted up in hotels, restaurants, and other similar places using imitation butter, and furnishing food to persons paying for the same.

Minnesota.—An act approved March 2, 1887, being supplementary to and in aid of an act of March 5, 1885, prohibits the manufacture or sale of oleomargarine or adulterated butter. It is also prohibited to have in possession oleomargarine or other similar butter substitutes that have been colored to resemble natural butter.

Mississippi.—An act approved March 9, 1882, provides that every person dealing in oleomargarine, or other similarly manufactured butter, must distinctly mark or brand the same "oleomargarine," or with whatever name it may be known by, and requires every dealer in the article to pay a privilege tax of \$50.

Missouri.—The law requires that the name of any substance made in imitation of butter shall be clearly and indelibly branded, marked or labeled upon the packages. Hotels, boarding-houses, etc., serving oleomargarine must clearly and legibly mark the vessel in which such compound is served with the words "oleomargarine" or "impure butter."

Montana.—Any article or compound not the exclusive product of the dairy is oleomargarine. Each package containing such substance must be marked "oleomargarine butter." In cases of retail sales the purchaser must be furnished with a label bearing the printed words "oleomargarine butter." Hotels, restaurants, boarding-houses, etc., using oleomargarine, butterine, or any other butter substitutes, shall post up three notices in the English language and one in the German language conspicuously in the rooms where meals are served, bearing the true and common name of the substitute over the words "used here instead of butter."

Nebraska.—An act which took effect February 24, 1883, provides that any article in semblance of natural butter, that is not made exclusively from milk or cream, shall be distinctly and durably branded, stamped, or marked "oleomargarine" or "butterine." Retailers must deliver with each parcel a label bearing the words "oleomargarine" or "butterine."

Nevada.—Under an act approved February 4, 1881, all packages containing any article in semblance of natural butter manufactured or offered for sale, and which is not made exclusively from milk or cream, must bear the word "oleomargarine" distinctly branded or marked thereon.

New Hampshire.—A law of August 26, 1885, provides against the sale of butter substitutes unless they are colored pink. This requirement renders the law practically prohibitory.

New Jersey.—An act of March 22, 1886, provides against the sale of oleomargarine or any substance in semblance of natural butter except when the tubs, pails, boxes, firkins, vessels, or other packages containing the same are marked or labeled with the words "oleomargarine," "imitation butter," etc., and have painted thereon a black stripe, at least 3 inches wide, midway between the top and bottom, and completely encircling the package.

An act supplemental to the above, approved April 21, 1887, prohibits the sale or having in possession for purposes of sale of oleomargarine, butterine, etc., containing any coloring matter whatever, and requires retail dealers selling less than the original package to furnish the purchaser with a printed card or notice of the nature of the substance.

New Mexico.—Section 4 of a food act of February 23, 1889, makes it a misdemeanor to sell any article of food which is not of the nature, substance, and quality of the article demanded by the purchaser.

New York.—The law of this State, as amended June 4, 1886, is prohibitive.

North Carolina.—There is no law in this State relative to oleomargarine.

North Dakota.—Under the law of this State any one selling or offering for sale adulterated butter, or oleomargarine, without labeling, branding, or marking the substances "adulterated butter" or "oleomargarine," or, in case of retail sales, without delivering to the pur-

chaser a label or wrapper bearing these words in printed letters, shall forfeit \$100 for the first offense, and for every subsequent violation, \$200.

Ohio.—An act passed March 7, 1890, to take effect May 1, following, prohibits the manufacture or sale of oleomargarine if the substance is made in semblance of butter. Section 2 of the act reads:

* * * It is further provided that nothing in this act shall be construed to prohibit the manufacture or sale of oleomargarine in separate and distinct form, and in such manner as will advise the consumer of its real character, free from any coloring matter or other ingredient causing it to look like or to appear to be butter.

NOTE.—A letter dated October 30, 1890, received as this report goes to press, from the collector of internal revenue at Cleveland, Ohio, states as follows:

* * * I might add that the oleomargarine business is at a high tide here since the first of the month and that the State law is practically inoperative.

Oregon.—Under an act approved February 25, 1889, oleomargarine and other butter substitutes can not be sold unless they are so marked as to plainly establish their true character and distinguish them from genuine dairy products. In public dining and eating rooms where such substances are served, guests shall be informed of the fact by notice printed upon the bill of fare, or conspicuously posted in the room.

Pennsylvania.—An act of May 21, 1885, provides against the manufacture or sale of oleomargarine or other imitation or adulterated butter.

The act referred to repealed an act of May 24, 1883, regulating the manufacture and sale of oleomargarine. It has been vigorously resisted by manufacturers and dealers. On May 3, 1887, it was declared constitutional by the Supreme Court. Nevertheless, there are several manufacturers in Philadelphia and a large number of dealers in Pittsburgh.

Rhode Island.—Chapter 126, Public Statutes of Rhode Island, 1882, requires that every tub, firkin, box, etc., containing any substance in semblance of butter, and which is not made exclusively from milk or cream, shall bear the word "oleomargarine." Retailers of the substance must deliver to the purchaser a written or printed card bearing the word "oleomargarine."

South Carolina.—An act approved December 22, 1885, makes it a misdemeanor to fraudulently adulterate, for purposes of sale, any article of food.

South Dakota.—The office is unable to furnish satisfactory information respecting the law of this State.

Tennessee.—This State has no law upon the subject.

Texas.—Article 393, Chapter 2, Penal Code, provides punishment for the fraudulent adulteration, for purposes of sale, of any article intended for food.

Utah.—This Territory has no laws relative to oleomargarine, etc.

Vermont.—Section 3736 of the revised laws of Vermont, 1880, provides that any substance in semblance of butter, not the legitimate product of the dairy, manufactured or exposed for sale, must be distinctly branded, marked, or stamped with the word "oleomargarine." In cases of retail sales the seller shall deliver therewith to the purchaser a label bearing the written or printed word "oleomargarine."

Under an act approved November 18, 1886, imposing penalties for knowingly selling or offering to sell as butter any oleomargarine, butterine, or kindred substances, it is required that hotel, restaurant, board-

ing-house keepers, etc., who knowingly serve oleomargarine to guests, shall cause a placard bearing the words "oleomargarine used here," to be kept conspicuously posted on the wall of each room where food is furnished.

Virginia.—Under the laws of this State (see sections 1900 and 1901, code of 1887) all imitation butter manufactured for sale, or offered for sale, must be distinctly and durably stamped, branded, or marked with the word "oleomargarine" in plain Roman letters not less than half an inch square. In cases of retail sales the seller must deliver therewith to the purchaser a written or printed label bearing the word "oleomargarine."

Washington.—There is no law in force in this State restricting the manufacture and sale of oleomargarine.

West Virginia.—By an act approved February 28, 1885, it is prohibited to manufacture or sell any substance having the semblance of butter, which is not, exclusive of harmless coloring matter, salt, etc., the product of the dairy, unless the substance bears its true and appropriate name. The substance must also bear a statement of the fact that it is not made wholly from pure cream or milk, or a person selling to a consumer must furnish the latter a written or printed notice of the fact.

Wisconsin.—An act approved April 16, 1889, makes it a misdemeanor to manufacture or sell as or for butter any oleaginous substance or compound not produced from milk or cream.

Section 1, Chapter 185, Laws of 1887, requires persons dealing in or serving to guests any oleomargarine, butterine, or other similar substance to post up notices to that effect.

An act approved March 5, 1879, provides penalties for deceptive labeling of any package of food, drugs, or liquors.

Wyoming.—There is no law in this State relative to oleomargarine or other similar substances.

* * * * *

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 4.)

REPORT OF THE COMPTROLLER OF THE CURRENCY.

DEPARTMENT OF THE TREASURY,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, D. C., December 1, 1890.

SIR: In compliance with the provisions of section 333 of the Revised Statutes of the United States, I have the honor to submit for the consideration of Congress the twenty-eighth annual report of the Comptroller of the Currency, covering the operations of this bureau for the year ended October 31, 1890.

During the year 1865 nearly all banks in the United States operating under the laws of the several States entered the national system; hence, the accessions for that year were abnormally large. The number of associations added to the system during the period covered by this report is greater than for any other twelve months since that date. A larger number of associations are now in operation than ever before, and the additions made since the last annual report to the surplus and undivided profits of the banks composing the system evidence the fact that they have never been more worthy of public confidence than at the present time. A substantial increase in deposits and loans is also apparent. Comparatively few associations have gone into voluntary liquidation, and only a moderate number have become insolvent. Of those whose corporate existence would have expired during the report year a very large proportion have been granted extensions under the act of July 12, 1882. Viewed as a whole, the operations of the year have been attended with a gratifying degree of success.

Shareholders have, as a rule, received satisfactory returns upon their investments, and the people at large have been faithfully served. The growth of the system furnishes indubitable proof that it is admirably adapted to the requirements of a commercial people, and that its merits are becoming more generally recognized and appreciated.

No legislation affecting national banks has taken place during the period covered by this report.

Within the year 307 banks have been organized, having an aggregate capital of \$36,250,000. The number of banks in existence October 31, 1890, was 3,567, having in capital stock \$659,782,865; bonds deposited to secure circulation, \$140,190,900; and bank-notes outstanding, \$179,755,643, including \$54,796,907 represented by lawful money deposited to redeem circulation still outstanding.

The following table gives the number of banks organized during the year ended October 31, 1890, in each State and Territory, with their aggregate capital:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Texas	63	\$5,950,000	Massachusetts	3	\$350,000
Pennsylvania	27	2,375,000	Indiana	3	450,000
Missouri	20	4,400,000	District of Columbia	3	600,000
Nebraska	19	1,825,000	Vermont	3	175,000
Washington	18	1,550,000	North Dakota	3	400,000
Ohio	13	1,320,000	Utah	3	950,000
Illinois	10	1,725,000	Oklahoma	3	200,000
Iowa	9	1,750,000	Maine	2	100,000
New York	8	1,000,000	Minnesota	2	300,000
Colorado	8	2,000,000	Virginia	2	100,000
Wisconsin	8	525,000	Georgia	2	150,000
Kentucky	7	660,000	North Carolina	2	150,000
Tennessee	7	1,350,000	Wyoming	2	125,000
Maryland	7	750,000	Arizona	2	100,000
Oregon	7	485,000	Indian Territory	2	150,000
Montana	6	1,050,000	West Virginia	1	125,000
New Jersey	5	300,000	Florida	1	100,000
Alabama	5	350,000	Arkansas	1	50,000
Kansas	5	1,300,000	New Mexico	1	50,000
South Dakota	5	275,000			
Michigan	5	435,000	Total	307	36,250,000
Louisiana	4	650,000			

In the Comptroller's report for 1889 a similar table was given showing an accession of 211 banks located in 38 different States and Territories. The increasing popularity of the system will be apparent when it is observed that during the present report-year 307 new associations have joined the system, and that these are distributed among 41 States and Territories. Texas, with 63 new banks, again heads the list, followed in the order named by Pennsylvania, Missouri, Nebraska, and Washington. It is worthy of note that these States were the first five on the list in the report of last year, and in the same order, except that Missouri has advanced from fifth to third place.

Further comparisons with the report of 1889 exhibit the following suggestive changes of position in the list of accessions. Ohio has advanced from the twentieth place, with 4 new banks, to sixth place, with 13 organizations, while New York, which last year occupied the twenty-second place, with 3 accessions, now ranks ninth, with 8 new associations. This indicates that the system has maintained, and is increasing its hold upon the business communities of the leading States east of the Mississippi River, as well as in those located farther west and south. In Kentucky and Kansas smaller proportionate increases are noted. Other changes in position are not especially noticeable.

In this connection it is proper to call attention to the important accessions to the system in St. Louis and other Western reserve cities by the conversion of several conspicuous State banks and the original organization of others with ample capital. The recent rapid increase in the number of associations located in the Southwest and Northwest has done much to bring about these changes, and no doubt similar influences have caused Minneapolis and St. Paul to take their places in the list of reserve cities. The city of Brooklyn has also been placed in this category.

It thus appears that the persistent attacks made upon the national system, based, as a rule, upon misinformation and mainly incited by baseless prejudices, have failed to bring about its destruction or prevent its steady, indeed, rapid extension in all parts of the United States.

The involuntary confidence reposed by the people at large in the associations of which it is composed, growing stronger each succeeding year, has at last compelled their establishment in many communities long falsely taught to regard them as instruments of oppression and inimical to the public good. So the material and financial interests of the citizen prove, in time, more potent than the political prejudices of the partisan.

The following table exhibits the number of banks organized, failed, and in voluntary liquidation, and the net increase numerically each year since 1863.

NUMBER AND AUTHORIZED CAPITAL OF BANKS ORGANIZED AND THE NUMBER AND CAPITAL OF BANKS CLOSED IN EACH YEAR ENDED OCTOBER 31 SINCE THE ESTABLISHMENT OF THE NATIONAL BANKING SYSTEM, WITH THE YEARLY INCREASE OR DECREASE.

Year.	Organized.		Closed.				Net yearly increase.		Net yearly decrease.	
			In voluntary liquidation.		Insolvent.					
	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.
1863.....	134	\$16,378,700					134	\$16,378,700		
1864.....	453	79,366,950	3				450	79,366,950		
1865.....	1014	242,542,982	6	\$330,000	1	\$50,000	1,007	242,162,982		
1866.....	62	8,515,150	4	650,000	2	300,000	56	7,365,150		
1867.....	10	4,260,300	12	2,160,000	6	1,170,000		930,300		
1868.....	12	1,210,000	18	2,445,500	4	410,000			8	\$1,645,500
1869.....	9	1,500,000	17	3,372,710	1	50,000			9	1,922,710
1870.....	22	2,736,000	14	2,550,000	1	250,000	7			64,000
1871.....	170	19,519,000	11	1,450,000			159	18,069,000		
1872.....	175	18,958,000	11	2,180,500	6	1,806,100	158	15,001,400		
1873.....	68	7,602,700	21	3,524,700	11	3,825,000	36	253,000		
1874.....	71	6,745,500	20	2,795,000	3	250,000	48	3,700,500		
1875.....	107	12,104,000	38	3,820,200	5	1,000,000	64	7,283,800		
1876.....	36	3,180,800	32	2,565,000	9	965,000			5	340,200
1877.....	29	2,580,000	26	2,539,500	10	3,344,000			7	3,294,500
1878.....	28	2,775,000	41	4,237,500	14	2,612,500			27	4,075,000
1879.....	38	3,395,000	33	3,750,000	8	1,230,000			3	1,385,000
1880.....	57	6,374,170	9	570,000	3	700,000	45	5,104,170		
1881.....	86	9,651,050	26	1,920,000			60	7,731,050		
1882.....	227	30,038,300	78	16,120,000	3	1,561,300	146	12,357,000		
1883.....	262	28,654,350	40	7,736,000	2	250,000	220	20,668,350		
1884.....	191	16,042,250	30	3,647,250	11	1,285,000	150	11,109,980		
1885.....	145	16,938,000	85	17,850,500	4	600,000	56			1,518,500
1886.....	174	21,358,000	25	1,651,100	8	650,000	141	19,056,900		
1887.....	225	30,546,000	25	2,537,450	8	1,550,000	192	26,458,550		
1888.....	132	12,053,000	34	4,171,000	8	1,900,000	90	5,982,000		
1889.....	211	21,240,000	41	4,316,000	2	250,000	168	16,674,000		
1890.....	307	36,250,000	50	5,050,000	9	750,000	248	30,450,000		
Total.....	4,455	662,763,182	750	103,946,000	139	26,958,900	3,635	546,103,782	69	14,245,500
Deduct decrease							69	14,245,500		
Total net increase							*3,566	†531,858,282		

* One bank restored to solvency, making 3,567 going banks.

† The total authorized capital stock on October 31, was \$659,782,865; the paid-in capital, \$656,355,700, including the capital stock of liquidating and insolvent banks which have not deposited lawful money for the retirement of their circulating notes.

In the foregoing table it will be seen that the net increase in the number of associations during the year, after deducting the failed and liquidating, is 248, as compared with 168 the previous year, and 127 the average of the preceding ten years.

When the difficulties with which national banking associations are obliged to contend are duly considered, the continued growth of the system at an accelerating rate is remarkable. In spite of the fact that they are subjected to onerous requirements in connection with the issue of circulating notes, which has become unremunerative, they still find

themselves obliged to maintain their national character, in obedience to the desires of the public at large, which places security and economy above all other considerations in choosing the institutions through which its banking operations are to be conducted.

It would seem to be at variance with public duty to further delay granting such a just measure of relief as would properly facilitate the establishment of these necessary agencies at all points within the national domain where banking facilities are now inadequate.

It is capable of demonstration that the relief required is in entire harmony with the best interests of all, and that the burdens now unnecessarily and unjustly imposed rest at last upon the productive industries of the country.

AMENDMENTS TO PRESENT LAW.

In his report for 1889 the Comptroller called attention to the fact that the issuing of circulating notes by national banking associations was unprofitable. A majority of the banks are receiving no gain from this source, while many of them are suffering a slight loss. This results from the high rate of premium established in the market upon the bonds of the United States available for the purpose of securing note-issues. He then used the following language:

In the opinion of the Comptroller the law governing national banks should be amended so as to produce the following modifications:

(1) The minimum deposit of bonds to secure circulation should be fixed at 10 per cent. of the capital stock in respect to all associations having a capital of \$300,000 or less, and for all banks having a greater capital a minimum deposit of \$30,000 in bonds should be required.

(2) Circulation should be issued to the par value of the bonds deposited.

(3) The semi-annual duty on circulation should be so reduced as to equal one-fourth of 1 per cent. per annum.

These recommendations are renewed at the present time, without modification, except as to the first proposition, which might be so changed as to fix the minimum of bond deposit at the nominal sum of \$1,000 for each association without reference to the amount of its capital stock paid in.

The recommendations above quoted were made before the assembling of the present Congress, and prior to the passage of the act of July 14, 1890, providing for the monthly purchase of 4,500,000 ounces of silver bullion, and the issue of Treasury notes in payment therefor. The opinion had generally obtained that the amount of money then in circulation was insufficient and it was presumed by the Comptroller that Congress would not favorably consider so radical a change as the reduction of the minimum bond deposit of each association to \$1,000, until provision had been made for additional circulation of some character.

The passage of the bill above mentioned, authorizing the issue of notes in payment for silver bullion, is generally accepted as indicating the adoption of a new and permanent policy on the part of the General Government, and as tantamount to a declaration that the national banks are not to be made use of in the immediate future to supply the country with the additional circulation required.

This opinion is strengthened by consideration of the fact that bills formulated with great care and early introduced in Congress, providing for an increased and permanent issue of national bank notes, have not been seriously considered in the Congressional committees having jurisdiction of the subject-matter.

Whatever may be thought as to the expediency of the course above indicated, it is the part of wisdom to promptly adjust matters to the new conditions. If it is true that bank notes are not now needed in providing the money supply necessary to the proper conduct of the business of the country, then there is no just reason for continuing the enforced issue required by existing laws. In recognition of this fact, a bill (S. 3842) was reported to the Senate by Hon. John Sherman, from the Committee on Finance, on the 15th day of July last, reading as follows:

Be it enacted, etc., That the compulsory requirement of deposits of United States bonds with the Treasurer of the United States by national banks is hereby limited in amount to one thousand dollars of bonds for each and every national bank: *Provided,* That the voluntary withdrawal of bonds for the retirement of national bank notes shall not exceed the sum of three million dollars in any one month: *And further provided,* That this act shall not apply to the deposit of bonds which may be required by the Secretary of the Treasury to secure deposits of public moneys in the national banks.

SEC. 2. That upon any deposit already or hereafter made of any United States bonds bearing interest in the manner required by law, any national-banking association making the same shall be entitled to receive from the Comptroller of the Currency circulating notes of different denominations in blank, registered and countersigned as provided by law, not exceeding in the whole amount the par value of the bonds deposited: *Provided,* That at no time shall the total amount of such notes issued to any such association exceed the amount at such time actually paid in of its capital stock.

SEC. 3. That all acts and parts of acts inconsistent with the provisions of this act be, and the same are hereby, repealed.

It will be observed that the bill provides:

- (1) That no association shall be required to maintain a bond deposit of more than \$1,000 to secure circulation.
- (2) That every association may issue circulation equal to the par value of its bonds so deposited.
- (3) That the monthly withdrawal of bonds under the act shall not exceed \$3,000,000 in the aggregate.

Under all the circumstances the Comptroller has no hesitation in earnestly recommending the passage of this bill.

It is a well-known fact that the circulation of national banks is in process of retirement. During the five years ended October 31, 1890, the aggregate of their circulation based upon deposit of United States bonds has been reduced from \$276,304,189 to \$124,958,736, showing a net decrease during the five years of \$151,345,453. The net average decrease for each of the past five years is \$30,269,090.

This is more significant when we take into account the fact that during this period there has been an average yearly increase of 168 in the number of national banks and an increase of 839 in the aggregate.

It is evident, therefore, that causes are in operation which, unless removed, will in the near future reduce the circulation of national banks to the minimum requirements of the law.

On the 18th day of July, 1890, there were 3,484 national banks in operation having an outstanding circulation of \$126,323,880, secured by \$144,624,750 of United States bonds held in trust by the Treasurer of the United States. Of this bond deposit \$44,241,452, representing circulation to the amount of \$39,817,307, was in excess of the minimum required, and hence subject to withdrawal at the pleasure of the banks. It is to be presumed that the managers of these associations are fully advised as to their interests, and that so fast as the advancing premium on bonds renders the issue of circulating notes possible only at a loss they will surrender their circulation and withdraw their bonds. This makes probable a steady withdrawal of bonds to the amount of

\$44,241,452, and the permanent retirement of \$39,817,307 of circulating notes, unless some change in existing law affords relief.

It is difficult to understand how the present withdrawal of national-bank notes can benefit any citizen of the United States. They are secured by a deposit of United States bonds, which are now owned by the banks, and pledged for the redemption of their notes. If the banks should withdraw these bonds they would still be held by some one who would receive the interest thereon, and no change of ownership would in any way relieve the Government from the payment of either principal or interest. On the other hand it would appear from every point of view that an increase to par of circulation would result in benefit to every interest in any way affected.

Upon the basis of the bond deposit of July 18, 1890, the increase of note issues to par of bonds would enable the banks to immediately augment their circulation by the sum of \$14,462,475, without the purchase by them of another bond. This would increase the revenues of the General Government, under existing laws, \$144,624.75 per annum, that being the amount of the tax or duty upon the additional issue of notes, and no increased expenditure on its part would be caused thereby.

It would benefit the people by immediately increasing the amount of money in general circulation to the extent of \$14,462,475. This increase, equal to three months' purchase of silver bullion, would have been very effective in relieving the present monetary stringency if the bill under discussion had become a law during the first session of the present Congress.

It would have greatly facilitated the movement of crops for the current year and afforded relief to the general business of the country. Such an issue of bank notes would have been more marked and effective than the disbursement of a like sum of Treasury notes under the silver-bullion act, for the reason that the bank notes would have been issued at once, at a time when greatly needed, and promptly distributed to about 3,500 banks located at various market towns and trade centers in every State and Territory, while the Treasury notes used in payment for silver bullion are issued in monthly installments and go chiefly to large dealers in the city of New York, thus delaying their general distribution.

We can now consider the effect of that provision in the bill reducing to \$1,000 the minimum of bond deposit made to secure circulation by each association. As has been stated, the bonds held as security for circulation by all associations on July 18, 1890, aggregated \$144,624,750. Under the operations of existing law these holdings may be reduced to \$100,383,298, making a possible withdrawal of \$44,241,452.

It is pertinent to inquire as to the probable withdrawal of bonds under the operations of this bill if it should become a law, and the consequent decrease in circulating notes. It is ascertained that on July 18, 1890, there were 928 associations holding bonds in excess of the minimum requirement. Of the \$70,183,750 in bonds deposited by these 928 associations, \$44,241,452 was in excess of the minimum. If these 928 associations find it for their interests to now maintain a deposit of bonds in excess of legal requirements, while they are entitled to only 90 per cent. of circulation, it seems certain that they will not withdraw bonds now pledged after the issue of circulation shall be increased to 100 per cent. of bonds. Therefore we are safe in estimating that the \$70,183,750 of note-issues to which these 928 banks would be entitled under the Sherman bill upon bonds now on deposit would not be diminished but might be increased.

In regard to the 2,556 associations which now maintain a no larger bond deposit than is obligatory under existing laws, it may be said that their operations under the provisions of the Sherman bill can not be so definitely predicted. If we proceed upon the hypothesis that each would reduce the amount of its pledged bonds to the one thousand-dollar minimum, we ascertain that their circulation would stand at \$2,556,000. If then the 928 associations in the first class should maintain a circulation of \$70,183,750 and the 2,556 associations in the second class should reduce their issues to the lowest possible point, to wit, \$2,556,000, the total circulation of all the associations would be \$72,739,750, which is \$53,584,130 less than the amount outstanding July 18, 1890. This sum may be considered as the maximum of contraction probable under present conditions in case the Sherman bill should become a law.

It must be remembered, however, that only \$3,000,000 of bonds can be withdrawn each month, so that the monthly contraction would in any event be limited to the latter amount and the retirement of the sum indicated would necessarily be distributed over a period of about two years. The possible contraction under existing law was \$39,817,307 at the date under consideration, while the maximum probable reduction under the Sherman bill is \$53,584,130. When we come to consider that under the proposed law the issue of circulation would be more profitable and the organization of new banks greatly increased, it seems probable that the retirement would not be permanently accelerated or increased thereby, while it is certain that the first effect would be to cause an expansion of nearly \$15,000,000.

Again, it is clear that the Secretary of the Treasury will, for most of the time during the next seventeen years, be a purchaser of United States bonds, for account of the sinking fund at least, and that therefore it is for the interest of the people whom he represents that the premium on these bonds should rule low. To this end it is important that the new associations, which are now being organized with greater rapidity than at any time for the past twenty-five years, should not be forced to appear in the bond market as unwilling purchasers in competition with the Secretary of the Treasury.

During the year ended October 31, 1890, there have been organized 307 new associations, and they have been obliged by law to purchase in the open market interest-bearing bonds of the United States of the par value of \$6,680,750 for deposit to secure notes for circulation, thus increasing the demand for these securities and adding in some degree to the premium paid by the Secretary of the Treasury upon all his purchases for the same period. If the Sherman bill had been in operation these purchases would have been only \$307,000 or \$6,373,750, less than the amount above stated. Hence it seems certain that the proposed legislation would in this respect result in a saving to the people. So, from every point of view, the passage of the Sherman bill seems calculated to promote the welfare of both the banks and the people.

The Comptroller has deemed it proper to discuss this measure at considerable length, for the reason that no other legislation seems probable during the second session of the present Congress and he deems it to be of very great importance that so much, at least, should be done for the relief of the associations under his official supervision.

He has not, however, in any degree modified his views as to the necessity for a reduction of the rate of duty imposed upon national-bank currency. The imposition of such a tax can not be successfully defended upon any ground. The necessities of the Government can

not be pleaded as an excuse, nor is it true that any ordinary deficit in revenues would justify the General Government in making the issue of circulation obligatory upon the banks, and then in taxing them for the involuntary exercise of a franchise which is without value.

It must be borne in mind that this duty was imposed at a time when the Government was engaged in a war of gigantic proportions and that a very considerable profit on circulation was then realized by national banks. These conditions are now radically changed; profound peace has prevailed for twenty-five years and the debt of the Nation has long since ceased to be a burden. All other internal war taxes have been abolished, except those imposed upon spirits and tobacco, and these are retained only because they are generally regarded as penalties properly imposed upon the manufacture or sale of articles the use of which is deemed incompatible with the public good. To relieve the banks of this tax would indirectly benefit the public who deal with them, as it would reduce those expenditures which are necessarily taken into consideration in fixing rates of discount and exchange.

It is proper also to call attention to the fact that the banks are otherwise called upon to pay for the expenses attending the redemption of their notes by the Treasurer of the United States, for the engraving of the plates from which their notes are printed, and for the compensation of the entire corps of examiners, the assessments made upon the banks during the last fiscal year for the above purposes having aggregated \$269,516.10.

The above is in addition to the duty on circulation, which during the last fiscal year amounted to \$1,254,839.65. The entire sum received in taxes from these associations since the inauguration of the system is \$138,918,975.22.

The rate of duty above recommended, one-fourth of 1 per cent. per annum, would produce a sum more than sufficient to reimburse the Government for all expenditures on account of the banks, the entire salary-list of clerks included.

DEPOSITS.

The deposits of a national bank are now its principal source of profit. Originally they realized a profit upon circulation as well as deposits. The high rate of premium commanded in the market by the interest-bearing bonds of the United States, which are required to be deposited by these banks as security for their circulation, has rendered the issue of circulating notes, in most localities, unprofitable.

Hence national banks now organizing issue only so much of circulation as is obligatory under the law. They are fully cognizant of the fact that no profit will be realized on account of the right to issue notes, and proceed in their organization mainly because of the gain to result by reason of deposits.

The deposits of a bank usually bear a close relation to the degree of confidence reposed in it by those who live within the sphere of its business activities. The unprecedented success which has, as a whole, attended the operations of banks in the national system during its twenty-eight years' trial, has inspired a degree of confidence not attained by any of its predecessors. In the early years of the system depositors were in some degree doubtful as to its success, and deposits were correspondingly meager.

It is curious to note how steadily the relative proportion of deposits to capital has increased from year to year, and how close a relation the

increased gain by reason of augmented deposits bears to the diminished profits by reason of note-issues. This is illustrated by noting the relative increase of capital and deposits during the period extending from January 1, 1866, to October 2, 1890. At the former date the aggregate capital of all national banks amounted to \$403,357,346, and their individual deposits were \$520,212,174. At the latter date the aggregate capital had increased to \$650,447,235, and the individual deposits to \$1,564,845,275. During this period of about twenty-five years the capital stock account shows an increase of \$247,089,889, equal to 61 per cent., while the individual deposits exhibit an increase of \$1,044,633,101, or over 200 per cent.

This comparison indicates that the rate of increase of deposits has been relatively nearly four times that of capital. While this growth is, in a certain degree, attributable to the general increase of the capital and business of the country, it is to a greater extent owing to the age of the system and the unexampled success which has attended its operations and the increased confidence thereby inspired. Whatever may be the opinion entertained with regard to the expediency of granting to banks the right to issue notes for circulation, it will be universally conceded that the public welfare is promoted by the augmentation of bank deposits. In this respect we find the interests of the banks and of the whole people identical. It is of great importance that the circulating medium of the country be kept within the channels of trade. Whenever the surplus earnings of the wage-workers, the professional men, the farmers, the manufacturers, and the tradesmen are permitted to remain idle in the custody of individuals, legitimate borrowers are caused to pay increased rates of interest, and business and commerce languish for want of adequate banking facilities.

It is true, beyond controversy, that the national system is admirably adapted to the most thorough and complete utilization of the present supply of money, and all good citizens, and especially those who are honestly of the opinion that this supply is inadequate to the demands of business, should oppose any and all efforts to embarrass or destroy an admirable system in successful operation when no opponent is able to suggest any agency adapted to an equally efficient service.

INTEREST ON DEPOSITS.

There is no provision of law prohibiting the payment of interest on deposits by national banks.

It is not proposed at this time to discuss the expediency of such a course when it is confined to the regular customers of the association who reside near it, or conduct business within, the legitimate sphere of its operations. Recent developments, however, have called the attention of the Comptroller to the embarrassments which sometimes result from the payment of interest to non-resident depositors, who are not so directly interested in the success of the association. Non-resident stockholders may be desirable in communities possessing an inadequate supply of local banking capital, but non-resident depositors who are only attracted by the payment of liberal rates of interest are a source of possible if not probable danger.

The regular customers of a bank living in the vicinity of its location, dependent upon it for accommodations, and personally acquainted with its managers, are not likely to lose confidence in its solvency, if it is conducted with ordinary prudence. As a rule, they are so situated as to suffer by its embarrassment or failure, and hence are disposed to

avoid any course that might shake its credit or prevent its extending usual accommodations to its patrons. They are daily brought in contact with its local shareholders, who usually are persons of standing and influence, constituting a strong and effective corps of defenders whenever its credit is assailed by unfounded rumors. The local deposits of a bank are subject to periodical changes, which are well understood by intelligent bank managers, and being anticipated, are provided for without serious difficulty. Unusual fluctuations may cause more inconvenience, but can always be met by resort to means which every prudent banker will hold in reserve for such emergencies.

The case is different, however, when deposits have been abnormally increased by paying high rates of interest to non-residents. Upon sums thus secured there will evidently be a loss unless they are kept continually employed at full rates. Gradually this class of deposits comes to be regarded in the light of capital, upon which interest is paid in lieu of dividends, and if the latter exceed in rate the former the managers of the bank unwisely regard this manner of increasing the loanable funds of the bank as more profitable than an augmentation of its capital. For a time the conditions may be favorable, and increased dividends to shareholders result, but in due time the insecurity of the situation will become disagreeably apparent.

A case in point is where a series of crop failures has made collections in a large degree impracticable, resulting in numerous failures and a rapid decline in values. The newspapers disseminate exaggerated reports, and the more distant the point of observation the more hopeless seems the situation. Confidence is destroyed and the non-resident depositors, infected with the timidity which afflicts capitalists, insist upon repayment, and serious embarrassment, if not failure, results. The causes which precipitate the withdrawal of deposits are identical with those rendering it impossible for the association interested to realize upon its loans and discounts, and the unduly-extended institution finds itself ground to dust "between the upper and the nether millstone." Then there is an awakening to the fact that an increase of capital would have been infinitely preferable to interest-bearing deposits of non-residents.

The stockholder is a proprietor and can not withdraw his investment when danger is apprehended, nor can he receive dividends when the net earnings of the bank are insufficient for the purpose, but no adverse circumstances can prevent the depositor from demanding the return of his funds with the interest thereon, in accordance with the terms of the contract. Other illustrations, drawn from experience, might be given to further enforce the proposition that no bank should habitually strive to re-enforce its insufficient capital or unduly increase its earnings by seeking to secure the deposits of non-residents by the payment of interest.

BORROWED MONEY.

It has been shown that deposits are an important factor in successful banking. There is a marked distinction, however, between deposits and money borrowed. It is evident from a careful reading of the national-bank act that its framers clearly recognized this distinction. Hence they established a limit beyond which an association should not extend its liabilities for money borrowed. Section 5202 United States Revised Statutes reads as follows:

No association shall at any time be indebted or in any way liable to an amount exceeding the amount of its capital stock at such time actually paid in and remain-

ing undiminished by losses or otherwise, except on account of demands of the nature following:

- (1) Notes of circulation.
- (2) Moneys deposited with or collected by the association.
- (3) Bills of exchange or drafts drawn against money actually on deposit to the credit of the association or due thereto.
- (4) Liabilities to the stockholders of the association for dividends and reserve profits.

In the blank forms upon which the Comptroller requires banks to make their reports of condition appear the subheads "notes rediscounted" and "bills payable." These two items are supposed to include the liabilities subject to the limitation of the section quoted. It is found, however, that many bank officers charged with making these reports do not fully understand what transactions are to be classified under these two heads, and amounts which should appear there are frequently included in individual deposits or amounts due to banks. In regard to the general subject it may be said that a bank is organized for the purpose of lending money and not for the purpose of borrowing. It would therefore appear that no cashier or other officer of a bank should assume the power of borrowing money or rediscounting its paper without having been specially authorized so to do by the directors acting as a board, of which action duly authenticated minutes should be preserved in its records. Neither should the board, as a matter of prudence, exercise this power habitually, nor at any time, unless some exigency has arisen which makes it imperative. A frequent recourse to this expedient is a sure indication that the bank has accepted accounts to the proper conduct of which its capital is inadequate, or that it is inclined to unsafely extend its business.

Very frequently undue anxiety to divide large earnings induces managers to adopt this course, and in a few cases it results from excessive accommodations having been extended to the individual directors or enterprises in which they are interested as proprietors or stockholders. Having been duly authorized by the board of directors, the cashier of a bank may lawfully rediscount its notes or bills, or borrow money for its use upon such terms and in such manner as may be for its interest, and in the latter case may issue therefor such evidence of indebtedness as may be acceptable to the lender, provided it correctly sets forth the transaction. It has, however, become the custom on the part of some banks to treat the sums thus acquired as deposits, and to issue therefor certificates of deposit, sometimes payable on demand and in other cases payable upon short notice or at some fixed date. When this course is pursued the published reports of the bank do not disclose the fact that it is a borrower and the true condition of the association is not shown. Indeed, an increase in deposits will be apparent to those who peruse its statements, when in fact a withdrawal of deposits has been the cause which induced it to become a borrower.

The characteristic feature of the national system is the publicity given to the condition of the several associations of which it is composed, and a want of accuracy defeats the end in view. Instances have been brought to the attention of the Comptroller which lead him to the conclusion that some bank officers have resorted to the expedient of publishing borrowed money as deposits for the purpose of exhibiting to the public a growth in business which would place competing institutions who were more scrupulous at a disadvantage. Cases of this kind are exceedingly rare, however, and the motive which prompts such conduct is inconsistent with that high sense of honor and that unimpeachable integrity which so conspicuously characterizes bank managers

as a class. It is not an easy matter for the Comptroller nor for a bank examiner to decide, in a certain class of cases, whether a particular liability should be classed as a deposit or as a bill payable. Those charged with the conduct of the banks concerned, however, ought to be able to do so with reasonable certainty.

Ordinarily all funds intrusted to the custody of a bank upon which no interest is paid may, for the purposes of this discussion, be classed as deposits. This is also generally true of funds belonging to its local customers, upon which interest is paid by the bank, provided that the rate is so low as to leave a fair profit when a safe proportion is invested by the bank at current rates. But in all cases where the creditor demands security and receives a rate of interest approximating or exceeding that paid by legitimate borrowers in high credit it is evident that all the conditions exist which characterize a loan of money, and funds thus secured can not properly be classified as deposits. The items reported as deposits, which most frequently invite the criticism of this office, arise out of transactions like these:

(1) A bank doing business in a locality where rates of interest rule high negotiates with persons living at distant points, where loanable funds are more abundant, and secures certain sums for a fixed period and at a rate of interest current for loans at the place where the lender resides, issuing a certificate of deposit therefor.

(2) A bank similarly situated issues its certificates of deposit payable at a future date, drawing interest, and in some cases accompanied by collaterals, and places these certificates with a broker or agent for sale.

(3) An association in need of funds secures advances from a correspondent bank upon open account, or upon issue of a certificate of deposit, paying interest on the same, and in many cases pledging its bills discounted as security.

These questionable transactions take other forms, but those described are the most common.

It is evident that in the cases mentioned all the characteristics of a loan of money obtain except the form of the instrument which evidences the indebtedness. The creditor in each case is a non-resident, who expects no ordinary banking accommodations from the debtor association, and is only induced to make the transaction by the receipt of interest.

To enter such items under the head of deposits is to defeat the administration of the law, for it is evident that an enforcement of the provisions of section 5202, United States Revised Statutes, will be impracticable if a proper discrimination is not made between deposits and money borrowed.

DOMESTIC EXCHANGES.

In his annual report for 1889 the Comptroller took occasion to refer to the valuable services rendered to the people of this country by the associations composing the national banking system in facilitating exchanges and collections and reducing the rate of charges therefor. An investigation then made developed the fact that no data in reference to this very important subject were accessible, and that, in fact, no attempt had ever been made to procure statistics bearing upon this point. Further reflection led him to believe that an attempt should be made to procure the desired information through the agency of the national banking system.

In no country are banks more generally employed by all classes of people than in the United States. Almost every person engaged in

any form of business activity makes use of these institutions in a greater or less degree. Each bank becomes the clearing-house for its patrons and its operations faithfully reflect the character and magnitude of the business conducted by those whom it serves. Hence if it were possible to analyze and classify the transactions of all the banks and bankers of the United States a vast amount of valuable information would become accessible to the statistician and available to the legislator.

It is, of course, impossible to procure information as to the transactions of private persons or firms engaged in the business of banking, nor is it found practicable to reach, for this purpose, the banks organized under the laws of the several States, in many of which these corporations are not subject to such supervision or control as would be necessary for the purpose. We have at hand, however, the national banking system, composed of 3,567 associations, located at trade centers in every State and Territory. Through these widely distributed agencies the larger part of the banking business of the country is transacted. No other country has so extensive a single system under the supervision of a central bureau and available for statistical purposes. It is believed, therefore, that the movements exhibited by detailed reports from these associations will prove of great value in ascertaining the needs of the country and will make possible a just estimate of the utility of the national banking system in facilitating the exchanges indispensable in all commercial and industrial operations.

In June last the Comptroller came to the conclusion that the value of the information desired would warrant him in addressing to each national banking association a circular letter requesting a statement of the amount of drafts drawn during the year ended June 30, 1890:

(1) Upon national and other banks in the cities of New York, Chicago, and St. Louis, separately stated;

(2) Upon banks located in other reserve cities; and

(3) Upon all other banks.

The first subdivision called for a separate statement of amounts drawn upon banks located in the cities of New York, Chicago, and St. Louis. These were selected for the reason that they only were central reserve cities. Amounts drawn upon the other reserve cities were to be stated in the aggregate only. A statement of the amounts drawn upon each was desired but was not called for on account of a disposition to avoid imposing any unnecessary labor upon the clerical force of the several associations. The banks were also requested to report the estimated average rate per cent. of premium received and paid.

On the 30th day of June last 3,438 national banks were in operation, and to the cashier of each the circular letter above outlined was addressed, and of these 3,329 have furnished the information desired.

The total amount of drafts drawn by these associations during the year ended June 30, 1890, was \$11,550,898,255. We find that of this amount there was drawn on New York \$7,284,982,634; on Chicago, \$1,084,574,558; on St. Louis, \$188,765,842; on other reserve cities, \$2,527,757,482, and on all other banks and bankers, \$464,817,739. From this statement it appears that of the total sum 63.07 per centum was drawn on banks in New York, 9.39 per centum on Chicago, 1.64 per centum on St. Louis, 21.88 per centum on other reserve cities, and 4.02 per centum on banks located elsewhere.

In order to illustrate the movements exhibited by these reports the following table has been prepared, showing the amounts drawn upon New York, Chicago, and St. Louis, the other reserve cities, and all other banks, together with the number of banks drawing upon each, and the

relative proportions of the several amounts to the total drafts drawn by all reporting banks:

Location of banks drawn upon.	Number of banks drawing.	Amount.	Percentage of total drafts.
New York.....	3, 147	\$7, 284, 982, 634	63. 07
Chicago.....	1, 024	1, 084, 574, 558	9. 39
St. Louis.....	481	188, 765, 842	1. 64
Other reserve cities.....	2, 334	2, 527, 757, 482	21. 88
All other banks.....	1, 080	464, 817, 739	4. 02
Total.....		11, 550, 898, 255	100. 00

In the following table is exhibited the amount of exchange drawn by all the national banks which have reported, classified by States, arranged in the order of total amounts drawn, and further subdivided so as to show the operations of banks in reserve cities, and other banks separately, during the year ended June 30, 1890:

AMOUNT OF DRAFTS DRAWN BY ALL REPORTING BANKS.

Location.	Reserve cities.		All other.		Total.	
	No. of banks.	Amount.	No. of banks.	Amount.	No. of banks.	Amount.
Massachusetts.....	56	\$817, 388, 523	200	\$782, 621, 156	256	\$1, 600, 009, 684
Illinois.....	19	956, 064, 990	166	405, 779, 072	185	1, 361, 844, 062
Pennsylvania.....	70	607, 941, 580	266	522, 460, 914	336	1, 130, 402, 494
New York.....	33	219, 802, 788	258	699, 941, 076	291	919, 743, 864
Ohio.....	23	476, 917, 278	207	295, 151, 750	230	772, 069, 028
Missouri.....	22	507, 075, 258	48	36, 701, 906	70	543, 777, 164
New Jersey.....	92		508	508, 700, 947	92	508, 700, 947
Connecticut.....			84	416, 047, 524	84	416, 047, 524
Michigan.....	8	133, 175, 228	102	212, 309, 453	110	345, 484, 681
Nebraska.....	9	175, 178, 713	117	155, 998, 780	126	331, 177, 493
Rhode Island.....			59	323, 357, 109	59	323, 357, 109
Minnesota.....	12	210, 880, 642	47	70, 381, 064	59	281, 262, 306
Maryland.....	19	230, 042, 384	37	30, 576, 751	56	260, 619, 135
Texas.....			148	241, 780, 749	148	241, 780, 749
Iowa.....			135	229, 878, 098	135	229, 878, 098
Indiana.....			99	186, 618, 301	99	186, 618, 301
Maine.....			77	162, 579, 412	77	162, 579, 412
Colorado.....			40	160, 755, 610	40	160, 755, 610
Wisconsin.....	3	53, 004, 946	61	96, 166, 931	64	149, 171, 877
Kansas.....			150	143, 467, 707	150	143, 467, 707
New Hampshire.....			51	134, 854, 170	51	134, 854, 170
Kentucky.....	10	61, 429, 389	59	71, 602, 539	69	133, 031, 928
Louisiana.....	10	108, 321, 969	7	12, 100, 066	17	120, 422, 635
California.....	2	24, 916, 035	35	85, 832, 599	37	110, 748, 634
Tennessee.....			44	94, 831, 961	44	94, 831, 961
Georgia.....			27	88, 055, 102	27	88, 055, 102
Vermont.....			47	85, 033, 920	47	85, 033, 920
Virginia.....			31	83, 719, 222	31	83, 719, 222
Washington.....			41	74, 334, 294	41	74, 334, 294
Oregon.....			33	58, 548, 436	33	58, 548, 436
Alabama.....			26	53, 335, 607	26	53, 335, 607
Montana.....			22	52, 223, 703	22	52, 223, 703
District of Columbia.....	11	42, 953, 575	1	3, 252, 730	12	46, 206, 305
North Carolina.....			20	45, 572, 126	20	45, 572, 126
South Carolina.....			15	41, 378, 067	15	41, 378, 067
Florida.....			15	35, 125, 031	15	35, 125, 031
South Dakota.....			36	32, 061, 974	36	32, 061, 974
Arkansas.....			8	31, 359, 123	8	31, 359, 123
Delaware.....			18	30, 949, 385	18	30, 949, 385
Utah.....			10	27, 349, 987	10	27, 349, 987
West Virginia.....			19	25, 167, 612	19	25, 167, 612
Mississippi.....			11	22, 948, 968	11	22, 948, 968
North Dakota.....			25	16, 553, 426	25	16, 553, 426
New Mexico.....			8	14, 837, 575	8	14, 837, 575
Wyoming.....			10	10, 413, 865	10	10, 413, 865
Idaho.....			6	8, 507, 703	6	8, 507, 703
Nevada.....			2	2, 695, 871	2	2, 695, 871
Arizona.....			2	1, 884, 380	2	1, 884, 380
Total.....	307	4, 625, 093, 303	3, 022	6, 925, 804, 952	3, 329	11, 550, 898, 255

In order that these movements may be properly understood they have been classified so as to indicate the points drawn upon, as will appear below. In doing this the operations in reserve cities have been separately tabulated, as follows:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL RESERVE CITIES.

Reserve cities.	On New York.	On Chicago.	On St. Louis.	On other re- serve cities	On all other banks.	Total.
New York.....	\$4,735,000	\$22,076	\$50	\$93,555,483	\$93,918	\$93,406,527
Chicago.....	617,269,027	189,489,974	4,560,458	87,520,559	57,224,972	956,064,990
Boston.....	778,099,468	2,073,376	981	33,698,529	3,516,174	817,388,528
Philadelphia.....	348,640,385	316,372	114,361	25,693,198	14,758,053	389,522,869
Kansas City.....	183,515,343	65,206,863	48,520,664	9,744,914	123,301	307,111,085
Cleveland.....	244,463,183	7,888,586	133,605	13,257,349	218,844	265,961,567
Baltimore.....	200,584,289	34,907	20,062	29,140,518	262,608	230,042,384
Pittsburgh.....	165,627,966	6,990,184	35,826	45,689,247	75,488	218,418,711
Cincinnati.....	165,390,565	10,090,399	4,560,209	28,534,246	2,380,292	210,955,711
Omaha.....	101,099,155	58,174,851	8,867,991	5,822,237	1,214,479	175,178,713
St. Louis.....	138,958,578	10,820,961	.....	9,832,648	48,844	159,661,031
Detroit.....	117,959,259	7,738,171	85,000	6,314,798	1,078,000	133,175,228
St. Paul.....	78,231,710	27,301,473	1,465,265	7,676,818	9,834,751	124,509,957
Albany.....	118,704,856	321	.....	1,930,584	.....	120,635,761
New Orleans.....	104,232,978	1,838,522	441,299	1,805,786	3,384	108,321,969
Minneapolis.....	50,269,542	22,701,733	.....	3,742,598	9,656,812	86,370,685
Louisville.....	53,937,813	1,874,133	656,795	4,299,888	660,760	61,429,389
Milwaukee.....	25,677,513	24,241,048	.....	3,071,726	11,659	53,004,946
Washington.....	37,761,643	69,911	.....	4,712,759	409,262	42,953,575
St. Joseph.....	26,215,909	6,465,812	4,846,055	689,931	2,087,435	40,303,142
San Francisco.....	20,369,221	2,218,111	.....	1,432,758	895,945	24,916,035
Brooklyn.....	745,500	.....	.....	.....	15,000	760,500
Total.....	3,582,488,903	445,556,284	74,308,561	418,169,574	104,569,981	4,625,093,303

The same classification applied to all banks located outside of the reserve cities is here introduced:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL STATES OUTSIDE OF RESERVE CITIES.

States and Territories.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other banks.	Total.
Massachusetts.....	\$200,648,448	\$570,000	.....	\$578,608,906	\$2,793,802	\$782,621,156
New York.....	667,787,723	172,794	.....	29,844,765	2,135,794	699,941,076
Pennsylvania.....	221,109,591	2,397,201	.....	293,363,071	5,591,051	522,460,914
New Jersey.....	422,797,533	20,000	.....	59,983,414	25,900,000	508,700,947
Connecticut.....	376,993,690	437,619	.....	38,551,215	65,000	416,047,524
Illinois.....	116,090,204	247,854,180	\$18,787,129	16,520,738	6,526,821	405,779,072
Rhode Island.....	183,637,000	.....	.....	121,911,075	17,809,034	323,357,109
Ohio.....	208,028,987	3,642,698	144,500	71,974,380	11,361,185	295,131,750
Texas.....	123,795,547	3,791,173	32,867,862	17,085,323	64,240,844	241,780,749
Iowa.....	78,640,690	135,036,300	3,118,559	6,947,589	6,134,900	229,878,098
Michigan.....	99,831,090	53,512,356	.....	55,865,192	3,600,815	212,309,453
Indiana.....	113,782,821	27,872,162	1,404,813	30,323,534	13,234,971	186,618,301
Maine.....	27,964,354	.....	.....	130,684,006	3,931,052	162,579,412
Colorado.....	92,655,978	13,356,676	6,813,118	22,699,810	25,230,028	160,755,610
Nebraska.....	48,565,988	24,692,324	3,247,624	70,919,250	8,573,594	155,998,780
Kansas.....	61,235,655	10,226,509	9,208,073	57,769,621	4,967,849	143,467,707
New Hampshire.....	6,112,470	.....	.....	128,201,048	540,652	134,854,170
Wisconsin.....	23,077,448	50,848,181	5,521	16,267,456	5,868,325	96,166,931
Tennessee.....	68,650,901	513,263	1,020,759	15,179,991	9,467,047	94,831,961
Georgia.....	78,120,516	.....	3,599	2,591,738	7,339,249	88,055,102
California.....	21,286,718	2,639,306	411,030	54,555,735	6,939,810	85,832,599
Vermont.....	31,152,408	.....	.....	52,994,825	886,687	85,033,920
Virginia.....	47,384,685	.....	.....	31,459,919	4,874,618	83,719,222
Washington.....	29,069,210	4,881,688	8,933	14,504,862	25,869,601	74,334,294
Kentucky.....	25,024,421	112,452	274,371	42,040,133	4,151,162	71,602,539
Minnesota.....	20,888,165	21,817,203	188,300	6,606,601	20,881,305	70,381,664
Oregon.....	21,802,719	4,066,019	204,757	21,101,749	11,373,192	58,548,436
Alabama.....	46,573,096	.....	86,701	3,076,447	3,599,363	53,335,607
Montana.....	26,670,396	5,848,649	2,813,569	5,842,342	11,048,147	52,222,703
North Carolina.....	34,980,194	.....	.....	7,646,336	2,945,596	45,572,126
South Carolina.....	38,151,687	.....	.....	1,558,571	1,667,809	41,378,087
Missouri.....	7,648,088	3,549,813	18,707,141	6,142,269	654,595	36,701,906
Florida.....	26,181,463	134,719	.....	1,512,290	7,295,929	35,125,031
South Dakota.....	12,075,478	14,448,035	.....	1,612,358	3,926,103	32,061,974
Arkansas.....	12,992,587	105,850	11,975,023	2,584,872	3,700,791	31,359,123
Delaware.....	6,303,405	.....	.....	24,024,943	21,037	30,949,385
Maryland.....	4,870,900	.....	.....	25,471,923	233,928	30,576,751
Utah.....	13,550,233	2,012,672	290,090	7,822,675	3,674,327	27,949,987
West Virginia.....	11,723,510	.....	.....	9,382,703	4,061,399	25,167,612
Mississippi.....	14,331,585	3,983	564,696	6,079,624	1,969,080	22,948,968
North Dakota.....	5,665,037	1,091,682	.....	2,491,001	7,305,706	16,553,426
New Mexico.....	7,911,905	645,168	787,502	1,514,006	3,978,994	14,837,575
Louisiana.....	5,833,067	1,365,615	.....	4,872,255	29,729	12,100,666
Wyoming.....	4,324,420	1,378,987	.....	3,557,196	1,153,262	10,413,865
Idaho.....	3,031,968	1,201,040	47,687	2,313,952	1,913,056	8,507,703
District of Columbia.....	3,036,185	.....	.....	207,106	9,439	3,252,730
Nevada.....	367,860	115,625	.....	1,597,661	614,725	2,695,871
Arizona.....	635,717	21,887	50,309	1,020,202	156,265	1,884,380
Total.....	3,702,493,731	639,018,274	114,457,281	2,109,587,908	360,247,758	6,925,804,952
By banks in reserve cities.....	3,582,488,903	445,556,284	74,308,561	418,169,574	104,569,981	4,625,093,303
Grand total.....	7,284,982,634	1,084,574,558	188,765,342	2,527,757,482	464,817,739	11,550,898,255

The magnitude of the transactions exhibited by the reports tabulated above is the feature which first attracts attention. It must be remembered that 109 national banks, with an aggregate capital of \$15,413,900, failed to report. Assuming that the amount of drafts drawn by the reporting and delinquent banks bore a like proportion to the capital employed, it would appear that \$287,334,573 must be added to the total of \$11,550,898,255, given above, in order to arrive at the entire amount of drafts drawn by all the banks in the national system during the year ended June 30, 1890. This would fix the estimated aggregate sum of all drafts drawn by all national banks at \$11,838,232,828.

But this does not include all operations of this character. Under

the national-bank act it is made the duty of the Comptroller to prepare for his annual report a statement exhibiting under appropriate heads the resources and liabilities and condition of the banks, banking companies, and savings-banks organized under the laws of the several States and Territories, such information to be obtained from other authentic sources when official information is not obtainable. In the discharge of this duty for the current year statistics have been procured which show the condition of 3,445 State banks and private banking companies, having a combined capital of \$229,579,345, all of which do a commercial banking business. There are also 149 loan and trust companies and 284 savings-banks, having capital stock, all of which transact more or less business of a commercial character. In addition to these there are a large number of institutions which decline to furnish statements to this Bureau. It will be observed that savings-banks having no capital are not taken into consideration as they draw very little exchange.

Basing the computation upon the amount of capital employed by these 3,878 institutions, operating outside of the national system, and assuming that their business operations bear the same proportion to their capital as in the case of national banks, it is estimated that drafts aggregating \$6,089,291,932 were drawn by banks and banking companies other than national banking associations, exclusive of those not reporting to this office.

In our endeavor to ascertain the entire amount of drafts drawn by all the banking institutions in the United States doing a commercial banking business it is necessary to combine the following items drawn by—

3,329 national banks (official).....	\$11,550,898,255
109 national banks (estimated).....	287,334,573
3,878 State banks, private bankers, etc. (estimated).....	6,089,291,932
Total.....	17,927,524,760

This is probably below the true amount rather than above it, for the reason that the amounts drawn by institutions neglecting to report and not estimated will exceed the amounts in the official statements representing transfers between banks in the same or different cities, thus duplicating considerable sums and unduly increasing the aggregates reported. The only attempt to estimate movements of this character which has been called to the attention of the Comptroller was made by Hon. John Jay Knox in the year 1878, and embodied in his annual report as Comptroller for that year. He uses the following language:

Great pains have been taken to obtain an estimate of the amount of exchange issued annually upon New York by the Western and Southern States. The amount drawn upon New York alone is estimated at nearly \$3,000,000,000 annually, and it probably will not be an exaggeration to say that not less than \$4,000,000,000 are annually drawn in exchange by the West and South upon the East. The amounts drawn upon each other by the banks in the commercial cities and States of the East is also great.

The estimate of Mr. Knox seems to have been intelligently made, and is certainly not discredited by the data collected. If, then, we accept the estimate made in 1878 as approximately correct, we can form some idea of the increased usefulness of the commercial banks by making comparison of the figures given in his report with those contained in the tables given above.

Another matter of interest is developed by observing the direction given to these exchanges.

For instance, we note that of the 3,329 reporting banks 3,147 find it to their advantage to keep an account in the city of New York, 1,024 draw upon Chicago, and 481 on St. Louis. In this connection it is proper to say that many associations find it convenient to make drafts only upon their correspondent in New York, notwithstanding the fact that they may have opened accounts with associations located in Chicago, St. Louis, and other reserve cities. It is probable, therefore, that the relative importance in this respect of the latter cities is not fully shown. Statistics of like character, collected five or ten years hence, will afford an opportunity to establish by comparison the relative growth of the several central reserve cities as national clearing points.

The facts disclosed by the statements tabulated above, when taken in connection with those stated in the article in this report relating to the proportionate use of drafts, checks, and other substitutes for money, may enable the statisticians to approximate the amount of the entire volume of business annually passing through the banking institutions of the country, and to form an intelligent opinion as to its character.

Thus far attention has been directed to the volume and direction of the movements under discussion. It is also profitable to consider the rate of premium charged to their patrons by the banks on these transfers of bank credits, by which the liquidations of the business engagements of the country are so largely effected. The amount of drafts drawn by each association could be accurately ascertained in almost every case, but the exact rate of premium has been very difficult to determine. In most reports estimates are submitted and in some cases the exact figures are given. From the data thus obtained approximate rates have been arrived at for each State, which are thought to be substantially in accordance with the facts. The table given below exhibits the amount of premium charged on each \$100, stated in cents. Fractions of cents have been eliminated.

Location.	Rate of exchange on \$100.	Location.	Rate of exchange on \$100.
	<i>Cents.</i>		<i>Cents.</i>
Rhode Island	1	Iowa	11
New Hampshire	1	North Dakota	11
Delaware	4	South Dakota	11
Maryland	4	Michigan	12
District of Columbia	4	West Virginia	12
Kentucky	5	California	12
Massachusetts	5	Montana	12
Connecticut	6	Wyoming	13
Vermont	7	Colorado	13
New York	7	Idaho	13
New Jersey	8	Louisiana	14
Ohio	8	South Carolina	14
Missouri	8	Mississippi	15
Maine	9	Oregon	15
Pennsylvania	9	Florida	17
Kansas	9	Tennessee	17
Nebraska	9	Alabama	18
Illinois	9	Georgia	18
Virginia	10	North Carolina	18
Indiana	10	New Mexico	18
Minnesota	10	Arkansas	20
Utah	11	Arizona	20
Washington	11	Nevada	20
Wisconsin	11	Texas	21
Average rate, United States, per \$100 on total exchange (\$11,550,898,255)		83	

In order to facilitate comparisons the States have been arranged in the order of rates of premium charged, the lowest appearing first. The

wide difference between the two extremes will excite surprise, but a very careful review of the reports submitted confirms the correctness of the rates as given in the table. It will be observed that the lowest rate prevails in the States of Rhode Island and New Hampshire, where one cent upon each \$100 is the average. The highest rate of premium is charged by banks located in Texas, where an average of 21 cents on each \$100 is the average reported. These rates have been averaged for the entire United States, volume of business being considered, from which it appears that 8½ cents on each \$100 is the average rate charged on the grand total of all exchange drawn, equal to about one-twelfth of 1 per cent.

For purposes of comparison and in order to show the great reduction in charges made since the inauguration of the national banking system, quotation is again made from the report of 1878, to which reference has heretofore been made. Mr. Knox uses the following language:

In 1859 the average cost of Southern and Western exchange upon New York was not less than from 1 to 1½ per cent.

If this later rate should be restored the cost of exchange alone would be \$60,000,000 annually; while if the rate were but one-half of 1 per cent., which was the current rate in the State of New York in the year 1860, a loss in exchange of \$20,000,000 annually would ensue, to say nothing of the loss upon the issue of the banks not properly organized.

The highest rate quoted by Mr. Knox is 1½ per cent., the lowest one-half of 1 per cent., and the average 1 per cent. It will be observed that the average rate in 1859 was more than eleven times that prevailing at this time. If we confine our calculations to the total exchange actually reported by the 3,329 banks from which returns are received, we find that the cost to the people upon this amount, at the average rate prevailing in 1859, would have been \$115,508,982, as against \$9,818,263, which was the actual cost under the rate now charged of 8½ cents on each \$100.

If, on the other hand, we take the lowest rate quoted by Mr. Knox, which is one-half of 1 per cent., and apply it to the transactions tabulated above, we find that the premium on exchange paid by the people would have been \$57,754,491.

It is evident that a very large saving has resulted in either case, amounting to \$105,690,719 per annum on the basis of average rates charged in 1859, or \$47,936,228 if we adopt for comparison the minimum rate in the year 1860.

The smaller of these amounts would constitute a very heavy burden upon the commercial interests of the country, and would exceed the amount of interest paid upon United States bonds pledged for the redemption of national-bank notes during any two years since the inauguration of the system. It is not claimed that this saving has been brought about wholly by the establishment of national banks. Many agencies have contributed to this result. Chief among these has been the enforced retirement of the circulating notes of the old State banks, and the substitution of a paper currency based upon the credit of the General Government and circulating at par in all parts of the United States.

Next in importance was the establishment of the national banking system, which has resulted in the organization of associations at almost every trade center and market town, possessed of ample capital and conducted, for the most part, by intelligent, enterprising, and experienced officers.

Not only has the rate of premium been reduced, but the losses resulting from the insolvency of the banks concerned in operations so

vast has been reduced to the minimum. It is of very great importance to the people of this country that their banking operations shall be conducted with the least possible risk and at the smallest practicable cost. The agencies provided by the national-bank act have demonstrated, during a twenty-eight years' trial, that they meet these requirements more fully than any other known system. Is it not the part of wisdom to perfect and perpetuate it?

SUBSTITUTES FOR MONEY.

In 1881 Hon. John Jay Knox, then Comptroller of the Currency, called upon all national banks to report their entire receipts and payments for two days designated, so classified as to separately show the amount of gold coin, silver coin, paper money, and checks and drafts, including clearing-house certificates. The reports received in response to the call then made were compiled and tabulated, and published in his annual report for that year.

In 1871, at the request of the late President Garfield, the then Comptroller asked for a statement of the receipts of fifty-two national banks, and in his speech on resumption, delivered in the House of Representatives on November 16, 1877, he indicates the location of the banks selected, and states the facts elicited in the following language:

In 1871, when I was chairman of the Committee on Banking and Currency, I asked the Comptroller of the Currency to issue an order, naming fifty-two banks which were to make an analysis of their receipts. I selected three groups. The first was the city banks. The second consisted of banks in cities of the size of Toledo and Dayton, in the State of Ohio. In the third group, if I may coin a word, I selected the "countryest" banks, the smallest that could be found, at points away from railroads and telegraphs. The order was that those banks should analyze all their receipts for six consecutive days, putting into one list all that can be called cash, either coin, greenbacks, bank-notes, or coupons, and into the other list all drafts, checks, or commercial bills. What was the result? During those six days \$157,000,000 were received over the counters of the fifty-two banks; and of that amount \$19,370,000 (12 per cent. only) in cash, and 88 per cent., that vast amount representing every grade of business, was in checks, drafts, and commercial bills.

With this exception, no attempt had ever been made prior to 1881 to ascertain the extent of the use made of substitutes for money in banking operations in the United States. A proper solution of this question will greatly aid in any attempt which may be made to ascertain the amount of circulating medium necessary to the proper conduct of the business of the country. The gradual retirement of national-bank notes has attracted public attention to this matter, and great prominence has been given to it in recent discussions in Congress and elsewhere.

Being profoundly impressed with the importance of the great interests involved, and desiring to assist so far as possible in the ascertainment of all facts necessary to a perfect understanding of the situation, the Comptroller deemed it best to again ask the associations under his supervision to carefully note and report their receipts for two days named. As a comparison with the results obtained in 1881 was important, it was thought best to select corresponding days in 1890. In the former year, June 30 and September 17 were designated; in 1890, July 1 and September 17. In the call for 1890, July 1 was substituted for June 30, for the reason that the latter date this year fell on Monday, which day of the week it was thought would not exhibit an average day's business.

The necessary communications were prepared on the 16th day of June last and mailed to 3,438 national banking associations, that being the

number authorized to do business at that date. A blank form was furnished upon which the entire receipts for the day designated were to be entered and properly classified.

Reports were received from 3,364 national banks out of the 3,438 addressed, exhibiting their receipts for July 1, 1890.

Similar statements have come to hand from 3,474 associations out of 3,484 addressed, giving the same information as to the transactions of September 17, 1890.

On both these days, a few banks neglected to take the necessary precautions, and in these cases other near dates, which would represent an average day's business, were substituted. Several of the banks not reporting were recently organized and had not opened for business on the dates for which statements were required.

The total receipts of the 3,364 banks on July 1 last were \$421,824,726. Of this sum \$3,726,605 was in gold coin, \$1,352,647 in silver coin, \$6,427,973 in gold Treasury certificates \$6,442,638 in silver Treasury certificates, \$7,881,786 in legal-tender Treasury notes, \$5,244,967 in national-bank notes, \$520,000 in United States certificates of deposit for legal-tender notes, \$189,408,708 in checks, drafts, certificates of deposit, and bills of exchange, \$4,391,177 in clearing-house certificates, \$194,290,203 in exchanges for clearing-houses, and \$2,138,022 in miscellaneous items not classified.

Of the total receipts on that day .89 per cent. was in gold coin, .32 per cent. in silver coin, 1.52 per cent. in gold certificates, 1.53 per cent. in silver certificates, 1.87 per cent. in legal-tender notes, 1.25 per cent. in national-bank notes, .12 per cent. in United States certificates of deposit for legal-tender notes, 44.90 per cent. in checks, drafts, and bills of exchange, 1.04 per cent. in clearing-house certificates, and 46.56 per cent. in exchanges for clearing-houses, including miscellaneous items.

It will thus appear that of the total receipts, 7.50 per cent. was in coin and paper money, and the remainder, 92.50 per cent., consisted of checks, drafts, bills of exchange, etc., in which is included exchanges for the clearing-houses, clearing-house certificates, and miscellaneous items.

The total receipts for the 3,474 national banks on September 17 last is stated at \$327,278,251. Of this amount \$3,702,772 was in gold coin, \$1,399,991 in silver coin, \$6,159,305 in gold Treasury certificates, \$5,908,714 in silver Treasury certificates, \$7,665,666 in legal-tender Treasury notes, \$4,371,778 in national-bank notes, \$105,000 in United States certificates of deposit for legal-tender notes, \$168,803,756 in checks, drafts, and bills of exchange, \$2,428,834 in clearing-house certificates, \$126,596,873 in exchanges for clearing-houses, and \$135,562 in items not classified. The relative proportions of the several items are stated thus:

Gold coin, 1.13 per cent., silver coin, .43 per cent., gold certificates, 1.88 per cent., silver certificates, 1.81 per cent., legal-tender notes, 2.34 per cent., national-bank notes, 1.34 per cent., United States certificates for legal-tender notes, .03 per cent., checks, drafts, and bills of exchange, 51.58 per cent., clearing-house certificates, .74 per cent., and exchanges for clearing-houses, including items not classified, 38.72 per cent.

By consolidating the several items into two classes, we find that 8.96 per cent. was in cash and 91.04 per cent. in checks, drafts, and other substitutes for money.

The first table introduced exhibits the total receipts of all reporting banks for July 1 and September 17, 1890, so classified as to show the

separate amounts received in gold coin, silver coin, the various kinds of paper money, and all substitutes for money, and also the percentage which each of these items bears to the total receipts.

CHARACTER, AMOUNT AND PERCENTAGE OF RECEIPTS OF NATIONAL BANKS ON JULY 1 AND SEPTEMBER 17, 1890.

Character of receipts.	July 1, 1890.		September 17, 1890.	
	3,364 banks.	Per centage of total receipts.	3,474 banks.	Percentage of total receipts.
		<i>Per cent.</i>		<i>Per cent.</i>
Gold coin	\$3,726,605	.89	\$3,702,772	1.13
Silver coin	1,352,647	.32	1,399,991	.43
Gold Treasury certificates	6,427,973	1.52	6,159,305	1.88
Silver Treasury certificates	6,442,638	1.53	5,908,714	1.81
Legal-tender notes	7,881,786	1.87	7,665,666	2.34
National-Bank notes	5,244,967	1.25	4,371,775	1.34
United States certificates of deposit for legal-tenders	520,000	.12	105,000	.03
Checks, drafts, etc	189,408,708	44.90	168,803,756	51.58
Clearing-house certificates	4,391,177	1.04	2,428,834	.74
Exchanges for clearing-house	194,290,203	46.06	126,566,873	38.66
Miscellaneous receipts	2,138,022	.50	135,562	.04
Total	421,824,726	100.00	327,278,251	100.00

Our attention is at once drawn to the fact that the total receipts for September 17 are \$94,546,475 less than for July 1, 1890. This is undoubtedly due to the great stringency in the money market prevailing at the latter date. Of this difference \$92,678,085 is found in the items which represent substitutes for money. In order to show the relative receipts for July 1, 1890, in the several central reserve cities, other reserve cities, and all other banks, the following table has been prepared:

CHARACTER AND AMOUNT OF RECEIPTS OF NATIONAL BANKS IN NEW YORK, CHICAGO, ETC., ON JULY 1, 1890.

Character of receipts.	New York.	Chicago.	St. Louis.	Other reserve cities.	All banks outside of reserve cities.
	47 banks.	19 banks.	8 banks.	256 banks.	3,034 banks.
Gold coin	\$140,573	\$109,581	\$16,017	\$763,223	\$2,697,209
Silver coin	32,758	50,322	9,756	258,598	1,000,911
Gold Treasury certificates	4,149,670	43,660	15,870	1,776,140	442,633
Silver Treasury certificates	676,275	328,870	82,413	1,912,280	3,442,800
Legal-tender notes	1,635,179	388,751	141,137	2,453,538	3,863,181
National-bank notes	435,625	270,968	46,702	1,281,307	3,210,365
United States certificates of deposit for legal-tenders	100,000		140,000	280,000	
Checks, drafts, etc	43,122,684	9,925,998	2,319,229	62,680,463	71,360,332
Clearing-house certificates	2,612,600		43,439	1,377,928	357,209
Exchange for clearing-house	112,596,373	13,240,401	1,602,929	61,933,945	4,907,556
Miscellaneous	1,621,645		1,392	351,700	763,382
Total	165,923,382	24,367,551	4,418,794	135,069,422	92,045,578

It will be observed that more than 78 per cent. of the total receipts are reported by 330 banks located in reserve cities and only 22 per cent. by 3,034 banks doing business elsewhere.

It is evident from an analysis of the figures incorporated into the table next submitted, which shows the receipts for September 17, 1890, similarly classified, that the stringency in the money market existing at the latter date most seriously affected the transactions of banks in the reserve cities as their receipts, when compared with the total receipts of all reporting banks, were only 73 per cent., a decrease of 5 per cent. as compared with July 1, 1890.

CHARACTER AND AMOUNT OF RECEIPTS OF NATIONAL BANKS IN NEW YORK, CHICAGO, ETC., ON SEPTEMBER 17, 1890.

Character of receipts.	New York.	Chicago.	St. Louis.	Other reserve cities.	All banks outside of reserve cities.
	47 banks.	19 banks.	8 banks.	259 banks.	3,141 banks.
Gold coin	\$70, 173	\$140, 554	\$14, 746	\$625, 031	\$2, 852, 267
Silver coin	20, 948	52, 142	13, 379	308, 699	1, 004, 822
Gold Treasury certificates	3, 480, 680	58, 120	71, 095	2, 030, 370	519, 040
Silver Treasury certificates	499, 093	370, 604	112, 243	1, 496, 185	3, 430, 589
Legal-tender notes	923, 682	317, 065	130, 336	2, 197, 669	4, 096, 914
National-bank notes	271, 012	180, 323	41, 072	1, 061, 718	2, 817, 653
United States certificates of deposit for legal-tenders				105, 000	
Checks, drafts, etc	39, 882, 536	11, 298, 752	1, 689, 372	49, 877, 972	66, 055, 122
Clearing-house certificates	320, 005		3, 152	1, 443, 877	661, 805
Exchanges for clearing house	74, 912, 771	10, 237, 363	1, 593, 698	35, 146, 637	4, 706, 405
Miscellaneous	70, 577		6, 364	35, 326	23, 298
Total	120, 451, 472	22, 654, 923	3, 675, 457	94, 328, 484	80, 187, 915

In order that the relative proportions of the several items to the total receipts may be shown, the following table has been prepared, exhibiting percentages instead of amounts for July 1, 1890:

CHARACTER AND PROPORTIONS OF TOTAL RECEIPTS OF NATIONAL BANKS IN NEW YORK, CHICAGO, ETC., ON JULY 1, 1890.

Character of receipts.	New York.	Chicago.	St. Louis.	Other reserve cities.	All banks outside of reserve cities.
	47 banks.	19 banks.	8 banks.	256 banks.	3,034 banks.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Gold coin .....	.08	.45	.37	.57	2.93
Silver coin .....	.02	.20	.22	.19	1.08
Gold Treasury certificates	2.51	.18	.36	1.32	.48
Silver Treasury certificates .....	.41	1.35	1.86	1.42	3.74
Legal-tender notes .....	.02	1.60	3.19	1.81	4.19
National-bank notes .....	.26	1.11	1.05	.95	3.40
United States certificates of deposit for legal-tenders .....	.06		3.17	.20	
Checks, drafts, etc	25.99	40.73	52.49	46.40	77.55
Clearing-house certificates	1.58		.98	1.02	.38
Exchanges for clearing-house	67.86	54.88	36.27	45.86	5.33
Miscellaneous .....	.61		.03	.26	.83
Total	100.00	100.00	100.00	100.00	100.00

A similar exhibition of the returns for September 17, 1890, follows:

CHARACTER AND PROPORTIONS OF TOTAL RECEIPTS OF NATIONAL BANKS IN NEW YORK, CHICAGO, ETC., ON SEPTEMBER 17, 1890.

Character of receipts,	New York.	Chicago.	St. Louis.	Other reserve cities.	All banks outside of reserve cities.
	47 banks.	19 banks.	8 banks.	259 banks.	3,141 banks.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Gold coin.....	.05	.62	.40	.66	3.31
Silver coin.....	.02	.23	.36	.33	1.17
Gold Treasury certificates.....	2.89	.26	1.93	2.15	.60
Silver Treasury certificates.....	.41	1.64	3.06	1.59	3.98
Legal-tender notes.....	.77	1.40	3.54	2.33	4.76
National bank notes.....	.22	.79	1.12	1.12	3.27
United States certificates of deposit for legal-tenders.....				.11	
Checks, drafts, etc.....	33.11	49.87	45.97	52.88	76.66
Clearing-house certificates.....	.27		.08	1.53	.76
Exchanges for clearing-house.....	62.20	45.19	43.37	37.26	5.46
Miscellaneous.....	.06		.17	.04	.03
Total.....	100.00	100.00	100.00	100.00	100.00

The percentages above tabulated indicate a much larger relative circulation of coin and paper money among the depositors in country banks, as distinguished from those located in cities, except gold Treasury certificates, which seem most prominent in the reports from New York and other reserve cities. United States certificates of deposit for legal-tender notes seem to have nearly disappeared in the reports for September 17, 1890.

In order to facilitate a comparison of the reports above tabulated with those obtained by Mr. Knox, his classification has been adopted in the tables which follow, the first showing, for both July 1 and September 17, 1890, the proportions of gold coin, silver coin, paper money, and checks and drafts, including clearing-house certificates, to the total receipts in New York City, in other reserve cities, and in banks elsewhere, separately, and also the proportions for the United States:

JULY 1, 1890.

Localities.	No. of banks.	Receipts.	Gold coin.	Silver coin.	Paper currency.	Checks, drafts, etc.
			<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
New York.....	47	\$165,923,382	.06	.02	3.86	96.04
Other reserve cities.....	283	163,855,706	.54	.19	5.59	93.68
Banks elsewhere.....	3,034	92,045,578	2.93	1.08	11.90	84.09
United States.....	3,364	421,824,726	.89	.32	6.29	92.50

SEPTEMBER 17, 1890.

New York.....	47	120,451,472	.05	.02	4.29	95.64
Other reserve cities.....	286	120,658,864	.67	.31	6.77	92.27
Banks elsewhere.....	3,141	86,167,915	3.31	1.17	12.61	82.91
United States.....	3,474	327,278,251	1.13	.43	7.40	91.04

It will be noticed that of the total receipts on July 1, checks and drafts constituted 92.50 per cent., and on September 17 only 91.04 per cent. This diminished percentage is evidently not due to local causes, from the fact that it appears in the operations of each of the three classes of banks.

CHECKS AND DRAFTS IN THE PRINCIPAL CITIES.

The following table shows for July 1 and September 17, 1890, the number of banks, the total receipts, and the ratio to such total of the checks and drafts received in New York City and in twenty-one of the other principal cities:

Cities.	July 1, 1890.			September 17, 1890.		
	No. of banks.	Receipts.	Percent- age of checks, drafts, etc.	No. of banks.	Receipts.	Percent- age of checks, drafts, etc.
New York	47	\$165,923,382	96.04	47	\$120,451,472	95.64
Chicago	19	24,367,551	95.11	19	22,654,923	95.06
St. Louis	8	4,418,794	89.77	8	3,675,457	89.59
Boston	56	43,463,559	94.14	56	26,531,841	90.70
Albany	6	1,520,242	92.97	6	1,480,992	96.60
Brooklyn	5	3,254,292	85.56	5	1,558,662	79.26
Philadelphia	44	38,094,099	96.19	45	23,273,886	93.48
Pittsburgh	26	6,912,937	92.37	26	5,433,656	90.00
Baltimore	19	8,983,847	89.89	19	4,723,481	89.16
Washington	11	1,065,905	65.27	11	902,367	32.65
New Orleans	10	1,932,896	90.09	10	1,754,281	82.83
Louisville	10	1,283,432	93.55	10	1,638,014	92.68
Cincinnati	13	6,246,061	92.34	13	5,440,461	93.59
Cleveland	10	3,761,552	95.08	10	3,852,743	94.74
Detroit	8	1,486,611	87.31	8	1,863,510	95.61
Milwaukee	3	1,809,216	83.25	3	1,006,435	87.50
St. Paul	6	2,821,429	92.97	6	2,922,969	91.45
Minneapolis	6	2,846,863	96.64	6	2,158,594	93.39
Kansas City	8	4,862,622	95.22	10	4,839,161	94.33
St. Joseph	4	265,426	80.89	4	861,454	94.77
Omaha	9	3,637,308	95.93	9	3,015,364	95.90
San Francisco	2	821,124	85.61	2	1,070,013	91.20
Total	283	163,855,766	93.68	286	120,658,864	92.27
Total all cities	330	329,779,148	94.86	333	241,110,336	93.95
Banks elsewhere	3,034	92,045,678	84.09	3,141	86,167,915	82.91
United States	3,364	421,824,726	92.50	3,474	327,278,251	91.04

The table next given shows, for the same dates, the receipts of the banks in each State and Territory, exclusive of those located in the cities named in the previous table, with similar percentages:

States and Territories, exclusive of reserve cities.	July 1, 1890.			September 17, 1890.		
	No. of banks.	Receipts.	Percent- age of checks, drafts, etc.	No. of banks.	Receipts.	Percent- age of checks, drafts, etc.
Maine	79	\$2,403,252	88.48	78	\$1,937,429	88.43
New Hampshire	51	1,992,071	87.51	51	964,080	88.24
Vermont	49	1,161,487	85.78	51	902,474	84.40
Massachusetts	200	8,095,358	85.76	203	6,185,310	87.14
Rhode Island	59	3,120,722	89.92	59	2,307,387	90.39
Connecticut	84	5,766,955	92.10	84	4,141,017	92.55
New York	259	9,067,232	88.43	256	6,781,255	88.10
New Jersey	91	5,490,722	86.85	94	4,848,748	86.78
Pennsylvania	266	7,942,208	84.56	276	6,320,918	83.42
Delaware	18	579,605	78.42	18	426,082	85.76
Maryland	38	622,265	87.64	40	447,264	81.58
District of Columbia	1	33,637	58.11	1	37,720	78.42
Virginia	31	2,248,088	92.08	31	2,100,592	89.55
West Virginia	17	247,111	85.99	20	470,847	85.83
North Carolina	19	539,983	86.10	20	791,741	85.67
South Carolina	14	454,425	82.96	16	1,007,242	89.50
Georgia	29	859,651	81.50	29	1,151,180	73.35
Florida	15	401,254	84.18	15	294,488	77.22
Alabama	28	711,842	77.64	28	642,454	74.32
Mississippi	12	205,378	72.58	12	219,477	78.53
Louisiana	8	69,222	55.65	9	89,196	43.10
Texas	153	3,466,929	76.51	172	5,136,238	73.68
Arkansas	8	270,720	75.43	8	289,909	73.20
Kentucky	64	1,415,529	79.26	66	1,166,185	74.92
Tennessee	40	1,759,214	82.38	49	1,864,388	82.13
Ohio	208	5,330,598	79.42	207	4,752,768	80.08
Indiana	99	2,592,371	77.39	101	2,895,063	79.11
Illinois	160	3,753,922	81.75	170	5,298,441	79.77
Michigan	103	2,248,709	78.61	102	2,213,253	80.59
Wisconsin	62	1,396,264	79.07	63	1,233,396	78.81
Iowa	131	2,755,468	81.09	138	3,293,990	79.66
Minnesota	47	1,215,787	86.29	47	986,614	83.27
Missouri	49	489,955	70.11	53	478,964	72.56
Kansas	151	1,894,311	74.65	154	2,123,562	82.31
Nebraska	117	652,699	70.14	123	1,726,031	77.29
Colorado	42	4,193,612	92.50	46	3,273,295	89.53
Nevada	2	17,937	61.10	2	20,332	55.58
California	35	1,411,335	77.01	35	1,139,894	73.60
Oregon	35	1,155,425	77.08	35	910,868	76.62
Arizona	2	15,416	70.13	2	10,289	59.90
Oklahoma				3	33,849	28.88
Indian Territory				2	26,693	76.42
North Dakota	25	168,015	75.95	27	254,769	78.37
South Dakota	38	364,559	71.60	37	442,665	75.43
Idaho	6	100,960	55.54	7	153,589	50.05
Montana	22	816,921	84.54	24	1,097,125	81.79
New Mexico	9	388,683	91.51	9	274,834	85.94
Utah	10	555,254	73.96	9	587,065	75.39
Washington	39	1,346,571	74.50	48	1,750,739	79.65
Wyoming	9	259,506	76.14	11	187,206	62.23
Total	3,034	92,045,578	84.09	3,141	86,167,915	82.01

In order to further facilitate comparison with the reports for 1881, a series of tables has been prepared, the first of which shows the amounts received by banks located in the city of New York on each of the four dates, June 30 and September 17, 1881, July 1 and September 17, 1890, separately stating gold coin, silver coin, paper currency, and checks and drafts:

New York City.	June 30, 1881.		September 17, 1881.		July 1, 1890.		September 17, 1890.	
	48 banks.		48 banks.		47 banks.		47 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$460, 994	.27	\$905, 588	.54	\$140, 574	.08	\$70, 173	.05
Silver coin	15, 997	.01	7, 857	.01	32, 758	.02	20, 948	.02
Paper currency	1, 706, 604	1.02	1, 071, 316	.65	6, 396, 749	3.86	5, 174, 467	4.29
Checks, drafts, etc	165, 254, 164	98.70	163, 208, 586	98.80	159, 353, 301	96.04	115, 185, 384	95.64
Total	167, 437, 759	100.00	165, 193, 347	100.00	165, 923, 382	100.00	120, 451, 472	100.00

The changes indicate a marked increase in the amount of paper currency received, the extremes being represented by .65 per cent. on September 17, 1881, and 4.29 per cent. on September 17, 1890. The decrease in gold coin is more marked than the increase of silver.

The diminished proportion of receipts in checks and drafts is very remarkable, the average per cent. for the two days in 1881 being 2.91 per cent. greater than for the average of the two days in 1890.

Another fact which attracts attention is that the receipts of the 47 banks on July 1, 1890, are very nearly the same in the aggregate as those reported by 48 banks on September 17, 1881, and slightly less than for June 30, 1881. The receipts for September 17, 1890, show a very marked falling off in amount, but the percentages differ very slightly from those shown on July 1, 1890. The receipts of the banks in all reserve cities, exclusive of New York, similarly arranged, appear below:

All reserve cities * except New York.	June 30, 1881.		September 17, 1881.		July 1, 1890.		September 17, 1890.	
	187 banks.		189 banks.		283 banks.		286 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$581, 070	.76	\$1, 448, 416	1.86	\$888, 822	.54	\$780, 331	.65
Silver coin	114, 485	.15	138, 248	.18	318, 973	.19	374, 221	.31
Paper currency	3, 631, 710	4.71	4, 371, 045	5.61	9, 161, 636	5.59	8, 171, 800	6.77
Checks, drafts, etc.	72, 773, 450	94.38	71, 964, 538	92.35	153, 436, 330	93.68	111, 332, 512	92.27
Total	77, 100, 715	100.00	77, 922, 247	100.00	163, 855, 766	100.00	120, 658, 864	100.00

*Boston, Albany, Brooklyn, Philadelphia, Pittsburgh, Baltimore, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Minneapolis, St. Paul, Kansas City, St. Joseph, Omaha, and San Francisco.

There has been a marked increase in the number of banks located in reserve cities, 187 having reported for June 30, 1881, and 286 for September 17, 1890. The increase in the total receipts is still more noticeable, the lowest amount being stated at \$77,100,715 for June 30, 1881, and the highest at \$163,855,766 for July 1, 1890. This would indicate the growing importance of other reserve cities as compared with the city of New York. In this connection it may be remarked that the proportion of the total business transacted in New York City done by banks other than national is greater than in other reserve cities.

The table next introduced covers the transactions of banks located outside of the reserve cities :

All banks located outside of reserve cities.	June 30, 1881.		September 17, 1881.		July 1, 1890.		September 17, 1890.	
	1,731 banks.		1,895 banks.		3,034 banks.		3,141 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$822,041	2.04	\$1,724,040	3.31	\$2,697,209	2.93	\$2,852,267	3.31
Silver coin	310,516	.77	354,197	.68	1,000,912	1.08	1,004,822	1.17
Paper currency	6,216,433	15.47	7,439,210	14.27	10,958,979	11.90	10,864,196	12.61
Checks, drafts, etc.	32,826,552	81.72	42,600,738	81.74	77,388,478	84.09	71,446,630	82.91
Total	40,175,542	100.00	52,118,185	100.00	92,045,578	100.00	86,167,915	100.00

A very great increase in the number of banks reporting is here apparent; the lowest number being 1,731 for June 30, 1881, and the highest 3,141 for September 17, 1890. The proportion of gold coin to total receipts is but little larger in 1890 than in 1881. A larger increase in percentage is apparent in silver coin and checks and drafts, the latter exhibiting a decrease in all other classes of banks.

The next table exhibits the total receipts of all reporting banks on all four dates, similarly classified :

United States.	June 30, 1881.		September 17, 1881.		July 1, 1890.		September 17, 1890.	
	1,966 banks.		2,132 banks.		3,364 banks.		3,474 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$1,864,105	.65	\$4,078,044	1.38	\$3,726,605	.89	\$3,702,772	1.13
Silver coin	440,998	.16	500,302	.17	1,352,647	.32	1,399,991	.43
Paper currency	11,554,747	4.06	12,881,571	4.36	26,517,364	6.29	24,210,463	7.40
Checks, drafts, etc.	270,854,166	95.13	277,773,862	94.09	390,228,110	92.50	297,965,025	91.04
Total	284,714,016	100.00	295,233,779	100.00	421,824,726	100.00	327,278,251	100.00

It will be noticed that 110 more banks reported for September 17, 1890, than for July 1 of the same year. Notwithstanding the larger number reporting the total receipts were \$94,546,475 less in September than in July for the dates selected. In gold coin very little change is noted if we compare the average percentage for the two days in 1881 with a like average for the two days in 1890.

The receipts of silver coin have considerably increased, the percentage in 1881 being less than one-half that for 1890. The same is to a slightly less extent true of paper currency, the percentage for the two days in 1881 being 4.06 and 4.36, respectively, as against 6.29 and 7.40 for the report days in 1890. The percentage of checks and drafts on June 30, 1881, was 95.13 and 94.09 on September 17, 1881. Both days in 1890 show a smaller percentage, to wit, 92.50 on July 1, and 91.04 on September 17. Of these changes the increased use of silver coin is undoubtedly due to the large number of standard dollars put in circulation under the act of 1878.

Of the paper-currency receipts on July 1, 1890, nearly one-fourth was in silver certificates, and the same is true of like receipts on September 17 of the same year. These were not separately stated in 1881, but the amount must have been very small on account of the limited sum then in circulation. Nearly one-third of all the paper money now in general circulation consists of silver certificates. The diminished use of checks

and drafts, however, is not easily accounted for and will occasion much surprise. During the past nine years a large number of banks, both State and national have been organized, and private bankers have multiplied rapidly. It is possible that these new institutions have not kept pace with the rapid increase in volume of business consequent upon the rapid development in the South and West in recent years. This does not offer an explanation, however, for we observe that the country banks, that is to say, those not located in reserve cities, show an increased use of checks and drafts, while a decrease is apparent in reports from reserve cities, and of these, New York City shows the largest reduction in percentage. If this result was apparent only in the reports for September 17, 1890, it might be attributed to abnormal conditions resulting from the severe stringency then prevailing, but the percentages for the two days selected in 1890 are not essentially different.

It may be suggested that a great change has taken place during the past nine years in the manner of conducting business by both wholesale and retail dealers in merchandise, and all commodities are now sold on shorter credit and to a much larger extent for prompt cash than formerly. This fact alone, however, does not appear to furnish a sufficient reason for the increased use of money in banking operations. A more careful analysis of the movements disclosed may lead to a satisfactory solution of what now seems quite obscure. It seems clear, however, that the insufficiency of the volume of circulating medium, as disclosed and emphasized by the business embarrassments of the past few months, is partially accounted for by this increased use of actual money and the diminished use of substitutes therefor in the form of checks, drafts, and other forms of bank credits. It is worthy of observation that while the receipts of coin and notes for two days in 1881 were only \$31,319,767, the sum of \$60,909,842, or nearly double the former amount, was received on like dates in 1890. In proportion to the total receipts of all banks the respective percentages of actual money would be 5.39 for 1881 as against 8.23 for 1890, indicating a proportional increase of more than 50 per cent. in the use of coin and paper money in banking operations.

In order to exhibit the comparative importance of the transactions taking place in four principal cities, a table is added showing the total receipts by banks located in New York City, Boston, Philadelphia, and Chicago, separately stated for the four days, to which is added like information in respect to the other reserve cities and all other banks.

RECEIPTS.

Banks in four principal cities and elsewhere.	June 30, 1881.	September 17, 1881.	July 1, 1890.	September 17, 1890.
New York	\$167,437,759	\$165,193,347	\$165,923,382	\$120,451,472
Boston	33,088,080	24,094,061	43,463,559	26,531,841
Philadelphia	18,061,565	17,830,648	38,094,099	23,273,886
Chicago	8,141,189	13,026,835	24,367,551	22,654,923
Total	226,728,593	220,144,891	271,848,591	192,912,122
Other reserve cities	17,809,881	22,970,703	57,930,557	48,198,214
Total reserve cities	244,538,474	243,115,594	329,779,148	241,110,336
All other localities	40,175,542	52,118,185	92,045,578	86,167,915
United States	284,714,016	295,233,779	421,824,726	327,278,251

If we compare the receipts of September 17, 1881, with those of July 1, 1890, we will notice that they are almost exactly the same for the two dates in the city of New York. An increase is noted of \$19,369,498 in Boston, \$20,263,451 in Philadelphia, \$11,340,716 in Chicago, \$34,959,854 in other reserve cities, and \$39,927,393 in other localities:

The following table will give like information stated in percentages:

PERCENTAGE OF TOTAL RECEIPTS BY ALL BANKS.

Banks in four principal cities and elsewhere.	June 30, 1881,	September 17, 1881.	July 1, 1890.	September 17, 1890.
New York	58.81	55.95	39.34	36.80
Boston	11.62	8.16	10.30	8.11
Philadelphia.....	6.34	6.04	9.03	7.11
Chicago	2.86	4.41	5.78	6.92
Average of four cities.....	19.91	18.64	16.11	14.74
Other reserve cities	6.26	7.78	13.73	14.73
Average of all reserve cities	5.37	5.15	3.55	3.35
All other banks.....	14.11	17.66	21.82	26.33

It will be noted that the receipts in New York City and Boston, as compared with the total receipts, are represented by a smaller percentage in 1890 than in 1881, while the opposite is true in respect to Philadelphia and Chicago. A very marked relative increase is apparent in the percentages for other reserve cities and the country banks.

The Comptroller entered into correspondence with Mr. W. Talbot Agar, secretary of the Institute of Bankers in London, England, with a view of ascertaining whether any recent information could be obtained as to the relative use of cash and checks and drafts, as disclosed by returns from banks located in the United Kingdom. It appears from replies received that the valuable paper read by Mr. George H. Pownall before the Institute in October, 1881, contains the latest information attainable. As this was quoted from by Mr. Knox in his report for 1881, it is not deemed necessary to do more than insert the following table, which exhibits the proportional receipts of certain banks located in the cities of London, Edinburgh, and Dublin, and country banks located in 261 places in England:

	Coin.	Notes.	Checks.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
London .....	.73	2.04	97.23
Edinburgh.....	.55	12.67	86.78
Dublin	1.57	8.53	89.90
Country banks in 261 places.....	15.20	11.94	72.86

It will be observed that the proportional use of checks and drafts in the cities named does not greatly differ from that disclosed by reports from like cities in the United States. As to country banks those located in England show a much larger percentage of receipts in coin and paper currency than similar institutions in this country.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS.

The following table exhibits the resources and liabilities, in round numbers, of the national banks for thirteen years at nearly corresponding dates from 1878 to 1890, inclusive (a statement for preceding years will be found in the Appendix, page 122):

	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sept. 30, 1884.
	2,053 banks.	2,048 banks.	2,000 banks.	2,132 banks.	2,269 banks.	2,501 banks.	2,664 banks.
RESOURCES.							
Loans	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2	1,245.3
Bonds for circulation	347.6	357.3	357.8	363.3	357.6	351.4	327.4
Other United States bonds	94.7	71.2	43.6	56.5	37.4	30.7	30.4
Stocks, bonds, etc.	36.9	39.7	48.9	61.9	66.2	71.1	71.4
Due from banks	138.9	167.3	213.5	230.8	198.9	208.9	194.2
Real estate	46.7	47.8	48.0	47.3	46.5	48.3	49.9
Specie	30.7	42.2	109.3	114.3	102.9	107.8	128.6
Legal-tender notes	64.4	69.2	56.6	53.2	63.2	70.7	77.0
National-bank notes	16.9	16.7	18.2	17.7	20.7	22.7	23.3
Clearing-house exchanges	82.4	113.0	121.1	189.2	208.4	96.4	66.3
United States certificates of deposit	32.7	26.8	7.7	6.7	8.7	10.0	14.2
Due from United States Treasurer	16.5	17.0	17.1	17.5	17.2	16.6	17.7
Other resources	24.9	22.1	23.0	26.2	28.9	28.9	33.8
Total	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5
LIABILITIES.							
Capital stock	466.2	454.1	457.6	463.8	483.1	509.7	524.3
Surplus fund	116.9	114.8	120.5	128.1	132.0	142.0	147.0
Undivided profits	40.9	40.3	46.1	56.4	61.2	61.6	63.2
Circulation outstanding	301.9	313.8	317.3	320.2	315.0	310.5	289.8
Due to depositors	668.4	786.9	887.9	1,083.1	1,134.9	1,063.6	993.0
Due to banks	185.1	201.2	267.9	294.9	259.9	270.4	246.4
Other liabilities	7.9	6.7	8.5	11.9	13.7	14.9	15.8
Total	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5

	Oct. 1, 1885.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.
	2,714 banks.	2,852 banks.	3,049 banks.	3,120 banks.	3,290 banks.	3,540 banks.
RESOURCES.						
Loans	\$1,306.1	\$1,451.0	\$1,587.5	\$1,628.1	\$1,817.3	\$1,936.1
Bonds for circulation	307.7	258.5	189.1	177.6	146.5	140.0
Other United States bonds	31.8	32.4	34.7	63.6	48.5	30.7
Stocks, bonds, etc.	77.5	81.8	88.8	96.3	109.3	115.5
Due from banks	235.3	241.4	256.3	282.5	335.4	336.2
Real estate	51.3	54.1	58.0	61.1	69.4	76.8
Specie	174.9	156.4	165.1	181.3	164.3	195.9
Legal-tender notes	69.7	62.8	73.7	82.0	86.8	80.6
National-bank notes	23.1	22.7	21.9	21.3	20.9	18.5
Clearing-house exchanges	84.9	95.5	88.8	74.2	136.8	106.8
United States certificates of deposit	18.8	5.9	6.2	12.3	12.9	6.2
Due from U. S. Treasurer	14.9	14.0	9.3	9.0	7.4	6.9
Other resources	36.9	37.4	40.8	42.1	42.8	41.3
Total	2,432.9	2,513.9	2,620.2	2,731.4	2,998.3	3,141.5
LIABILITIES.						
Capital stock	527.5	548.5	578.5	588.4	612.6	650.4
Surplus fund	146.6	157.3	173.9	183.1	197.4	213.6
Undivided profits	59.3	66.5	71.5	70.3	84.9	97.0
Circulation	269.0	228.8	167.3	155.4	128.5	123.0
Due to depositors	1,116.7	1,189.5	1,274.7	1,350.7	1,522.0	1,594.2
Due to banks	299.7	308.6	329.6	358.1	425.3	426.4
Other liabilities	14.1	14.9	24.7	25.4	27.6	36.9
Total	2,432.9	2,513.9	2,620.2	2,731.4	2,998.3	3,141.5

The following table presents an abstract of the resources and liabilities of the national banks at the close of business on October 2, 1890, the condition of the banks in New York City, in the three central reserve cities, in other reserve cities, and of country banks shown separately:

	Central reserve cities.		Other reserve cities.*	Country banks.	Aggregate.
	New York City.	New York, Chicago, and St. Louis.			
	47 banks.	74 banks.	259 banks.	3,207 banks.	3,540 banks.
<i>Resources.</i>					
Loans and discounts	\$297,110,551	\$404,829,810	\$506,673,276	\$1,058,519,601	\$1,970,022,687
Overdrafts	217,172	317,900	1,707,942	14,009,790	16,035,632
Bonds for circulation	4,410,000	5,910,000	15,917,500	118,141,550	139,969,050
Bonds for deposits	3,720,000	4,670,000	8,419,000	15,297,500	28,386,500
United States bonds on hand	133,200	493,150	271,250	1,528,100	2,297,500
Stocks, securities, claims, etc.	22,602,261	27,631,760	21,295,723	66,601,468	115,528,951
Due from reserve agents			60,990,210	128,452,577	189,451,787
Due from other national banks	27,048,219	44,445,970	33,773,479	40,070,163	118,289,612
Due from other banks and bankers ..	4,032,773	8,471,429	6,701,279	13,312,515	28,465,223
Banking-house furniture and fixtures	10,963,002	12,425,891	15,487,290	37,242,517	65,155,698
Other real estate and mortgages owned	816,116	1,008,502	2,180,311	8,490,805	11,679,618
Current expenses	772,515	940,094	2,024,765	6,134,543	9,089,402
Premiums	503,857	944,569	2,544,107	10,759,811	14,248,487
Checks and other cash items	2,796,233	2,977,533	2,532,445	11,691,841	17,201,819
Exchanges for clearing-house	64,463,623	72,287,516	31,796,386	2,683,274	106,767,176
Bills of other national banks	690,253	1,444,674	3,198,852	13,848,866	18,492,392
Fractional currency, nickels, and cents	50,056	87,507	157,451	521,890	766,848
Specie	78,459,940	98,527,031	43,131,132	54,250,696	195,908,859
Legal-tender notes	12,115,099	21,301,286	22,085,385	37,218,060	80,604,731
United States certificates of deposit ..	1,745,000	2,860,000	2,855,000	440,000	6,155,000
Five per cent. redemption fund	187,200	254,700	706,558	5,162,341	6,123,599
Due from United States Treasurer	720,082	320,692	142,201	354,030	816,923
Total	533,407,152	712,155,014	784,600,542	1,644,731,938	3,141,487,494
<i>Liabilities.</i>					
Capital stock	49,100,000	74,900,000	159,377,830	416,169,405	650,447,235
Surplus fund	36,933,886	45,247,386	52,046,044	116,270,465	213,563,895
Undivided profits	14,924,228	18,396,292	18,204,068	60,406,276	97,046,636
National-bank notes outstanding	3,597,970	4,644,210	14,081,175	104,202,700	122,928,085
State bank notes outstanding	24,328	24,328	5,686	47,319	77,333
Dividends unpaid	196,886	273,779	902,334	1,700,724	2,876,837
Individual deposits	251,449,096	332,894,092	388,200,423	843,750,060	1,564,845,175
United States deposits	3,606,926	4,578,141	7,434,662	13,105,756	25,118,559
Deposits of United States disbursing officers	130,815	148,331	1,331,806	2,749,374	4,229,511
Due to national banks	124,308,552	156,515,397	90,414,155	38,151,707	285,081,259
Due to other banks and bankers	49,134,465	73,898,428	44,599,248	22,853,050	141,350,726
Notes and bills re-discounted		434,630	3,103,790	20,121,910	23,660,330
Bills payable		200,000	4,899,321	5,202,592	10,301,913
Total	533,407,152	712,155,014	784,600,542	1,644,731,938	3,141,487,494

*Other reserve cities are Boston, Philadelphia, Baltimore, Albany, Brooklyn, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Minneapolis, St. Paul, Kansas City, St. Joseph, Omaha, and San Francisco.

In former reports a statement was submitted showing in a condensed form the changes occurring in the items of resources and liabilities of the national banks at stated periods from January 1, 1866, to date of last report of condition made by the banks, and the following statement is perpetuated for purposes of comparison. The aggregate of the several items is expressed in round numbers, the dates of highest and lowest points being given.

HIGHEST AND LOWEST POINTS REACHED IN THE PRINCIPAL ITEMS OF RESOURCES
AND LIABILITIES SINCE THE ESTABLISHMENT OF THE SYSTEM.

	January 1, 1866.	October 2, 1890.	Highest point reached.		Lowest point reached.	
			Amount.	Date.	Amount.	Date.
Capital	\$403,357,346	\$650,447,235	\$650,447,235	Oct. 2, 1890	\$403,357,346	Jan. 1, 1866
Capital, surplus and undivided profits.....	475,330,204	961,017,767	961,017,767	... do	475,330,204	Do.
Circulation	213,239,530	122,928,084	341,320,256	Dec. 26, 1873	122,928,084	Oct. 2, 1890
Total investments in						
United States bonds ..	440,380,350	170,653,050	712,437,900	Apr. 4, 1879	170,653,050	Do.
Individual deposits....	520,212,174	1,564,845,275	1,564,845,275	Oct. 2, 1890	501,407,596	Oct. 8, 1870
Loans and discounts....	500,650,109	1,970,022,687	1,970,022,687	... do	500,650,109	Jan. 1, 1866
Cash:						
National bank notes..	20,406,442	18,492,392	28,809,699	Dec. 31, 1883	11,841,104	Oct. 7, 1867
Legal-tender notes..	187,846,548	80,604,731	205,793,579	Oct. 1, 1886	52,156,439	Mar. 11, 1881
Specie	16,909,363	195,908,859	195,908,859	Oct. 2, 1890	8,050,330	Oct. 1, 1875

It will be seen that capital, surplus, undivided profits, and deposits have increased from \$995,542,378 in January, 1866, to \$2,525,863,042 on October 2, 1890, and that loans and discounts amounting to \$500,650,109 have reached the sum of \$1,970,022,687 which is nearly quadruple, and upon reference to other pages in this report that the number of active banks has increased from 1,582 to 3,567. The holdings in bonds have decreased from \$440,380,350 to \$170,653,050. On April 4, 1879, the banks held \$712,437,900. The specie held by the banks amounted to \$16,909,363, was only \$8,050,330 in 1875, and amounted to \$195,908,859, on October 2, 1890, the highest point reached.

The following comparative statement gives the percentages of loans and discounts, United States bonds, and specie to the entire fund with which the banks do business which is made up of capital, surplus, undivided profits, circulation, and deposits.

In 1866 the percentage of circulation to capital, surplus, and undivided profits was about 45 per cent., and is now less than 13 per cent.

	1866.	1887.	1888.	1889.	1890.
	<i>Per cent.</i>	Per cent.	Per cent.	Per cent.	Per cent.
Loans and discounts	41.32	70.52	71.04	72.26	74.37
United States bonds.....	36.36	9.98	9.87	7.80	6.44
Specie.....	1.57	7.37	11.90	6.58	7.40
Total	79.25	87.87	92.81	86.64	88.21

CLOSED NATIONAL BANKS.

The following statement exhibits the title, capital, and circulation issued, redeemed, and outstanding, of associations which were closed to business during the year ended October 31, 1890. Of these 59 associations, 50 went into voluntary liquidation and 9 into the hands of receivers.

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1890, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
First National Bank of Woodstock, Ill.	May 1, 1882	Oct. 31, 1889	\$50,000	\$27,000	\$9,730	\$17,270
National Bank of Shelbyville, Tenn.	Oct. 29, 1874	Nov. 11, 1889	50,000	16,710	4,290	12,420
First National Bank of Sheffield, Ala.	Jan. 14, 1887	Nov. 30, 1889	100,000	22,500	6,500	16,000
Farmers and Merchants National Bank of Valley City, N. Dak.	Mar. 20, 1882	Dec. 1, 1889	65,000	14,630	5,060	9,570
Union National Bank of La Crosse, Wis.	Nov. 20, 1885	Dec. 9, 1889	100,000	22,500	6,580	15,920
First National Bank of Abilene, Kans.	June 23, 1879	Dec. 10, 1889	50,000	21,240	9,460	11,780
Third National Bank of Malone, N. Y.	July 15, 1885	Dec. 16, 1889	50,000	10,750	3,040	7,710
Harper County National Bank of Anthony, Kans.	Aug. 26, 1885	Dec. 20, 1889	50,000	11,250	3,160	8,090
First National Bank of South Haven, Mich.	May 22, 1871	Dec. 31, 1889	50,000	11,250	2,810	8,440
Lumbermans National Bank of Williamsport, Pa.	Jan. 20, 1865	Dec. 31, 1889	100,000	32,580	19,720	12,860
Durango National Bank of Durango, Colo.	Sept. 23, 1889	Jan. 6, 1890	50,000	11,250	11,250	-----
Harper National Bank of Harper, Kans.	Jan. 6, 1886	Jan. 6, 1890	50,000	10,750	2,650	8,100
First National Bank of Fox Lake, Wis.	May 16, 1864	Jan. 14, 1890	50,000	48,605	11,787	36,818
Poland National Bank of Poland, N. Y.	Dec. 11, 1879	Jan. 14, 1890	50,000	13,500	4,580	8,920
First National Bank of Ogallala, Nebr.	Mar. 21, 1887	Jan. 14, 1890	50,000	11,250	2,560	8,690
First National Bank of Stockton, Kans.	Jan. 22, 1886	Jan. 15, 1890	50,000	11,250	3,410	7,840
First National Bank of Rulo, Nebr.	Apr. 19, 1887	Jan. 20, 1890	50,000	30,360	5,810	24,550
First National Bank of Eagle Grove, Iowa.	Jan. 22, 1886	Jan. 20, 1890	50,000	11,250	3,226	8,024
Toledo National Bank of Toledo, Ohio.	Dec. 6, 1864	Jan. 21, 1890	100,000	35,920	7,395	28,525
National Exchange Bank of Kansas City, Mo.	Apr. 3, 1888	Jan. 28, 1890	200,000	45,000	7,410	37,590
National Bank of Newcastle, Ky.	Oct. 22, 1874	Feb. 4, 1890	60,000	17,670	4,480	13,190
Plymouth National Bank of Plymouth, Mich.	Jan. 16, 1884	Feb. 25, 1890	50,000	11,250	3,490	7,760
First National Bank of Lockport, N. Y.	Jan. 21, 1864	Feb. 28, 1890	100,000	28,573	5,130	23,443
Merchants' National Bank of Amsterdam, N. Y.	Apr. 9, 1883	Mar. 15, 1890	100,000	32,680	8,780	23,900
National Bank of Texas, Galveston, Tex.	Mar. 9, 1866	Mar. 19, 1890	100,000	37,487	6,412	31,075
Bowie National Bank of Bowie, Tex.	Feb. 12, 1890	Mar. 27, 1890	50,000	-----	-----	-----
First National Bank of Union Springs, N. Y.	Mar. 26, 1864	Mar. 31, 1890	50,000	15,805	13,451	2,354
Ferris National Bank of Swanton, Vt.	Mar. 14, 1890	Apr. 18, 1890	50,000	11,240	11,240	-----
First National Bank of Rock Island, Ill.	Oct. 21, 1863	Apr. 19, 1890	100,000	24,654	3,670	20,984
First National Bank of Ketchum, Idaho.	Mar. 21, 1884	Apr. 28, 1890	50,000	11,250	2,540	8,710
Winchester National Bank of Winchester, Ky.	Jan. 16, 1885	Apr. 29, 1890	200,000	45,000	8,550	36,450
First National Bank of Harper, Kans.	Nov. 17, 1884	Apr. 30, 1890	50,000	11,250	2,860	8,390

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1890, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION—Continued.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
Gloucester City National Bank of Gloucester City, N. J.....	Oct. 26, 1888	May 1, 1890	\$50,000	\$11,250	\$2,230	\$9,020
Park National Bank of Chicago, Ill.....	May 11, 1886	June 20, 1890	200,000	45,000	.....	45,000
First National Bank of Loup City, Nebr.....	Aug. 5, 1885	June 21, 1890	50,000	11,250	1,640	9,610
American National Bank of Waco, Tex.....	June 21, 1888	June 24, 1890	250,000	45,000	7,300	37,700
Hamilton County National Bank, Webster City, Iowa...	June 20, 1883	June 30, 1890	50,000	11,250	1,490	9,760
Planters' National Bank of Henderson, Ky.....	Apr. 20, 1883	June 30, 1890	150,000	33,750	3,160	30,590
Wakefield National Bank of Wakefield, R. I.....	June 2, 1865	July 1, 1890	100,000	59,249	6,081	53,168
Jewell County National Bank of Mankato, Kans.....	Nov. 11, 1887	July 2, 1890	50,000	11,250	1,680	9,570
Citizens' National Bank of Flint, Mich.....	Feb. 1, 1871	Aug. 5, 1890	125,000	32,641	1,830	30,811
State National Bank of Wellington, Kans.....	Oct. 1, 1886	Aug. 6, 1890	50,000	11,250	.....	11,250
Monmouth National Bank of Monmouth, Ill.....	Sept. 9, 1870	Aug. 18, 1890	100,000	21,800	1,057	20,743
Muskegon National Bank of Muskegon, Mich.....	Nov. 1, 1870	Aug. 27, 1890	100,000	21,720	440	21,280
National Village Bank of Bowdoinham, Me.....	Mar. 28, 1865	Aug. 28, 1890	50,000	35,748	1,480	34,268
La Fayette National Bank of La Fayette, Ind.....	Dec. 24, 1874	Aug. 29, 1890	300,000	64,033	1,696	62,337
Kingman National Bank of Kingman, Kans.....	Sept. 16, 1886	Sept. 6, 1890	100,000	22,500	.....	22,500
Lincoln National Bank of Stanford, Ky.....	Dec. 31, 1888	Sept. 8, 1890	200,000	45,000	700	44,300
First National Bank of Decatur, Mich.....	Oct. 15, 1870	Sept. 20, 1890	50,000	11,250	500	10,750
Canastota National Bank of Canastota, N. Y.....	Aug. 14, 1865	Sept. 25, 1890	55,000	55,927	12,076	43,851
First National Bank of Whitehall, Mich.....	Aug. 21, 1879	Sept. 30, 1890	50,000	11,250	9,620	1,630
First National Bank of Richmond, Ky.....	Oct. 29, 1870	Oct. 3, 1890	250,000	66,979	1,161	65,818
Meade County National Bank of Meade Center, Kans.....	Mar. 7, 1888	Oct. 6, 1890	50,000	11,250	.....	11,250
First National Bank of Port Huron, Mich.....	Aug. 7, 1871	Oct. 15, 1890	135,000	57,480	950	56,530
Farmers' National Bank of South Charleston, Ohio.....	July 12, 1882	Oct. 15, 1890	50,000	11,710	200	11,510
First National Bank of Columbus, Ohio.....	Nov. 11, 1863	Oct. 15, 1890	300,000	220,465	.....	220,465
Commercial National Bank of St. Paul, Minn.....	May 2, 1887	Oct. 27, 1890	500,000	45,000	.....	45,000
First National Bank of Mason, Mich.....	Jan. 13, 1871	Oct. 28, 1890	50,000	13,500	500	13,000
First National Bank of Holly, Mich.....	Dec. 14, 1870	Oct. 31, 1890	60,000	13,500	.....	13,500
Total.....	.....	.....	5,800,000	1,667,406	256,822	1,410,584

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Under the provisions of the act of July 12, 1882, twenty-eight associations applied for and obtained an extension of their corporate existence during the past year. The following table shows the number and capital of all extended banks and their geographical location:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Alabama	2	\$350,000	Missouri	10	\$3,250,000
Arkansas	1	250,000	Montana	1	500,000
California	1	1,500,000	Nebraska	3	750,000
Colorado	3	460,000	New Hampshire	36	4,655,000
Connecticut	73	22,450,820	New Jersey	49	9,933,350
Delaware	11	1,503,185	New York	223	72,772,460
District of Columbia	2	500,000	North Carolina	3	650,000
Georgia	6	1,450,000	South Carolina	3	850,000
Illinois	54	6,803,000	Ohio	83	14,954,000
Indiana	32	4,157,000	Oregon	1	250,000
Iowa	29	2,995,000	Pennsylvania	168	44,954,390
Idaho	1	100,000	Rhode Island	59	19,959,800
Kansas	4	400,000	Tennessee	7	1,850,000
Kentucky	13	3,600,000	Texas	4	625,000
Louisiana	3	1,500,000	Vermont	31	5,856,000
Maine	53	8,630,000	Virginia	12	2,216,000
Maryland	29	12,069,000	West Virginia	11	1,341,000
Massachusetts	200	85,962,500	Wisconsin	19	1,685,000
Michigan	22	1,875,000			
Minnesota	9	2,275,000			
			Total	1,271	345,882,505

The following table shows how many associations will reach the expiration of their corporate existence during each year from 1891 to 1902, inclusive, with their capital and circulation:

Year.	No. of banks.	Capital.	Circulation.	Year.	No. of banks.	Capital.	Circulation.
1891	95	\$12,183,900	\$3,997,935	1898	25	\$2,679,000	\$1,198,350
1892	100	13,815,100	4,562,760	1899	39	4,995,000	2,270,700
1893	38	4,701,000	1,982,925	1900	50	7,807,100	2,153,330
1894	63	7,628,000	2,812,720	1901	108	14,669,150	3,702,350
1895	76	11,259,000	4,431,610	1902	132	21,177,300	5,352,350
1896	23	2,173,800	986,650				
1897	24	3,419,000	1,171,295	Total	773	106,507,350	34,622,975

The number, capital, and circulation of the national banks of which the corporate existence expired between October 31, 1889, and October 31, 1890, are shown in the following table, and the number of extended banks is also indicated. The corporate existence of seven associations' expired by limitation.

Date.	No. banks expired.	Capital.	Circulation.	No. banks extended.	Capital.	Circulation.
1890.						
April	1	\$100,000	\$90,000	1	\$100,000	\$90,000
June	1	300,000	45,000	1	300,000	45,000
August	9	1,050,000	389,250	7	850,000	344,250
September	11	1,463,000	443,250	10	1,413,000	432,000
October	13	2,745,000	401,975	9	2,250,000	271,475
Total	35	5,658,000	1,369,475	28	4,913,000	1,182,725

The corporate existence of 95 national banks, with an aggregate capital of \$13,968,900, bonds \$3,206,900, and circulation \$2,886,210, will expire during the year 1891, as shown in the following table:

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1891, WITH THE DATE OF EXPIRATION, THE AMOUNT OF CAPITAL STOCK OF EACH BANK, THE UNITED STATES BONDS ON DEPOSIT WITH THE TREASURER, AND THE AMOUNT OF CIRCULATION ISSUED THEREON.

Charter number.	Title and location of bank.	Expiration of corporate existence.	Capital stock.	United States bonds.	Circulation.
		1891.			
1767	First National Bank, Springfield, Ky.....	Jan. 2	\$150,000	\$37,500	\$33,750
1770	Boone County National Bank, Columbia, Mo.....	Jan. 2	100,000	25,000	22,500
1777	National Bank of Jefferson, Tex.....	Jan. 2	50,000	12,500	11,250
1799	First National Bank, Albia, Iowa.....	Jan. 7	50,000	12,500	11,250
1783	Lumbermen's National Bank of Stillwater, Minn.....	Jan. 9	250,000	50,000	45,000
1779	Farmers' and Merchants' National Bank, Vandalia, Ill.....	Jan. 10	100,000	25,000	22,500
1781	Merchants' and Farmers' National Bank, Charlotte, N. C.....	Jan. 17	200,000	100,000	90,000
1788	Merchants' National Bank, Dayton, Ohio.....	Jan. 20	300,000	50,000	45,000
1787	Union National Bank, Oshkosh, Wis.....	Jan. 23	200,000	50,000	45,000
1899	State National Bank, Lincoln, Nebraska.....	Jan. 23	200,000	50,000	45,000
1810	First National Bank, Charles City, Iowa.....	Jan. 30	50,000	12,500	11,250
1796	Union National Bank, New Orleans, La.....	Jan. 31	500,000	50,000	45,000
1794	First National Bank, St. Peter, Minn.....	Feb. 6	50,000	12,500	11,250
1831	First National Bank, Nicholasville, Ky.....	Feb. 9	100,000	50,000	45,000
1793	First National Bank, Kankakee, Ill.....	Feb. 13	50,000	12,500	11,250
1798	First National Bank, Lincoln, Nebr.....	Feb. 18	200,000	50,000	45,000
1804	National Bank of Chester, S. C.....	Mar. 2	150,000	37,500	33,750
1806	Exchange National Bank, Polo, Ill.....	Mar. 4	65,000	20,000	18,000
1802	Manufacturers National Bank, Racine, Wis.....	Mar. 6	250,000	50,000	45,000
1816	Rockford National Bank, Rockford, Ill.....	Mar. 8	100,000	25,000	22,500
1809	First National Bank, Jefferson City, Mo.....	Mar. 16	50,000	12,500	11,250
1807	First National Bank, Harrodsburg, Ky.....	Mar. 27	100,000	25,000	22,500
1817	National Commercial Bank, Mobile, Ala.....	Mar. 27	150,000	50,000	45,000
1826	Union City National Bank, Michigan.....	Apr. 1	50,000	12,500	11,250
1818	Merchants' National Bank, Newark, N. J.....	Apr. 3	200,000	50,000	45,000
1812	First National Bank, Cassopolis, Mich.....	Apr. 10	50,000	12,500	11,250
1827	National Bank of the Commonwealth, Boston, Mass.....	Apr. 12	500,000	50,000	45,000
1897	Livingston County National Bank of Pontiac, Ill.....	Apr. 14	75,000	18,750	16,875
1893	First National Bank, Pueblo, Colo.....	Apr. 17	300,000	50,000	45,000
1814	First National Bank, Montgomery, Ala.....	Apr. 18	225,000	50,000	45,000
1815	First National Bank, Elkader, Iowa.....	Apr. 19	50,000	12,500	11,250
1842	Second National Bank, Winona, Minn.....	Apr. 29	200,000	50,000	45,000
1844	National Bank of Newberry, S. C.....	May 6	150,000	37,500	33,750
1824	Farmers' National Bank, Salem, Va.....	May 8	75,000	18,750	16,875
1829	First National Bank, Allegan, Mich.....	May 11	50,000	12,500	11,250
1834	National Bank of Franklin, Tenn.....	May 25	100,000	25,000	22,500
1848	National Bank of Spartanburg, S. C.....	June 5	100,000	25,000	22,500
1849	First National Bank, Grand Haven, Mich.....	June 5	200,000	50,000	45,000
1843	Bates County National Bank, Butler, Mo.....	June 13	125,000	31,250	28,125
1868	First Nat'l Bank of Jefferson, Charlestown, W. Va.....	June 24	50,000	12,500	11,250
1850	First National Bank, Mason City, Ill.....	June 27	50,000	12,500	11,250
1852	First National Bank, Marseilles, Ill.....	June 27	50,000	12,500	11,250
1859	Covington City National Bank, Ky.....	June 30	500,000	50,000	45,000
1847	German National Bank of Covington, Ky.....	July 1	350,000	50,000	45,000
1853	First National Bank, Tuscaloosa, Ala.....	July 5	60,000	40,000	36,000
1855	Nebraska City National Bank, Nebr.....	July 12	50,000	12,500	11,250
1851	Second National Bank, Charleston, Ill.....	July 15	100,000	25,000	22,500
1873	First National Bank, Vincennes, Ind.....	July 15	100,000	50,000	45,000
1878	Meridian National Bank of Indianapolis, Ind.....	July 15	200,000	100,000	90,000
1885	Littleton National Bank, N. H.....	July 15	150,000	37,500	33,750
1860	National Exchange Bank, Augusta, Ga.....	July 19	250,000	50,000	45,000
1863	Citizens' National Bank, Fairbault, Minn.....	July 21	80,000	50,000	46,000
1854	First National Bank, Frankfort, Ind.....	July 22	200,000	50,000	45,000
1861	First National Bank, Newnan, Ga.....	July 27	50,000	50,000	45,000
1867	National Bank of Illinois, Chicago, Ill.....	July 31	1,000,000	50,000	45,000
1865	National Bank of Rolla, Mo.....	Aug. 1	50,000	12,500	11,250
1879	Citizens' National Bank, Peru, Ind.....	Aug. 1	100,000	25,000	22,500
1882	Will County National Bank, Joliet, Ill.....	Aug. 4	100,000	25,000	22,500
1880	First National Bank, Tama City, Iowa.....	Aug. 5	50,000	12,500	11,250
1870	First National Bank, Marengo, Ill.....	Aug. 8	50,000	12,500	11,250
1874	First National Bank, Webster City, Iowa.....	Aug. 10	50,000	25,000	22,500
1862	Mills County National Bank, Glenwood, Iowa.....	Aug. 11	65,000	16,250	14,625
1872	Union National Bank, Macomb, Ill.....	Aug. 12	100,000	50,000	45,000

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1891, WITH THE DATE OF EXPIRATION, ETC.—Continued.

Charter number.	Title and location of bank.	Expiration of corporate existence.	Capital stock.	United States bonds.	Circulation.
		1891.			
1875	Keystone National Bank, Reading, Pa.	Aug 17	\$100,000	\$25,000	\$22,500
1871	Knoxville National Bank, Iowa	Aug 22	100,000	25,000	22,500
1869	Rush County National Bank, Rushville, Ind	Aug 24	100,000	25,000	22,500
1881	Dixon National Bank, Ill.	Aug 26	100,000	25,000	22,500
1886	Citizens' National Bank, Niles, Mich.	Aug 31	50,000	12,500	11,250
1884	Wellsburg National Bank, W. Va.	Sept. 5	100,000	25,000	22,500
1891	First National Bank, Pella, Iowa.	Sept. 7	50,000	13,000	11,700
1889	Rock Island National Bank, Ill.	Sept 11	100,000	30,000	27,000
1887	First National Bank, Olean, N. Y.	Sept 12	100,000	50,000	45,000
1888	First National Bank, Bloomington, Ind.	Sept 14	120,000	30,000	27,000
1896	Sycamore National Bank, Ill.	Sept 15	50,000	20,000	18,000
1898	Mutual National Bank, New Orleans, La.	Sept 19	300,000	50,000	45,000
1893	Citizens' National Bank, Washington, D. C.	Oct. 2	300,000	50,000	45,000
1895	Merchants' National Bank, Toledo, Ohio	Oct. 7	300,000	50,000	45,000
1890	Citizens' National Bank, Greensburg, Ind.	Oct. 9	100,000	100,000	90,000
1894	Fifth National Bank, Pittsburg, Pa.	Oct. 9	100,000	25,000	22,500
1908	Kentucky National Bank, Louisville, Ky.	Oct. 19	1,000,000	50,000	45,000
1918	Second National Bank, East Saginaw, Mich.	Nov. 8	150,000	37,500	33,750
1904	First National Bank, Plymouth, Mich.	Nov. 13	50,000	50,000	45,000
1916	First National Bank, Plymouth, Mich.	Nov. 14	50,000	50,000	45,000
1903	First National Bank, Jackson, Ohio	Nov. 18	50,000	12,500	11,250
1900	National Bank of Cynthiana, Ky.	Nov. 20	150,000	40,000	36,000
1909	Second National Bank, Aurora, Ill.	Nov. 27	100,000	25,000	22,500
1924	Southern Michigan National Bank, Coldwater, Mich.	Nov. 27	165,000	50,000	45,000
1910	People's National Bank, Ottawa, Kans.	Nov. 29	50,000	12,500	11,250
1912	National Bank of Wooster, Ohio	Nov. 29	53,900	53,900	48,510
1911	First National Bank, Owatonna, Minn.	Dec. 6	30,000	15,000	13,500
1906	Defiance National Bank, Ohio	Dec. 7	100,000	25,000	22,500
1907	Rochelle National Bank, Ill.	Dec. 9	50,000	20,000	18,000
1914	First National Bank, Plattsmouth, Nebr.	Dec. 12	50,000	15,000	13,500
1915	First National Bank, Emporia, Kans.	Dec. 14	100,000	25,000	22,500
1933	First National Bank, Burlington, Wis.	Dec. 14	50,000	12,500	11,250
	Total		13,968,900	3,209,900	2,886,210

CIRCULATING NOTES.

The actual circulation outstanding on October 2, 1890, for which the banks were responsible, was \$125,176,956, this amount being exclusive of \$56,403,554 also in circulation, but represented by lawful money deposited by the banks for redemption purposes whenever the notes are received by the Treasurer.

The minimum deposit of the bonds required of the 3,540 national banks in operation October 2, 1890, was \$101,247,615, upon which only \$91,122,854 of national-bank circulation could be issued. These banks held, on October 2, \$139,969,050 of bonds and were responsible for \$34,054,102 of circulation more than the minimum.

Of the 3,540 banks, 2,559 have a capital not exceeding \$150,000, nor less than \$50,000 each, which is the lowest amount any bank in the system may have, the aggregate capital amounting to \$208,790,960. The remaining 981 have a capital of over \$150,000 each, the aggregate amounting to \$441,656,275. If an amount of bonds equal to the total capital were deposited to secure circulation, the whole body of banks might have a circulation amounting to \$585,402,512, or \$494,279,658 more than the present minimum. A table in the Appendix, page 135, shows by States and geographical divisions this information in detail.

The following table shows the number of banks organized, by fiscal years, from July 1, 1882, to July 1, 1890, capital stock, amount of bonds deposited, and circulation issued thereon :

Year.	No.	Capital.	Minimum bonds required.	Bonds actually deposited.	Per cent. of excess.	Circulation issued.
July 1, 1882, to July 1, 1883.....	251	\$26,552,300	\$5,155,500	\$7,116,400	28	\$6,404,760
July 1, 1883, to July 1, 1884.....	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885.....	142	15,205,000	3,061,250	3,332,800	8	2,999,520
July 1, 1885, to July 1, 1886.....	163	17,553,000	3,404,500	3,715,500	8	3,343,950
July 1, 1886, to July 1, 1887.....	217	31,444,000	4,986,000	5,051,300	1	4,546,170
July 1, 1887, to July 1, 1888.....	164	16,734,000	3,308,500	3,324,750	0.5	2,992,275
July 1, 1888, to July 1, 1889.....	156	15,970,000	3,155,000	3,166,300	.36	2,849,670
July 1, 1889, to July 1, 1890.....	291	36,055,000	6,251,250	6,262,750	.18	5,613,915
Total	1,602	179,457,300	33,938,000	36,645,900	.....	32,958,750

The foregoing table is perpetuated to show by comparison the falling off in the amount of bonds deposited in excess of the requirement, and it will be seen that the percentage of excess has fallen from 28 in 1882-'83 to .18 in 1889-'90.

Of the 291 banks organized during the past fiscal year 168 have a capital of \$50,000 each, amounting to \$8,400,000; 77 have a capital of over \$50,000 and not exceeding \$150,000, and 46 have an aggregate capital of \$20,250,000. The 46 largest banks deposited the exact amount of bonds required by law, and of the remaining 245 banks only 7 deposited bonds in excess of the requirement.

Notwithstanding the accession of new banks to the system and the consequent deposit of bonds and issue of notes, the outstanding circulation steadily decreases from year to year. By referring to page 48 it will be seen that the total withdrawal of bonds for transfer to the Secretary for purchase amounted to \$24,117,400, only about one-third of this amount being deposited by way of substitution.

The following table shows by comparison for seven years the amounts of lawful money deposited and the consequent decrease of circulation:

DECREASE OF NATIONAL-BANK CIRCULATION DURING EACH OF THE YEARS ENDED OCTOBER 31, FROM 1884 TO 1890, INCLUSIVE, AND THE AMOUNT OF LAWFUL MONEY ON DEPOSIT AT THE END OF EACH YEAR.

National-bank notes outstanding October 31, 1883, including notes of national gold banks.....	\$352, 013, 787	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35, 993, 461	\$316, 020, 326
National-bank notes outstanding October 31, 1884, including notes of national gold banks.....	333, 559, 813	
Less lawful money on deposit at same date, including deposits of national gold banks.....	41, 710, 163	291, 849, 650
Net decrease of circulation.....		24, 170, 676
Net outstanding as above, October 31, 1884.....		291, 849, 650
National-bank notes outstanding October 31, 1885, including notes of national gold banks.....	315, 847, 168	
Less lawful money on deposit at same date, including deposits of national gold banks.....	39, 542, 979	276, 304, 189
Net decrease of circulation.....		15, 545, 461
Net outstanding as above, October 31, 1885.....		276, 304, 189
National-bank notes outstanding October 31, 1886, including notes of national gold banks.....	301, 529, 889	
Less lawful money on deposit at same date, including deposits of national gold banks.....	81, 819, 233	219, 710, 656
Net decrease of circulation.....		56, 593, 533
Net outstanding as above, October 31, 1886.....		219, 710, 656
National-bank notes outstanding October 31, 1887, including notes of national gold banks.....	272, 041, 203	
Less lawful money on deposit at same date, including deposits on national gold banks.....	102, 826, 136	169, 215, 067
Net decrease of circulation.....		50, 495, 589
Net outstanding as above, October 31, 1887.....		169, 215, 067
National-bank notes outstanding, October 31, 1888, including notes of national gold banks.....	239, 385, 237	
Less lawful money on deposit at same date, including deposits of national gold banks.....	87, 018, 909	152, 366, 328
Net decrease of circulation.....		16, 848, 739
Net outstanding as above, October 31, 1888.....		152, 366, 328
National-bank notes outstanding October 31, 1889, including notes of national gold banks.....	202, 023, 415	
Less lawful money on deposit at same date, including deposits of national gold banks.....	71, 816, 130	130, 207, 285
Net decrease of circulation.....		22, 159, 043
Net outstanding as above, October 31, 1889.....		130, 207, 285
National-bank notes outstanding October 31, 1890, including notes of national gold banks.....	179, 755, 643	
Less lawful money on deposit at same date, including deposits of national gold banks.....	54, 796, 907	124, 958, 736
Net decrease of circulation.....		5, 248, 549

The gross decrease of circulation, including the notes of gold banks and those of failed and liquidating associations, was \$22,267,772.

BANKS WITHOUT CIRCULATION.

A number of national banks did not originally take circulating notes for issue, and others eventually deposited lawful money and surrendered their circulation.

The following is a list of these banks, the amount of capital and bonds being given:

Title of bank.	Capital.	Bonds.
Chemical National Bank, New York, N. Y.	\$300,000	\$50,000
Mechanics' National Bank, New York, N. Y.	2,000,000	50,000
Merchants' National Bank, New York, N. Y.	2,000,000	50,000
National City Bank, New York, N. Y.	1,000,000	50,000
National Park Bank, New York, N. Y.	2,000,000	50,000
National Bank of Washington, D. C.	200,000	50,000
National Metropolitan Bank, Washington, D. C.	300,000	50,000
Chestertown National Bank, Chestertown, Md.	50,000	12,500
First National Bank, Houston, Tex.	100,000	25,000
First National Bank, Butte, Mont.	100,000	25,000
Citizens' National Bank, Englewood, N. J.	50,000	12,500
Total	8,100,000	425,000

SECURITY FOR CIRCULATING NOTES.

The security for circulating notes of national banks is limited by the act to United States registered bonds bearing interest, and the following table shows the amount of such bonds held by the Treasurer of the United States as security on June 30 of each year from 1865 to 1890, inclusive, and the amount owned and held by the banks for other purposes, including those deposited with the Treasurer to secure public deposits:

Years.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
1865 ..	\$170,332,500	\$65,576,600			\$235,959,100	\$155,785,750	\$391,744,850
1866 ..	241,083,500	86,226,850			327,310,350	121,152,950	448,463,300
1867 ..	251,430,400	89,177,100			340,607,500	84,002,650	424,610,150
1868 ..	250,726,950	90,768,950			341,495,900	80,922,500	422,418,400
1869 ..	255,190,350	87,681,250			342,871,600	58,102,000	397,953,600
1870 ..	247,335,350	94,923,200			342,278,550	49,980,600	396,259,150
1871 ..	220,497,750	139,387,500			359,885,250	39,450,800	399,236,350
1872 ..	173,251,450	207,189,250			380,440,700	31,868,200	412,308,900
1873 ..	160,923,500	229,487,500			390,410,550	25,724,400	416,134,150
1874 ..	154,370,700	236,800,500			391,171,200	25,247,100	416,418,300
1875 ..	136,955,100	239,359,400			376,314,500	26,900,200	403,214,700
1876 ..	109,313,450	232,081,300			341,394,750	45,170,300	386,565,050
1877 ..	87,690,300	206,651,050	\$44,372,250		338,713,600	47,315,050	386,028,650
1878 ..	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
1879 ..	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
1880 ..	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
1881 ..	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at 3½ per cent.	Continued at 3½ per cent.					
1882 ..	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
	385,700	7,402,800					
1883 ..		3 per cents. 200,877,850	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
1884 ..		172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
	Pacifics:						
1885 ..	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
1886 ..	3,565,000	107,782,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350
1887 ..	3,175,000	5,205,950	67,743,100	115,842,650	191,966,700	33,147,750	224,814,450
1888 ..	3,181,000	37,500	69,670,300	105,423,850	178,312,650	63,618,150	241,930,800
1889 ..	4,324,000		42,409,900	101,387,550	148,121,450	51,642,100	199,763,550
1890 ..	4,913,000		39,486,750	100,828,550	145,228,300	35,287,350	180,515,650

The following table gives similar information for the years ended October 31, from 1882 to 1890 inclusive. An examination of this and the foregoing table will disclose the changes which have occurred in the holdings of the several classes of bonds by the banks.

Year.	Num-ber of banks.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Total.
		4 1/2 per cent. bonds.	4 per cent. bonds.	3 per cent. bonds.	Pacific 6 per cent. bonds.	Total.		
1882.....	2, 301	\$33, 754, 650	\$104, 927, 500	\$40, 621, 950 179, 675, 550	\$3, 526, 000	\$362, 505, 650	\$37, 563, 750	\$400, 069, 400
1883.....	2, 522	41, 319, 700	106, 164, 850	*602, 000 201, 327, 700	3, 463, 000	352, 877, 300	30, 674, 050	383, 551, 350
1884.....	2, 671	49, 537, 450	116, 705, 450	155, 604, 400	3, 469, 000	325, 316, 300	30, 419, 600	355, 735, 900
1885.....	2, 727	49, 547, 250	116, 391, 650	138, 920, 650	3, 505, 000	308, 364, 550	31, 780, 100	340, 144, 650
1886.....	2, 868	57, 436, 850	115, 383, 150	69, 038, 050	3, 586, 000	245, 444, 050	32, 431, 400	277, 875, 450
1887.....	3, 061	69, 696, 100	115, 731, 400	144, 500	3, 256, 000	188, 828, 000	34, 671, 350	223, 499, 350
1888.....	3, 151	66, 121, 750	100, 413, 600	.....	3, 468, 000	170, 003, 350	60, 715, 050	230, 718, 400
1889.....	3, 319	41, 066, 150	100, 049, 000	.....	4, 553, 000	145, 668, 150	48, 501, 200	194, 169, 350
1890.....	3, 567	28, 116, 700	105, 402, 200	.....	6, 672, 000	140, 190, 900	30, 684, 000	170, 874, 900

* Three and one-half per cent.

A table will be found in the Appendix, page 117, showing on the first day of each month, from January 1, 1870, to November 1, 1890, the amount of authorized capital stock of the national banks, the amount of bonds on deposit to secure circulation, the amount of circulation secured by the bonds, the amount of lawful money deposited to redeem outstanding circulation, and the total amount outstanding, including notes of gold banks.

INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES.

In order to preserve the continuity of statements made in previous reports with respect to changes in the funded debt of the United States, and their effect upon the holdings of national banks, it is proper to repeat that the public debt reached its maximum August 31, 1865, and amounted to \$2,844,649,626, the non-interest bearing obligations to \$461,616,311, leaving the interest-bearing debt \$2,383,033,315. On October 31, 1890, the interest-bearing debt had been reduced to \$696,906,902.

The following table shows the classes of bonds available as security for the circulating notes of national banks, the authorizing acts, dates of maturity, rates of interest, and intermediate changes.

BONDED DEBT AT DATES NAMED.

Date.	6 per cent.	5 per cent.	4½ per cent.*	4 per cent.†	6 per cent.‡	Total.
Aug. 31, 1865	\$908,518,091	\$199,792,100			\$1,258,000	\$1,109,568,191
June 30, 1866	1,008,383,409	198,528,435			6,042,000	1,212,958,904
June 30, 1867	1,421,110,719	198,533,435			14,762,000	1,634,406,154
June 30, 1868	1,841,521,800	221,588,400			29,089,000	2,092,199,200
June 30, 1869	1,886,341,300	221,589,300			58,638,320	2,166,568,920
June 30, 1870	1,764,932,300	221,589,300			64,437,320	2,050,978,920
June 30, 1871	1,613,897,300	274,236,450			64,618,832	1,952,752,582
June 30, 1872	1,374,883,800	414,567,300			64,623,512	1,845,074,612
June 30, 1873	1,281,238,650	414,567,300			64,623,512	1,760,429,462
June 30, 1874	1,213,624,700	510,628,050			64,623,512	1,788,876,262
June 30, 1875	1,100,865,550	607,132,750			64,623,512	1,772,621,812
June 30, 1876	984,999,650	711,685,800			64,623,512	1,761,308,962
June 30, 1877	854,621,850	703,266,650	\$140,000,000		64,623,512	1,761,512,012
June 30, 1878	738,619,000	703,266,650	240,000,000	\$98,850,000	64,623,512	1,845,359,162
June 30, 1879	310,932,500	646,905,500	250,000,000	679,878,110	64,623,512	1,952,339,622
June 30, 1880	235,780,400	484,864,900	250,000,000	739,347,800	64,623,512	1,774,616,612
June 30, 1881	196,378,600	439,341,350	250,000,000	739,347,800	64,623,512	1,690,191,262
June 30, 1882	Continued at 3½ per cent. 58,957,150	Continued at 3½ per cent. 401,593,900 32,082,600	250,000,000	730,349,350	64,623,512	1,514,433,912
June 30, 1883		Funded into 3 per cents, act July 12, 1882. 304,204,350	250,000,000	737,942,200	64,623,512	1,388,852,662
June 30, 1884		224,612,150	250,000,000	737,691,700	64,623,512	1,276,897,362
June 30, 1885		194,190,500	250,000,000	737,719,850	64,623,512	1,246,533,862
June 30, 1886		144,046,600	250,000,000	737,759,700	64,623,512	1,196,429,812
June 30, 1887		19,716,500	250,000,000	737,800,600	64,623,512	1,072,140,612
June 30, 1888			222,207,050	714,177,400	64,623,512	1,001,007,962
June 30, 1889			139,639,000	676,095,350	64,623,512	880,357,862
June 30, 1890			109,015,750	602,193,500	64,623,512	775,832,762
Oct. 31, 1890			63,979,850	568,203,850	64,623,512	696,807,212

* Funded loan 1891; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1891.
 † Funded loan 1907; authorizing act, July 14, 1870, and January 20, 1871; date of maturity, 1907.
 ‡ Pacific railroad bonds; authorizing act July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899.
 The Navy pension fund, amounting to \$14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$99,690 of refunding certificates are not included in the table.

MARKET PRICES OF UNITED STATES BONDS.

The investment value of these bonds slightly increased over that of the previous year. As the relative market price of bonds declines, the investment value is increased. It will be observed that with both classes of bonds, prices have fluctuated considerably, both closing at higher rates than could be obtained at several periods during the year. The following table will show the movement in prices of the two classes during the year ended October 31, 1890.

OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES REGISTERED 4½ PER CENT. AND 4 PER CENT. BONDS, IN NEW YORK, FOR EACH WEEK FROM NOVEMBER 15, 1889, TO OCTOBER 31, 1890.

Week ending—	4½ per cent.			4 per cent.		
	Opening.	Highest.	Lowest.	Opening.	Highest.	Lowest.
Nov. 15, 1889	104½-1047	104½-1047	104½-1047	127-127½	127-127½	127-127½
Nov. 22, 1889	104½-104	104½-104	104½-104	127-127½	127-127½	127-127½
Nov. 29, 1889	104½-104	104½-104	104½-104	127-127½	127-127½	127-127½
Dec. 6, 1889	104½-104	104½-105	104½-104	126-126½	126-126½	126-126½
Dec. 13, 1889	104½-105	104½-105	104½-105	126-126½	126-126½	126-126½
Dec. 20, 1889	104½-105	104½-105	104½-105	126-126½	126-126½	126-126½
Dec. 27, 1889	104½-105	104½-105½	104½-105	126-126½	126-126½	126-126½
Jan. 3, 1890	105-105½	105-105½	104½-105½	126½-126	126-127	126-126½
Jan. 10, 1890	104½-105½	104½-105½	104½-105	126-126½	126-126½	126-126½
Jan. 17, 1890	104½-105½	104½-105	104½-105	126-126½	126-126½	126-126½
Jan. 24, 1890	104½-105	104½-105	103½-105½	126-126½	126-126½	124½-125
Jan. 31, 1890	104½-105	104½-105	103½-103½	124½-125	124½-125	123½-123½
Feb. 7, 1890	103½-103½	103½-104	103½-103½	123½-123½	123½-123½	123-123½
Feb. 14, 1890	103½-104	103½-104	103½-104	123½-123½	123½-123½	123-123½
Feb. 21, 1890	103½-104	103½-104	103½-104	122½-123	122½-123	122½-122½
Feb. 28, 1890	103½-104	103½-104	103½-104	122½-122½	122½-122½	121½-121½
Mar. 7, 1890	103½-104	103½-104	103½-103½	121½-121½	121½-122½	121½-121½
Mar. 14, 1890	103½-103½	103½-104	103½-103½	121½-122½	121½-122½	121½-122½
Mar. 21, 1890	103½-104	103½-104	103½-104	121½-122½	121½-122½	121½-122½
Mar. 28, 1890	103½-104	103½-104	103½-104	121½-122½	121½-122½	121½-122½
Apr. 4, 1890	103½-104	103½-104	103½-104	122-122½	122-122½	122-122½
Apr. 11, 1890	103½-104	103½-104	103½-104	122-122½	122-122½	122-122½
Apr. 18, 1890	103½-104	103½-104	103½-104	122-122½	122-122½	122-122½
Apr. 25, 1890	103½-104	103½-104	103½-104	122-122½	122-122½	122-122½
May 2, 1890	103½-104	103½-104	102½-102½	122-122½	122-122½	122-122½
May 9, 1890	102½-102½	102½-102½	102½-102½	122-122½	122-122½	122-122½
May 16, 1890	102½-102½	102½-102½	102½-102½	122-122½	122-122½	122-122½
May 23, 1890	102½-102½	102½-102½	102½-102½	122-122½	122-122½	122-122½
May 30, 1890	102½-102½	102½-102½	102½-102½	122-122½	122-122½	122-122½
June 6, 1890	102½-102½	102½-103	102½-103	121-121½	121½-121½	121-121½
June 13, 1890	103-103½	103-103½	103-103½	121-121½	121-121½	121-121½
June 20, 1890	103-103½	103-103½	103-103½	121-121½	121½-122	121-121½
June 27, 1890	103-103½	103-103½	103-103½	121½-122	121½-122	121½-121½
July 4, 1890	103-103½	103-103½	103-103½	121½-122	121½-122	121½-122
July 11, 1890	103-103½	103-103½	103-103½	121½-122	121½-122	121½-122
July 18, 1890	103-103½	103-103½	103-103½	121½-122	121½-122	121½-121½
July 25, 1890	103-103½	103-103½	103-103½	121-121½	123½-124½	121-121½
Aug. 1, 1890	103½-104	103½-104½	102½	123-124	123½-124	123½-124
Aug. 8, 1890	102½-103	102½-103	102½-103	123½-124	123½-124	123½-124
Aug. 15, 1890	102½	102½	102½	123½-124	123½-124	123½-124
Aug. 22, 1890	102½	104	102½	123½-124	124-125	123½-124
Aug. 29, 1890	104	104	104	125-125½	125½-126½	125-125½
Sept. 5, 1890	103½	104	103½	125-125½	125-125½	124½-125
Sept. 12, 1890	104	104½	104	124½-125	124½-125	123½-124
Sept. 19, 1890	104½	104½	104½	124½-124½	125½-126½	123½-124
Sept. 26, 1890	104½	104½	103½	125-125½	125-125½	122½-123
Oct. 3, 1890	104	104	103½	125½-125	125½-125	122½-123
Oct. 10, 1890	104	104	103½	125-125	125-125	122½-122½
Oct. 17, 1890	104	104	104	125-125	125-124	123-123
Oct. 24, 1890	104½	104½	104½	125½-124	124½-124½	123½-124
Oct. 31, 1890	104½	104½	104½	124½-124½	124½-124½	124-124½

REPORT ON THE FINANCES.

INVESTMENT VALUE OF UNITED STATES BONDS.

The following table, prepared by the Government Actuary, shows the fluctuations in price and investment value of the $4\frac{1}{2}$ and 4 per cent. bonds at quarterly periods from 1885 to 1890, inclusive:

Date.	$4\frac{1}{2}$ per cent. bonds.		4 per cent. bonds.	
	Average price flat	Rate of interest realized by investors.	Average price flat.	Rate of interest realized by investors.
1885:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
January.....	112.7788	2.655	121.9086	2.726
April.....	112.4350	2.488	121.8028	2.721
July.....	112.7525	2.365	122.6462	2.668
October.....	112.9421	2.250	123.4004	2.619
1886:				
January.....	112.7000	2.208	123.4326	2.607
April.....	112.4759	2.150	126.2980	2.444
July.....	111.8156	2.149	126.4975	2.420
October.....	111.9855	2.003	128.6659	2.289
1887:				
January.....	110.2775	2.290	127.8325	2.320
April.....	110.1947	2.019	129.2451	2.227
July.....	109.1475	2.340	127.8425	2.284
October.....	108.5553	2.339	125.7885	2.390
1888:				
January.....	108.2375	2.289	126.1275	2.341
April.....	107.1025	2.478	124.6400	2.409
July.....	107.5175	2.195	127.4825	2.230
October.....	108.4213	1.693	128.1204	2.178
1889:				
January.....	108.9255	1.254	127.2837	2.208
April.....	108.1848	1.240	129.1902	2.080
July.....	107.0048	1.421	128.3894	2.109
October.....	105.8241	1.645	127.1944	2.160
1890:				
January.....	104.7885	1.856	125.6178	2.236
April.....	103.7500	2.151	122.1175	2.435
July.....	103.3825	1.968	122.3200	2.467
October.....	104.1296	0.409	123.5602	2.309

BOND PURCHASES BY THE TREASURY.

During the past year the purchase of the 4 and $4\frac{1}{2}$ per cents. by the Government has been continuous, the total purchases amounting to \$330,872,150 since the issue of Treasury circular dated, April 17, 1888.

The purchases made during the year ended October 31, 1890, were as follows:

Month.	4 per cent. bonds.	$4\frac{1}{2}$ per cent. bonds.	Total.
November, 1889.....	\$7,760,250	\$2,196,350	\$9,956,600
December, 1889.....	9,736,900	3,045,300	12,782,200
January, 1890.....	7,548,500	3,398,300	10,946,800
February, 1890.....	3,806,250	1,492,150	5,298,400
March, 1890.....	9,000,350	2,530,250	11,530,600
April, 1890.....	2,895,350	1,425,750	4,321,100
May, 1890.....	3,492,650	2,197,800	5,690,450
June, 1890.....	868,200	1,307,700	2,175,900
July, 1890.....	8,545,550	1,968,200	10,513,750
August, 1890.....	7,264,400	13,064,150	20,328,550
September, 1890.....	18,185,450	24,157,400	41,783,250
October, 1890.....		5,846,150	6,405,750
Total.....	79,103,850	62,629,500	141,733,350

BOND WITHDRAWALS BY NATIONAL BANKS.

It is difficult to estimate the full effect of bond purchases by the Secretary of the Treasury upon the volume of circulation of the national banks, for while \$24,117,400 of bonds were withdrawn and directly transferred for purchase, about \$8,000,000 being substituted, the total withdrawals amounted to more than \$40,000,000; but undoubtedly the larger part of the \$16,000,000 not withdrawn for transfer were either placed on the market or were purchased by the Secretary directly from the banks after withdrawal.

The following table shows the class and amount of bonds withdrawn by the banks for transfer and purchase under Treasury circulars of July 19, August 19, August 21, August 30, September 18, and October 9, 1890, and the class and amount of bonds deposited in substitution from October 31, 1889, to November 1, 1890:

Date.	Withdrawn.			United States bonds in substitution.				Total withdrawn upon deposit of lawful money.
	4½ per cent.	4 per cent.	Total.	4 per cent.	4½ per cent.	P. R. R.'s 6 per cent.	Total.	
November, 1889 ..	\$450,000	\$1,180,000	\$1,630,000	\$125,000	.....	\$25,000	\$150,000	\$1,480,000
December, 1889 ..	383,250	2,270,550	2,653,800	220,000	\$25,000	92,000	337,000	2,316,800
January, 1890 ..	350,500	1,465,150	1,815,650	55,000	.....	50,000	105,000	1,710,650
February, 1890 ..	512,250	327,500	839,750	427,250	112,500	.....	539,750	300,000
March, 1890 ..	552,750	253,500	806,250	239,750	.....	.....	239,750	566,500
April, 1890 ..	300,000	400,000	700,000	209,000	.....	.....	209,000	491,000
May, 1890 ..	312,500	660,500	973,000	150,000	.....	50,000	200,000	773,000
June, 1890 ..	261,250	102,500	363,750	181,250	.....	.....	181,250	182,500
July, 1890 ..	706,500	597,350	1,303,850	261,500	66,300	200,000	527,800	776,050
August, 1890 ..	3,348,400	1,092,000	4,440,400	961,000	.....	463,500	1,424,500	3,015,900
September, 1890 ..	6,557,750	293,000	6,850,750	3,031,750	.....	463,250	3,495,000	3,355,750
October, 1890 ..	1,352,700	387,500	1,740,200	572,700	.....	100,000	672,700	1,067,500
Total	15,087,850	9,029,550	24,117,400	6,434,200	203,800	1,443,750	8,081,750	16,025,650

ISSUES AND REDEMPTIONS.

The following table gives the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the amount outstanding October 31, 1890:

Denominations.	Number of notes—			Amounts—		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones.....	23,169,677	22,800,061	369,616	\$23,169,677	\$22,800,061.00	\$369,616.00
Twos.....	7,747,519	7,655,573	91,946	15,495,038	15,311,146.00	183,892.00
Fives.....	108,957,768	98,861,238	10,096,530	544,788,840	494,306,193.00	50,482,650.00
Tens.....	46,124,000	40,362,126	5,761,874	461,240,000	403,621,260.00	57,618,740.00
Twenties.....	14,416,178	12,212,595	2,203,583	288,323,560	244,251,900.00	44,071,660.00
Fifties.....	1,949,362	1,754,196	195,166	97,468,100	87,709,800.00	9,758,300.00
One hundreds.....	1,472,733	1,305,372	167,361	147,273,300	130,537,200.00	16,736,100.00
Five hundreds.....	23,894	23,528	366	11,947,000	11,764,000.00	183,000.00
One thousands.....	7,379	7,333	46	7,379,000	7,333,000.00	46,000.00
Total	203,868,510	184,982,022	18,886,488	1,597,084,515	1,417,634,557.00	179,449,958.00
Unpresented fractions of notes, to be deducted from notes redeemed and added to amount of notes outstanding					25,748.25	25,748.25
Total				1,417,608,808.75		179,475,706.25

The discrepancy in the amount of circulating notes outstanding October 31, which will become apparent when the several statements in this report are compared, is explained as follows:

In the table on page 48, notes of national gold banks amounting to \$134,727 are not included, and the table on page 42 includes \$145,210 representing notes redeemed and destroyed to be re-issued.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vault October 31, 1889	\$42,923,030
Amount received from the Bureau of Engraving and Printing during the year ended October 31, 1890	33,138,230
Total	76,061,260
Amount issued to banks during the year	\$32,886,720
Amount canceled during the year, not having been issued ...	670,160
	<u>33,556,880</u>
Balance in vault October 31, 1890	42,504,380

The following table shows the amount of new currency issued to replace notes redeemed and destroyed under the provisions of the act of June 20, 1874, the amount issued to replace notes redeemed by lawful money deposited under the act of July 12, 1882, and the amount issued to both old and new banks upon bonds deposited for the purpose of obtaining additional circulation. The table also shows the amount of circulation redeemed under the act of June 20, 1874, establishing the National-Bank Redemption Agency of the Treasury at Washington.

TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED AND RETIRED DURING THE YEAR ENDED OCTOBER 31, 1890, AND TOTAL AMOUNT ISSUED AND RETIRED SINCE JUNE 20, 1874.

States and Territories.	Circulation issued under act of July 12, 1882.	Additional circulation issued.	Total issued.	Circulation retired.		Total retired.
				Under act of June 20, 1874.	Insolvent and liquidating banks.	
Maine	\$20	\$22,500	\$22,520	\$449,194	\$254,657	\$703,851
New Hampshire		45,019	45,010	284,004	163,562	447,566
Vermont		40,490	40,490	285,945	203,693	489,638
Massachusetts		1,093,060	1,093,060	5,224,284	1,996,914	7,121,198
Rhode Island				715,305	604,732	1,320,037
Connecticut		67,510	67,510	1,529,618	653,394	2,183,012
New York	21,160	1,176,740	1,197,900	2,946,781	1,759,289	4,706,070
New Jersey		69,290	69,290	971,221	337,347	1,308,568
Pennsylvania	600	518,400	519,000	2,766,185	1,566,070	4,332,255
Delaware				282,640	58,664	341,304
Maryland		222,740	222,740	450,248	334,720	784,968
District of Columbia		135,000	135,000	72,720	11,319	84,039
Virginia		70,000	70,000	161,545	98,098	259,583
West Virginia		38,230	38,230	41,536	80,050	121,586
North Carolina		33,750	33,750	38,191	43,536	81,727
South Carolina				58,644	17,060	75,704
Georgia	10	42,750	42,760	95,080	65,891	160,971
Florida		45,020	45,020		2,590	2,590
Alabama		256,500	256,500	78,395	35,332	113,727
Mississippi		10	10			
Louisiana		78,750	78,750	116,761	63,331	185,092
Texas		1,254,360	1,254,360	36,130	42,918	79,048
Arkansas		22,500	22,500	49,701	31,401	81,102
Kentucky		173,020	173,020	498,376	263,329	761,705
Tennessee	45,000	127,100	172,100	114,875	94,538	209,413
Missouri	10	490,505	490,515	207,532	96,759	304,291
Ohio		314,710	314,710	1,649,529	651,460	2,300,989
Indiana		147,150	147,150	487,248	244,311	731,559
Illinois	10	272,250	272,260	208,586	227,144	435,730
Michigan		78,760	78,760	131,647	144,624	276,271
Wisconsin		256,490	256,490	103,792	91,426	195,218
Iowa	28,250	146,690	174,940	157,560	136,090	293,650
Minnesota		67,500	67,500	43,208	70,744	113,952
Kansas		208,920	208,920	21,819	81,719	103,038
Nebraska		365,660	365,660	31,165	50,867	82,032
Nevada					30	30
Oregon		118,120	118,120	27,160	17,670	44,830
Colorado		209,880	209,880	50,169	40,390	90,559
Idaho	14,760		14,760	4,121	5,511	9,632
Montana		182,260	182,260	28,020	9,532	37,552
Wyoming		39,370	39,370			
North Dakota		90,000	90,000	2,085	19,445	21,530
South Dakota		50,860	50,860		9,660	9,660
Washington		313,590	313,590	18,835	4,820	23,655
California		22,500	22,500	192,860	39,170	232,030
Utah		90,000	90,000	41,653	173	41,826
New Mexico				22,084	1,810	23,894
Arizona		11,250	11,250		1,990	1,990
Oklahoma		44,990	44,990			
Indian Territory		33,750	33,750			
Alaska						
Total	103,820	9,087,935	9,197,765	20,595,952	10,732,720	31,328,672
Surrendered to this office and retired						179,440
From June 20, 1874, to October 31, 1889			234,286,318	251,334,621	115,124,070	366,458,691
Surrendered and retired, same dates						15,852,058
Grand total Oct. 31, 1890.			243,484,073	271,930,573	125,856,790	413,618,861

Notes of gold banks are not included in the above table.

Of the above \$9,087,935 there were issued to banks organized during the year \$5,215,300, and to banks already existing and increasing their circulation \$3,872,635. No changes have been made during the past year in the provisions of law relating to the redemption of national-

bank circulation, and the banks are substantially relieved from all requirements relating to redemptions, except those of keeping good a deposit of lawful money with the Treasurer equal to 5 per cent. of their circulation, and the payment of a pro rata annual assessment for the cost of redemption.

During the past year the receipts of the National-Bank Redemption Agency amounted to \$66,842,727, of which amount \$27,087,143, or 40 per cent., was received from New York City, and \$7,662,120 from banks in the city of Boston. The amount received from Chicago was \$5,111,500; from Philadelphia, \$4,451,199; from Baltimore, \$1,762,500; from St. Louis, \$1,458,529; from New Orleans, \$1,206,500; from Cincinnati, \$1,398,103; from Providence, \$631,375, and from Pittsburgh, \$591,762.

A certain proportion of notes received for redemption are fit for circulation, and are returned to the issuing banks. These notes amounted during the year ended October 31, 1890, to \$12,680,220.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ended October 31, 1890, and the amount received during the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller of the Currency.					Received at the United States Treasury redemption agency.
	From national banks in connection with reduction of circulation and replacement with new notes.	From the Redemption Agency.			Total.	
		For replacement with new notes.	For reduction of circulation under Act of June 20, 1874.	Insolvent and liquidating national banks.		
November, 1889.....	\$2,070	\$1,821,755	\$2,283,273	\$1,298,341	\$5,405,439	\$5,394,525
December, 1889.....	800	1,796,385	1,793,065	943,830	4,534,080	5,848,455
January, 1890.....	12,280	2,134,315	2,203,562	1,034,131	5,384,288	3,266,222
February, 1890.....	130	2,252,880	2,261,457	1,018,152	5,532,619	5,001,433
March, 1890.....	70	2,077,940	1,713,791	866,695	4,658,496	5,273,365
April, 1890.....	11,410	2,016,745	1,638,611	917,520	4,584,286	5,445,498
May, 1890.....	230	2,243,555	1,662,807	915,896	4,822,488	6,417,309
June, 1890.....	85	2,141,370	1,683,543	892,921	4,717,919	6,164,976
July, 1890.....	65	1,916,480	1,379,543	751,316	4,047,404	5,693,418
August, 1890.....	30	1,566,320	1,152,192	643,117	3,361,659	4,799,417
September, 1890.....	12,030	1,755,520	1,360,951	712,370	3,840,871	4,256,903
October, 1890.....	1,750	2,063,240	1,463,157	738,431	4,266,578	4,281,207
Total.....	40,950	23,786,505	20,595,952	10,732,720	55,156,127	66,842,727
Received from June 20, 1874, to October 31, 1889.....	16,596,625	819,652,365	251,276,321	114,999,079	1,202,524,390	1,983,155,737
Grand total.....	16,637,575	843,438,870	271,872,273	125,731,799	1,257,680,517	2,049,098,464

Notes of gold banks are not included in the above table.

The following table exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system :

Prior to November 1, 1865.....	\$175, 490	During year ended October 31—	
During year ended October 31—		1860.....	\$35, 539, 660
1866.....	1, 050, 382	1861.....	54, 941, 130
1867.....	3, 401, 423	1862.....	74, 917, 011
1868.....	4, 602, 825	1863.....	82, 913, 706
1869.....	5, 603, 729	1864.....	93, 178, 418
1870.....	14, 305, 689	1865.....	91, 048, 723
1871.....	24, 344, 047	1866.....	59, 989, 810
1872.....	30, 211, 720	1867.....	47, 726, 083
1873.....	36, 433, 171	1868.....	59, 568, 525
1874.....	49, 939, 741	1869.....	52, 207, 627
1875.....	137, 687, 696	1890.....	44, 447, 467
1876.....	98, 672, 716	Additional amount of insolvent and	
1877.....	76, 918, 963	liquidating national banks.....	136, 287, 927
1878.....	57, 381, 249		
1879.....	41, 101, 830	Total.....	1, 417, 607, 416

Notes of gold banks are not included in the above table.

There was in the vault of the redemption division of this office awaiting destruction at the close of business October 31, 1889.....	\$104, 420
Received during the year ended October 31, 1890.....	55, 178, 052
Total.....	55, 282, 472
Withdrawn and destroyed during the year.....	55, 202, 112
Balance in vault October 31, 1890.....	80, 360

REDEMPTION OF NOTES OF BANKS REDUCING CIRCULATION, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF FAILED BANKS UNDER THE ACT OF JUNE 20, 1874.

This act provides for a reduction of the outstanding circulation of an association upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000, and the act of July 12, 1882, requires a deposit of lawful money for the retirement of the old circulation of banks whose corporate existence has been extended.

Under these acts, and on account of liquidating and insolvent banks, \$451,299,591 of lawful money has been deposited with the Treasurer, including \$2,663,720 deposited for the redemption of notes of national gold banks, and \$97,685,833 for the redemption of national bank notes under the act of July 12, 1882.

During the year ended October 31, 1890, \$14,331,375, in lawful money, was deposited, \$12,690,755 of which was by banks reducing circulation, \$1,286,121 by banks in voluntary liquidation, and \$96,698 by banks retiring old circulation issued prior to the extension of their corporate existence.

The total amount deposited prior to and under the acts of June 20, 1874, and July 12, 1882, is \$465,544,401, and of this sum \$70,800,789 was deposited by banks in liquidation. Deducting from the total deposit the amount of circulating notes redeemed and destroyed without re-issue, which was \$410,747,494, there remained in the hands of the Treasurer on October 31, 1890, \$54,796,907 in lawful money for the redemption and retirement of national-bank circulation, including \$134,727 for the redemption of the circulating notes of national gold banks.

Prior to June 20, 1874, national-bank notes amounting to \$10,431,135 were redeemed and destroyed without re-issue, \$400,316,359 having been redeemed, destroyed, and retired since that date. The latter amount includes \$2,528,993 of the notes of national gold banks and \$72,209,697 of the notes of national banks whose corporate existence has been extended.

There are no national gold banks now in existence, and the lawful money on deposit with the Treasurer of the United States, amounting to \$134,727, represents the remaining outstanding circulation of these banks.

DUTY, REDEMPTION CHARGES, AND ASSESSMENTS.

National banks are still subjected to semi-annual duty by the Government of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months, and are also required, under the provisions of the act approved June 20, 1874, to pay the cost of the redemption of their notes at the office of the Treasurer of the United States and the cost of the plates from which their notes are printed. In addition to this the banks are also required to pay the fees of the national-bank examiners appointed under the provisions of section 5240 of the Revised Statutes, the amount of such fees being prescribed by that section as amended by the act approved February 19, 1875.

The duty and assessments collected during the past year were as follows:

Semi-annual duty on circulation	\$1,254,839.65
Cost of redemption of notes by the United States Treasurer	107,843.39
Assessment for cost of plates, new banks	24,175.00
Assessment for cost of plates, extended banks	725.00
Assessment for examiners' fees (sec. 5240, Revised Statutes).....	136,772.71

Total..... 1,524,355.75

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past eight years:

Years.	Semi-annual duty on circulation.	Cost of redemption of notes by the United States Treasurer.	Assessment for cost of plates, new banks.	Assessment for cost of plates, extended banks.	Assessment for examiners' fees (sec. 5240, R. S.).	Total.
1883.....	\$3,132,006.73	\$147,592.27	\$25,980.00	\$34,120.00	\$94,606.16	\$3,434,305.16
1884.....	3,024,668.24	160,896.65	18,845.00	1,950.00	99,642.05	3,306,901.94
1885.....	2,794,584.01	181,857.16	13,150.00	97,800.00	107,781.73	3,195,172.90
1886.....	2,592,021.33	168,243.35	14,810.00	24,825.00	107,272.83	2,907,172.51
1887.....	2,044,922.75	138,967.00	18,850.00	1,750.00	110,219.88	2,314,709.63
1888.....	1,616,127.53	141,141.48	14,100.00	3,900.00	121,777.86	1,897,046.87
1889.....	1,410,331.84	131,190.67	12,200.00	575.00	130,725.79	1,685,023.30
1890.....	1,254,839.65	107,843.39	24,175.00	725.00	136,772.71	1,524,355.75
Total	17,869,502.08	1,177,731.97	142,110.00	165,645.00	908,799.01	20,263,788.06

The total tax collected from the national banks up to July 1, 1890, amounted to \$7,855,887.74 on capital, \$60,940,067.16 on deposits, and \$70,123,020.32 on circulation, making a total of \$138,918,975.22.

LOANS.

The following table gives a classification of the loans of the national banks in each of the central reserve cities of New York, Chicago, and St. Louis, in other reserve cities classified in groups, and in the rest of the country at nearly the same dates in each of the last four years:

COMPTROLLER OF THE CURRENCY.

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OCTOBER 5, 1887.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single name paper without other security.	All other loans.	Total.
New York.....	47	\$1,445,900	\$95,075,844	\$17,585,496	\$143,906,941	\$258,014,181
Chicago.....	18	500	10,821,735	15,498,986	34,754,972	61,076,193
St. Louis.....	5	.....	1,182,214	279,603	8,920,936	10,382,753
Group No. 1, 4 cities.....	126	56,805	37,717,725	32,464,759	177,884,888	242,124,177
Group No. 2, 4 cities.....	41	60,430	7,710,369	6,111,182	35,568,827	49,450,807
Group No. 3, 4 cities.....	35	48,400	8,087,222	7,887,689	43,232,749	59,256,060
Group No. 4, 4 cities.....	21	7,500	1,117,443	8,213,092	20,827,885	30,165,920
Country.....	2,756	1,413,918	44,335,893	124,035,463	693,790,281	863,575,555
Total.....	3,049	3,033,453	206,043,445	212,076,270	1,158,287,479	1,580,045,647

OCTOBER 4, 1888.

New York.....	46	\$2,132,159	\$108,466,001	\$28,626,295	\$153,271,026	\$322,495,481
Chicago.....	19	359,206	9,631,825	14,155,001	41,129,615	65,275,737
St. Louis.....	4	.....	921,854	306,450	6,938,242	8,216,548
Group No. 1, 4 cities.....	128	148,770	44,271,164	41,430,120	182,567,237	268,417,291
Group No. 2, 4 cities.....	41	10,765	7,806,794	7,182,779	37,435,637	52,435,975
Group No. 3, 4 cities.....	33	75,000	6,570,938	7,260,665	42,138,407	56,035,010
Group No. 4, 4 cities.....	22	1,200	1,203,596	8,501,366	21,303,327	31,012,089
Country.....	2,847	577,484	42,586,172	135,967,639	721,800,861	900,938,156
Total.....	3,140	3,304,674	221,460,344	243,430,915	1,206,690,352	1,674,886,285

SEPTEMBER 30, 1890.

	No. of banks.	On paper with single name, unsecured.	On paper with indorsers, otherwise unsecured.	On demand with U. S. bonds, other bonds, stocks, or collaterals as security.	On time with U. S. bonds, other bonds, stocks, or collaterals as security.	Total.
New York.....	45	\$31,866,578	\$119,366,417	\$109,579,495	\$43,085,676	\$303,898,166
Chicago.....	20	15,947,708	31,275,073	12,702,779	12,455,515	72,381,075
St. Louis.....	5	866,900	7,863,955	1,846,621	2,897,770	13,475,246
Group No. 1, 4 cities.....	129	43,237,331	145,457,842	54,280,694	43,847,643	286,823,504
Group No. 2, 4 cities.....	43	8,308,283	29,328,014	9,770,705	12,056,470	59,463,472
Group No. 3, 4 cities.....	33	8,618,618	39,473,645	8,337,056	6,419,197	62,848,516
Group No. 4, 4 cities.....	23	9,051,215	16,140,667	3,432,808	7,661,230	36,285,921
Country.....	2,992	154,475,783	636,464,540	54,314,240	125,279,276	970,553,839
Total.....	3,290	272,372,410	1,025,390,153	254,204,398	253,702,777	1,805,729,739

OCTOBER 2, 1890.

New York.....	47	29,044,063	122,228,904	102,372,932	43,466,652	297,110,551
Chicago.....	19	16,714,673	27,897,562	17,125,219	16,506,704	78,244,158
St. Louis.....	8	2,172,008	16,274,789	4,346,312	6,681,993	29,475,102
Group No. 1, 5 cities*†.....	138	45,604,639	146,363,799	56,582,852	48,664,875	297,216,165
Group No. 2, 4 cities*.....	50	8,683,687	33,311,338	11,002,538	13,140,182	66,137,745
Group No. 3, 6 cities*.....	46	21,118,680	55,649,978	10,540,565	10,752,917	98,062,140
Group No. 4, 4 cities*.....	25	10,116,981	18,602,080	6,225,020	10,313,144	45,257,225
Country.....	3,207	164,665,266	685,600,401	63,538,244	144,715,700	1,058,519,601
Total.....	3,540	298,119,987	1,105,926,851	271,733,682	294,242,167	1,970,022,687

* Group No. 1, Boston, Albany, Brooklyn, Philadelphia, and Pittsburgh. Group No. 2, Baltimore, Washington, New Orleans, and Louisville. Group No. 3, Cincinnati, Cleveland, Detroit, Milwaukee, St. Paul, and Minneapolis. Group No. 4, Kansas City, St. Joseph, Omaha, and San Francisco.
 † Brooklyn, St. Paul, and Minneapolis were not reserve cities prior to 1890.

In the table below is given a full classification of the loans in New York city alone for the last five years :

Loans and discounts.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.
	45 banks.	47 banks.	46 banks.	45 banks.	47 banks.
On indorsed paper.....	\$121,381,380	\$115,316,625	\$117,707,044	\$119,369,404	\$122,226,904
On single-name paper.....	24,646,008	17,585,496	28,626,295	31,866,578	29,044,003
On U. S. bonds on demand.....	2,002,550	1,445,900	2,132,159	1,124,109	583,820
On other stocks, etc., on demand.....	91,636,791	95,075,844	108,466,001	108,258,112	101,789,112
On real-estate security.....	211,432	146,885	113,494	201,875	228,778
All other loans.....	13,854,215	28,443,431	35,450,488	43,078,085	43,237,874
Total.....	253,732,376	258,014,181	292,495,481	303,898,166	297,110,551

The subjoined tables bring forward to the latest date the usual summary of information as to the course of deposits and reserve since the act of June 20, 1874, went into effect. They show the amount of deposits and the state of the reserve at about October 1, of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, with a general summary embracing all active national banks.

NEW YORK CITY.

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent.)*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
Oct. 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
Oct. 1, 1875	48	202.3	50.7	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
Oct. 7, 1886	45	282.8	70.7	77.0	27.2	64.1	12.5	.....	0.4
Oct. 5, 1887	47	284.3	71.1	80.1	28.2	63.6	16.1	.....	0.4
Oct. 4, 1888	46	342.2	85.5	96.4	28.2	73.9	22.1	.....	0.3
Sept. 30, 1889	45	338.2	84.5	84.9	25.1	59.1	25.6	.....	0.2
Oct. 2, 1890	47	332.6	83.2	92.5	27.8	78.4	13.9	.....	0.2
Average for 17 years....	46	258.0	64.5	73.4	28.5	45.7	26.9	.....	0.8

CHICAGO.

Oct. 5, 1887	18	64.6	16.2	19.7	30.5	12.9	6.7	.....	0.05
Oct. 4, 1888	19	69.3	17.3	21.0	30.2	13.1	7.8	.....	0.05
Sept. 30, 1889	20	78.7	19.7	25.0	31.7	15.3	9.6	.....	0.05
Oct. 2, 1890	19	82.9	20.7	24.8	30.0	17.0	7.8	.....	0.05

ST. LOUIS.

Oct. 5, 1887	5	10.3	2.6	2.7	26.4	1.3	1.3	.....	0.03
Oct. 4, 1888	4	7.9	2.0	2.1	27.0	1.0	1.1	.....	0.02
Sept. 30, 1889	5	12.0	3.0	3.2	26.7	1.6	1.6	.....	0.01
Oct. 2, 1890	8	26.2	6.5	5.6	21.3	3.1	2.5	.....	0.02

* All lawful money.

RESERVE CITIES.*

Date.	No. of banks.	Net deposits.	Reserve required (25 per cent.)†	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
Oct. 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880	184	259.4	72.4	105.2	36.2	28.3	25.0	48.2	3.7
Oct. 1, 1881	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884	203	307.9	77.0	99.0	32.2	30.3	33.3	32.3	3.1
Oct. 1, 1885	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9
Oct. 7, 1886	217	381.5	95.4	114.0	29.9	44.5	26.0	41.3	2.2
Oct. 5, 1887	223	338.5	84.6	100.7	29.7	36.3	23.2	40.0	1.2
Oct. 4, 1888	224	384.9	96.2	116.9	30.4	40.0	24.5	51.5	0.9
Sept. 30, 1889	228	419.0	104.8	121.9	29.1	37.8	26.7	56.7	0.6
Oct. 2, 1890	259	457.8	114.4	129.8	28.3	43.1	24.9	61.0	0.7

* Includes Chicago and St. Louis up to October 5, 1887.

† Reserve 25 per cent., one-half in lawful money.

STATES AND TERRITORIES.

Date.	No. of banks.	Net deposits.	Reserve required (15 per cent.)*	Reserve held.		Classification of reserve.			
				Amount	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	1,774	293.4	44.0	100.6	34.3	2.4	33.7	52.7	11.9
Oct. 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
Oct. 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
Oct. 3, 1882	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
Sep. 30, 1884	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5
Oct. 1, 1885	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7
Oct. 5, 1887	2,756	690.6	103.6	190.9	27.6	50.8	32.6	100.9	6.6
Oct. 4, 1888	2,847	739.2	110.9	209.8	28.4	50.2	34.5	119.0	6.2
Sept. 30, 1889	2,992	807.6	121.1	224.6	27.8	50.5	36.2	132.4	5.5
Oct. 2, 1890	3,207	859.2	128.9	225.5	26.2	54.3	37.7	128.5	5.2

* Reserve 15 per cent., two-fifths in lawful money.

SUMMARY.

Oct. 2, 1874	2,004	719.5	150.1	244.9	34.0	21.3	122.8	85.8	17.1
Oct. 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.3
Oct. 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878	2,058	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
Oct. 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880	2,090	908.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4
Oct. 5, 1887	3,049	1,388.4	278.0	394.2	28.4	165.1	79.9	140.9	8.3
Oct. 4, 1888	3,140	1,543.6	311.9	446.2	28.9	173.1	90.1	170.5	7.6
Sept. 30, 1889	3,290	1,655.5	333.1	459.6	27.8	164.3	99.7	189.1	6.4
Oct. 2, 1890	3,540	1,758.7	353.7	478.2	27.2	195.9	86.8	189.5	6.1

In the preceding tables the specie held represents the aggregate of gold and silver coin, Treasurer's certificates and clearing-house gold certificates. A table will be found in the Appendix, page 158, showing the amount of each kind of coin and certificates held by the banks in each State and reserve city in September, 1889, and October, 1890.

SEMI-ANNUAL PUBLICATION OF REPORTS OF CONDITION.

The Comptroller desires to again call attention to the increasing demand for a semi-annual publication of the reports of condition of the individual associations. Under the law each national bank is called upon by the Comptroller five times in each year for a detailed report of its condition on some past day by him specified. These reports are made under oath and published in some local newspaper, and exhibit the resources and liabilities of the bank in such detail as to enable its creditors to judge, in some degree, as to the wisdom of its management and the amount and character of its assets. Once in each year these reports are printed and form a second volume accompanying the report proper of the Comptroller of the Currency. While those living in the immediate vicinity of a particular bank may, through the publication in the local newspapers, have access to the five reports made in each year, non-residents are practically excluded from this source of information and can only avail themselves of the yearly reports issued from this Bureau.

Each association has correspondents in one or more of the reserve cities, and of necessity the relation of debtor and creditor is at once established and uninterruptedly maintained between banks thus related. Usually the city bank is the debtor, but frequently this condition is reversed. It is therefore clear that each bank is interested in ascertaining as often as practicable the condition of its correspondents. This is practicable now only once a year. Twelve months seems a long time to wait, in this progressive age, for information so important. Nor is this semi-annual publication desired by the national banks alone. Every person having to employ an association located elsewhere than in his immediate vicinity is interested in having this information published more frequently. In this category are included State banks, private bankers, and all persons and firms having collections to make at distant points. The same may be said of all non-resident shareholders in national banking associations.

The semi-annual publication was asked for by the American Bankers Association, which met at Kansas City, Mo., in September, 1889, and the resolutions adopted by it were forwarded to the Secretary of the Treasury and the Comptroller of the Currency, and published in the last annual report of the latter. The Comptroller therefore, in view of all the facts, earnestly renews his recommendation of last year, that an appropriation be made for the semi-annual publication of the reports of condition made for the date nearest to April 1 in each year.

RECEIVERSHIPS.

The responsibilities with which the Comptroller is clothed by law in directing and supervising the affairs of receiverships and the conduct of receivers appointed by him to perform the duties of a trust are of growing importance.

The Supreme Court of the United States has denominated a receiver as an agent of the Comptroller, and from the manner of his appoint-

ment he is, as a rule, regarded by all the courts as an officer of the United States, especially when jurisdictional questions are involved. It is true that he is not an officer representing a pecuniary interest of the General Government, but the provisions of the act approved March 3, 1887, seem to confirm his position of equality with the United States and any of its officers or agents with respect to authority to institute suits in Federal courts. It has been held that a receiver may sue in his own name or in the name of the bank, deriving the right from United States statutes, and that his personal citizenship does not affect his position in the courts of the United States.

By virtue of his commission and under the direction of the Comptroller he takes possession of the books, records, and assets of every description of a national banking association, and is authorized to collect all debts, dues, and claims of every description belonging to it, and upon the order of a court of competent jurisdiction sells and compromises all bad or doubtful debts, and in like manner disposes of all real estate and personal property of the association, under an order of the court.

All moneys so collected are remitted to the Treasurer of the United States, with the exception of such as are necessary for the payment of current expenses, and from time to time dividends to creditors are paid by the Comptroller's checks, on an assistant treasurer of the United States, forwarded to and delivered by the receivers.

The funds of an insolvent bank collected by a receiver are held in trust by the Treasurer of the United States, and are not invested in interest-bearing securities, but are distributed among creditors as often as the amount justifies the preparation of dividend schedules and checks by a receiver and the clerical force under his immediate control.

A varying proportion of the liabilities of a trust are always represented by claims unproved and in dispute until its close, and whenever dividends upon proved claims are paid sufficient funds are reserved to place all other claims upon an equal footing whenever their proper status has been determined. The rights of all bona fide creditors are observed, and lapse of time will not defeat a just claim before the affairs of the trust are closed on the simple ground of laches. The statutes do not make the decision of the Comptroller or the receiver in rejecting a claim against a trust final, and therefore whenever a claim is rejected the responsibility of a determination as to law and facts rests with the courts.

The suits and proceedings necessary to the proper conduct of a receivership arise mainly out of common law or State statutes, those arising out of the law governing national banking associations being limited in character. The receiver of an insolvent national bank under the direction of the Comptroller is a powerful ally of depositors and other creditors, but the diversity in the laws of the several States with respect to offsets, assignments, relations of principal to agent, equitable assignment of funds, relations of creditor to debtor, preferences, local usages, and other kindred matters often present formidable obstacles to that uniformity of settlement which is essential to the application of even and exact justice to those dealing with the banks and occupying the position of either creditor or debtor.

While the national banking system is national with respect to geographical location, its advantages would be more beneficial to the business community and the general public if absolute uniformity with certain general principles which ought to govern a banking business national in character could be attained, and if settlements with cred-

itors and debtors in case of the insolvency of a national bank were not in many instances subjected to laws peculiar to each State.

As stated elsewhere, the assets of 32 insolvent national banks have been sufficient to pay creditors in full, principal and interest, and since June 30, 1876, the remaining assets in such cases have been transferred to an agent elected by the shareholders.

AGENTS OF SHAREHOLDERS.

Prior to the year 1876 there was no provision of law regulating the manner in which remaining assets, after creditors had been paid in full, were to be disposed of, and a receivership continued until liquidation was complete, shareholders being treated as creditors and entitled to pro rata dividends on their holdings of shares of stock.

The Comptroller was confronted from time to time with questions involving law and fact arising out of differences and disputes between shareholders, a determination of which was within the province of counsel and courts, and there seemed to be no greater necessity for governmental supervision of the affairs of shareholders of, an insolvent bank than of those of shareholders of a bank in voluntary liquidation, who, under the statutes, were permitted to wind up their own affairs.

Since the passage of the act approved June 30, 1876, 92 banks have been placed in the hands of receivers, and 20 of these passed into the hands of agents of the shareholders after creditors had been paid in full.

Section 3 of the act reads as follows:

That whenever any association shall have been or shall be placed in the hands of a receiver, as provided in section fifty-two hundred and thirty-four and other sections of said statutes, and when, as provided in section fifty-two hundred and thirty-six thereof, the Comptroller shall have paid to each and every creditor of such association, not including shareholders who are creditors of such association, whose claim or claims as such creditor shall have been proved, or allowed as therein prescribed, the full amount of such claims and all expenses of the receivership, and the redemption of the circulating notes of such association shall have been provided for by depositing lawful money of the United States with the Treasurer of the United States, the Comptroller of the Currency shall call a meeting of the shareholders of such association by giving notice thereof for thirty days in a newspaper published in the town, city, or county where the business of such association was carried on, or if no newspaper is there published, in the newspaper published nearest thereto, at which meeting the shareholders shall elect an agent, voting by ballot, in person or by proxy, each share of stock entitling the holder to one vote; and when such agent shall have received votes representing at least a majority of the stock in value and number of shares, and when any of the shareholders of the association shall have executed and filed a bond to the satisfaction of the Comptroller of the Currency conditioned for the payment and discharge in full of any and every claim that may hereafter be proved and allowed against such association by and before a competent court, and for the faithful performance and discharge of all and singular the duties of such trust, the Comptroller and the receiver shall thereupon transfer and deliver to such agent all the undivided or uncollected or other assets and property of such association then remaining in the hands or subject to the order or control of said Comptroller and said receiver, or either of them; and for this purpose said Comptroller and said receiver are hereby severally empowered to execute any deed, assignment, transfer, or other instrument in writing that may be necessary and proper; whereupon the said Comptroller and the said receiver shall, by virtue of this act, be discharged and released from any and all liabilities to such association and to each and all of the creditors and shareholders thereof; and such agent is hereby authorized to sell, compromise, or compound the debts due to such association upon the order of a competent court of record or of the United States circuit court for the district where the business of the association was carried on. Such agent shall hold, control, and dispose of the assets and property of any association which he may receive, as hereinbefore provided, for the benefit of the shareholders of such association, as they, or a majority of them in value or number of shares, may direct, distributing such assets and property among such shareholders in proportion to the shares held by each; and he may, in his own

name or in the name of such association, sue and be sued, and do all other lawful acts and things necessary to finally settle and distribute the assets and property in his hands. In selecting an agent, as hereinbefore provided, administrators or executors of deceased shareholders may act and sign as the decedent might have done when living, and guardians may so act and sign for their ward or wards.

While in the application of the provisions of this act the intent has not been defeated by obscurity of meaning, peculiar complications in the affairs of some trusts, ripe for the operations of an agent, have made it apparent that the language of the statute is open to criticism with respect to shareholders whose interests would not be best subserved by a literal construction and an unqualified execution of the law so construed.

As there is no attaching penalty, the Comptroller has been unable to carry out the law in cases where shareholders have persistently refused to elect an agent, and his repeated attempts to do so have been met with criticisms from legal standpoints and strong assurances that the election of an agent would be greatly detrimental to the shareholders by affecting values, title to property, and by placing remaining assets in the hands of shareholders who as officers wrecked the bank.

With respect to the language of the statute inquiry has been made as to what is meant by the words "and when the Comptroller shall have paid to each and every creditor of such association, not including shareholders who are creditors of such association." It would appear that a shareholder who is a creditor, other than in his capacity as a shareholder, which can not exist until creditors who are not shareholders have been paid in full, ought to be allowed to prove his claim and receive dividends with creditors who are not shareholders, and yet the language of the law appears to exclude him from such participation. Is it intended that, as such a creditor and not indebted or liable to the bank in any way, he shall not be on an equal footing with others because he is a shareholder, and must await the closing of the trust before his claim can be adjusted?

Another difficulty arises if the condition of the assets of the bank indicates that the enforcement of the stock liability (sec. 5151, Revised Statutes, United States) will be necessary. What is the situation during the period which must necessarily elapse before the value of assets can be fairly approximated and the liability be determined? Undoubtedly when an assessment is levied it is proper that dividends payable on a shareholder's credit-balance on the books of a bank should be applied pro tanto in payment of his stock liability. It frequently happens that shareholders are insolvent, and while unable to pay the assessment are nevertheless creditors of the bank. It is urged that the act makes no provision in cases where an assessment has been levied for the payment of creditors, affecting the right of a non-paying shareholder to vote for an agent and to share pro rata in a distribution of remaining assets in the same manner and to the same extent as other shareholders who have paid the assessment. Again, it is claimed that the language of the section requires that *all* the shareholders, either in person or by proxy, must participate in the election of an agent, *each* share being entitled to one vote, and that the agent must dispose of the assets and property as *all* the shareholders or a majority of *all* may direct, and distribute the proceeds among *all* the shareholders *in proportion to the shares held by each*. The effect of the enforcement of the law thus construed in the following case in point will be easily perceived:

An assessment had been levied upon the shareholders of an insol-

vent bank, the bank holding one-fifth of all the stock by purchase, one-half of the remaining shareholders being wholly insolvent, and one-half of the shareholders not paying any part of the assessment. Were the non-paying shareholders to control the election of an agent? Were they to command the agent with respect to a disposal of assets, and were they to participate in an equal distribution of proceeds on the same footing with paying shareholders? If a proper construction of law compelled affirmative answers to these questions, would not a gross injustice be perpetrated upon those shareholders whose right to recover the amounts paid by assessment ought to be paramount to all other rights?

When an assessment is made by the Comptroller, the amount corresponds with the exact deficiency so far as it can be ascertained, augmented by the estimated future current expenses of the trust. If it happens that the whole amount assessed is paid and the value of assets and amount of expenses do not vary, then there will be no remaining assets and the law under consideration will not apply.

Again referring to the language of the section, other queries suggest themselves. Would it be legal for the Comptroller to permit a receiver to issue a certificate of proof of claim to a shareholder, making him a creditor for the amount of his paid-assessment, so conditioned that no dividends should be paid thereon until all other creditors had been paid in full, continue the receivership until all shareholders' claims for paid-assessment had been paid in full, and then proceed under the provisions of section 3?

When assessments have been made, and when it appears that an application of the provisions of section 3 in any case would work an injustice, has the Comptroller any discretion in the premises? If it is mandatory upon the Comptroller to call a meeting of the shareholders when all creditors other than shareholders have been paid in full, what course should be pursued in case they fail or refuse to elect an agent? What action should be taken in case of the death or resignation of an agent before the termination of his duties? In this connection it should be stated that during the past year a State court took jurisdiction and accepted the resignation of an agent elected by the shareholders in accordance with law, his bond being on file in the office of the Comptroller, and appointed another agent, directing that the latter's bond should run to a number of shareholders named. The question has already arisen as to the legal status of the agent so appointed and qualified by the court.

When a bank is wrecked through fraud or mismanagement of an officer and he owning a majority of the stock would elect himself agent to the great discomfiture of all other shareholders, has the Comptroller any discretion as to how a protest by the minority shareholders shall be entertained?

As a legal proposition is it true that when an assessment has been made in order to pay creditors in full, there can be no remaining assets in contemplation of law notwithstanding their existence?

Among other objections to the law as it stands it is urged that the receiver, as the Supreme Court of the United States denominates him, is the statutory assignee of the association and represents the bank, its shareholders and its creditors, but not in any sense the General Government, and a change to a so-called agent is neither necessary nor beneficial; that the receiver is thoroughly familiar with the affairs of the trust and with the condition and collectibility of remaining assets; that he is better able to satisfactorily answer a host of inquiries and

complaints with which a trust is always encompassed, and that he alone is best acquainted with the history of pending litigation which is difficult to impart; that under the operations of an agency transfers of stock to parties contesting the ownership of the bank in remaining assets might destroy the interests of minority shareholders, but a receiver would represent and protect them all and against each other, while an agent could not under the present law.

A receiver and his sureties, except when an agent succeeds him, are never released from liability, for the bond is perpetual. Why should a receiver and his sureties be released upon the appointment of an agent, and why should the bond of the agent run to the Comptroller who is thus made a party to a suit for recovery on the bond in the interests of shareholders, over whose affairs he has not had supervision and with which he has not been concerned?

The statute provides that—

Such agent shall hold, control, and dispose of the assets and property of any association which he may receive as hereinbefore provided for the benefit of the shareholders of such association as they, or a majority of them in value or number of shares, may direct.

When, in the opinion of the agent, it is desirable to dispose of one or more assets of his trust having considerable value, it would appear to be his duty to notify all the shareholders in order that action might be taken by them and to protect them under the law. But as the statute is silent with respect to meetings of the shareholders to be held upon the call of an agent, how shall he proceed? Is notice to the shareholders by him sufficient to bind them; and, if so, how much time should be given to enable them to meet? Some are deceased, their estates being represented by administrators or executors; some estates are closed and assets distributed among the heirs; guardians have been appointed for minors, and many shareholders or their representatives are non-residents or are absent from the country. What would be the effect of an objection by the latter on the ground of insufficiency of notice? Then as to title to property transferred by the agent! Would the purchaser have a satisfactory and perfect title in the absence of positive proof that shareholders, executors, administrators, guardians, heirs, or trustees had received proper notice of a meeting?

Again, in order to determine what constitutes a "majority in value or number of shares" would it not be necessary for the agent to satisfy himself as to who had the right to vote and require certified copies of letters of appointment of administrators, executors, or guardians, and as to heirs or legatees, copies of the last will or testament of a deceased shareholder?

A general consideration of the matter leads to the conclusion that while the policy of requiring the shareholders of an insolvent national bank to liquidate their own affairs after the duties of a receiver with respect to creditors have been performed is wise and most consistent with the situation; still, when difficulties similar to those heretofore enumerated appear to be insuperable, it would afford great relief to shareholders if a remedy were afforded by an amendment to section 3 of the act referred to providing that in the event of no agent being legally elected, or in the event of failure of the shareholders to elect an agent, the assets or their proceeds shall be transferred within the discretion of the Comptroller to the shareholders of the association or their legal representatives through a receiver in proportion to shares of stock ascertained to be respectively and legally held as a claim upon the assets of the association.

FAILED BANKS.

Nine national banks, with an aggregate capital of \$750,000, were placed in the hands of receivers during the year, as shown in the following statement. In two cases creditors have received 60 per cent. of the principal, and in one other case 20 per cent. has been paid subsequent to the expiration of the present report year.

The causes of failure are commented upon below.

STATEMENT OF FAILED BANKS, THEIR SURPLUS AND LIABILITIES ACCORDING TO LAST REPORT OF CONDITION.

Name and location of bank.	Date of authority to commence business.	Date of failure.	Receiver appointed.	As shown at date of last report of condition in each case.			
				Capital.	Surplus and undivided profits.	Other liabilities.*	Date of last report of condition.
National Bank of Shelbyville, Tenn.	Oct. 29, 1874	Nov. 11, 1889	Dec. 13, 1889	\$50,000	\$45,396	\$54,027	Sept. 30, 1889
First National Bank, Sheffield Ala.	Jan. 14, 1887	Nov. 30, 1889	Dec. 23, 1889	100,000	26,006	290,341	Sept. 30, 1889
Third National Bank, Malone, N. Y.	July 15, 1885	Dec. 16, 1889	Dec. 30, 1889	50,000	4,235	95,828	Dec. 11, 1889
First National Bank, Abilene, Kans.	June 23, 1879	Dec. 10, 1889	Jan. 21, 1890	100,000	22,261	111,303	Sept. 30, 1889
Harper National Bank, Harper, Kans.	Jan. 6, 1886	Jan. 6, 1890	Feb. 10, 1890	50,000	3,037	31,906	Dec. 11, 1889
Gloucester City National Bank, Gloucester City, N. J.	Oct. 26, 1888	May 1, 1890	June 12, 1890	50,000	1,338	37,472	Feb. 28, 1890
Park National Bank, Chicago, Ill.	May 11, 1886	June 20, 1890	July 14, 1890	200,000	39,440	716,088	May 17, 1890
State National Bank, Wellington, Kans.	Oct. 1, 1886	Aug. 6, 1890	Sept. 25, 1890	50,000	3,952	89,893	July 18, 1890
Kingman National Bank, Kingman, Kans.	Sept. 16, 1886	Sept. 8, 1890	Oct. 2, 1890	100,000	6,300	142,693	July 18, 1890
Total.....				750,000	151,965	1,570,051	

* Total, as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.

The National Bank of Shelbyville, Tenn., was placed in charge of a national-bank examiner November 14, 1889. A run on the bank precipitated action by the stockholders, who, on November 4 voted to place the bank in voluntary liquidation, ample arrangements being made thereafter, as supposed, to meet all demands. The discovery was then made that through operations of the cashier, extending over a considerable period of time, in discounting and rediscounting worthless paper without the knowledge of the directors, as claimed, the bank had become liable as indorser for a very large sum, and the doors were closed. An examination of the books after the examiner took charge disclosed gross irregularities and many false entries and omissions by the cashier. He was arrested and held for trial.

When the examiner took possession nearly all the assets of the bank were of uncertain value, and it has been impossible since the failure for

the receiver to collect sufficient funds to make a dividend to creditors practicable.

This case furnishes an illustration of the disaster which results from inattention to the affairs of a bank by its directors. Under the plea of ignorance they now, unfortunately, in most instances escape responsibility for the non-performance of a duty which is essential and should be imperative as a measure of protection against rogues and defaulters whose attempts to defraud ought to and might be as a rule rendered abortive of substantial results.

The First National Bank of Sheffield, Ala., closed its doors November 29, 1889, the immediate cause of suspension being a heavy run on the bank by depositors, and a large number of the drafts of the bank going to protest. Complaint by the examiner was promptly entered for violations by the cashier of the provisions of section 5209 Revised Statutes United States, and the latter was bonded to await indictment by the grand jury. He was charged with continuous and persistent embezzlement, concealment by fraudulent entries, systematic deception of directors and examiners, and false statements to the Comptroller.

The president used the funds of the bank for individual purposes, was largely involved in outside enterprises, and became personally indebted and otherwise liable to the bank for large amounts in violation of law.

The rascality of the cashier and the wretched management of affairs by the president and board of directors during a period immediately preceding suspension necessarily precipitated the result. All available assets have been converted into cash, and those remaining are more or less involved in litigation, sufficient funds not having been realized up to this time to make a dividend to creditors practicable.

The First National Bank of Abilene, Kans., closed its doors December 10, 1889.

The president and cashier, in conjunction with a few personal friends, borrowed large amounts of the bank's funds and invested them in numerous speculative enterprises, none of which proved successful.

The interests of the bank became entirely dependent upon the value of paper held representing these outside operations, general depression of business and shrinkage in values precipitating the collapse. No dividends have been paid to creditors.

The Third National Bank of Malone, N. Y., closed its doors December 16, 1889.

The causes of the suspension appear to have been lack of judgment as to proper and sufficient security for loans, excessive loans to individuals and firms which became uncollectible, and negligence on the part of the directors. The failure of a large firm owing the bank an amount equal to one-half of the capital stock precipitated suspension.

Nominally the capital was not seriously impaired, and it was reasonable to expect that the stockholders would make good the loss and resume business, but through indifference or apathy no concerted action was taken and a receiver was appointed. Dividends amounting to 60 per cent. have been paid to creditors.

The Harper National Bank, of Harper, Kans., closed its doors to business January 6, 1890, upon the arrival of a national-bank examiner, who took charge. The stockholders had held a meeting and voted to place the bank in voluntary liquidation, but subsequent investigation revealed the fact that the bank was insolvent.

From the date of organization there seems to have been a lack of good business management. The president and members of his immediate family were large borrowers, and nearly the entire capital of the

bank was locked up in speculative enterprises, in banking-house and other real estate, which were non-productive assets, and upon which there was a large loss. A considerable amount of money had been borrowed from eastern capitalists on certificates of deposit at high rates of interest, the liability becoming burdensome. A general depression in business and depreciation of values following a so-called "boom," and an abnormal expansion of individual credit, forced the bank to suspend. No dividends have been paid to creditors.

The Gloucester City National Bank of Gloucester, N. J., closed its doors May 1, 1890.

It appears that the affairs of this bank were grossly mismanaged from the date of its organization. The president became indebted to the bank for a sum nearly equal to its capital, and invested bank funds in speculative concerns and so-called "banking companies" with which he was prominently identified. The failure of these institutions forced the immediate suspension of the bank. An assessment of 40 per cent. has been levied upon the stockholders, and since October 31 a dividend of 20 per cent. to creditors has been paid.

The Park National Bank of Chicago, Ill., was placed in charge of a national-bank examiner June 20, 1890.

The attention of the Comptroller had been directed for some time previous to this date to the condition of the affairs of the bank and to the manner in which they were being conducted. Not being a member of the Clearing-House Association, the bank was not subjected to a committee examination, and was known to be unfavorably regarded by most of the Chicago banks. The regular examination by the national-bank examiner occurred January 18, and the Comptroller immediately thereafter advised the board of directors that the affairs of the bank were not satisfactorily managed, at the same time pointing out what should be done to remove the causes for criticism and to place the bank upon a safe and proper footing within the law.

The general condition, however, did not improve, and it became evident that suspension would result unless a prompt and decided change was made in the management.

The president was a large borrower, and the funds of the bank were being improperly used to sustain private enterprises. Nearly four-fifths of the bills receivable appeared to represent the interests of directors and real estate combinations, in many of which operations the president was interested.

On May 27 the examiner again visited the bank, and found matters still more unsatisfactory. It was ascertained that the capital stock had become seriously impaired, and that a large part of the assets were in a complicated condition. Depositors were becoming suspicious and alarmed, suggestive of a run upon the bank at any moment, which would have been very disastrous to the interests of the creditors at large. It had become evident that if the bank was to successfully continue business the repairment of the capital and a sweeping change in the management was imperative, and the directors were so informed. The discovery was made that checks had been certified in violation of law, which in itself was sufficient to justify the appointment of a receiver, but in view of all the circumstances the Comptroller determined on June 20 to place the bank in charge of the examiner in order to give the stockholders an opportunity to raise whatever additional funds might be necessary for the payment of creditors in full, with a view of placing the bank in voluntary liquidation.

The directors procured the immediate resignation of both president

and cashier, and strenuous efforts were made to render a receivership unnecessary. The Comptroller was asked to postpone the appointment of a receiver for a reasonable time, and the request was granted. As a settlement in full by the bank, if practicable, was for the best interests of the creditors, a receiver was not appointed until July 14, and after it had become evident to stockholders and depositors, as well as to the Comptroller, that a receivership was the only alternative. One dividend, amounting to 60 per cent. of the total liabilities of the bank, has been paid to the creditors.

The State National Bank of Wellington, Kans., closed its doors August 6, 1890. On the morning of that day the stockholders of the bank held a meeting and voted to place the bank in voluntary liquidation, a committee being appointed to pledge the assets of the bank for sufficient funds to pay creditors in full. A recent failure of a large debtor to the bank involving the president in heavy losses created suspicion as to the solvency of the bank, and during the thirty days preceding suspension more than 50 per cent. of deposits were withdrawn. The affairs of the bank do not appear to have been well managed, though general depression of business in the locality, the downward tendency of values, and the failure of crops were severely felt and augmented the embarrassment.

Several transactions occurred during the half hour the bank was open on the day of suspension through which the funds remaining in the bank were withdrawn by directors and depositors, and the examiner was instructed to demand immediate restitution.

The stockholders endeavored to raise funds for settlements with creditors, but their efforts proved futile and a receiver was appointed. No dividends have been paid to creditors.

The Kingman National Bank of Kingman, Kans., closed its doors September 6, 1890. Continuous failure of crops, reaction in business and decrease in values following a so-called "boom," capital invested in non-convertible real estate, and the payment of high rates of interest on county deposits and on certificates representing borrowed money, were the principal causes of failure. The immediate cause was a sudden withdrawal of the county deposit and a determined run on the bank by depositors. Nearly the entire direct liability of the bank is for time and demand certificates of deposit. No dividends have been paid to creditors.

The affairs of five national banks have been closed during the past year and final dividends have been paid to their creditors.

Name and location of bank.	Date of appointment of receiver.	Total dividends on principal.	Proportion of interest paid.
		<i>Per cent.</i>	<i>Per cent.</i>
Lowell National Bank, Lowell, Mich.	Sept. 19, 1888	100. 00	100
Richmond National Bank, Richmond, Ind.	July 23, 1884	75. 25	.....
Schoharie County National Bank, Schoharie, N. Y.	Mar. 23, 1885	42. 37	.....
Logan National Bank, West Liberty, Ohio	Oct. 18, 1884	69. 50	.....
First National bank, Wahpeton, N. Dak.	Apr. 8, 1886	47. 00	.....

Out of 4,455 national banks organized since February, 1863, only 139, or about 3.12 per cent., have been placed in the hands of receivers; this includes 9 which had been previously placed in liquidation by the stockholders, but upon their failing to pay their depositors the Comptroller appointed receivers to wind up their affairs. Of the 139 failed banks, 32 have paid creditors in full, principal and interest, 6 have paid principal and a part of the interest, and 12 have paid the principal only.

The affairs of 99 of the 139 banks have been finally closed, leaving 40 in process of settlement, of which 10 are virtually closed, with the exception of pending litigation, leaving 30 receiverships in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$36,903,240, upon proved claims amounting to \$54,650,931. The amount paid during the year has been \$1,601,845, besides \$210,823 paid for dividends declared prior to November 1, 1889, on claims proved since that date. Assessments, amounting to \$14,320,350, have been made upon stockholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$6,363,675, of which there has been received during the past year \$236,538. Suits are pending in some cases.

In the Appendix, page 198, a table will be found showing, under various heads, amounts collected from the assets of each of the 139 insolvent national banks, the amounts disbursed, and the purpose. All moneys and assets are accounted for, and the figures supply all information necessary to the ascertainment of percentages and loss.

DIVIDENDS, TWENTY-FIVE IN NUMBER, PAID TO THE CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH THE TOTAL DIVIDENDS IN EACH CASE, UP TO NOVEMBER 1, 1890.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the year.			Total dividends paid depositors.	Proportion of interest paid depositors.
		Date.	Amount.	Per cent.		
Logan National Bank, West Liberty, Ohio	Oct. 18, 1884	Nov. 1, 1889	\$16,569.76	19.50	Per cent. 69.50	Per cent.
First National Bank, Auburn, N. Y.	Feb. 20, 1888	Dec. 19, 1889	39,635.91	5	50	.....
First National Bank, Corry, Pa.	Oct. 11, 1887	Dec. 24, 1889	17,401.04	10	85	.....
State National Bank, Raleigh, N. C.	Mar. 31, 1888	Dec. 24, 1889	16,301.97	5	50	.....
Exchange National Bank, Norfolk, Va.	Apr. 9, 1885	Jan. 22, 1890	144,611.47	5	55	.....
Do		Sep. 30, 1890	144,611.47	5	60	.....
Madison National Bank, Madison, S. Dak.	June 23, 1888	Jan. 28, 1890	6,728.05	15	15	.....
Lowell National Bank, Lowell, Mich.	Sep. 19, 1888	Feb. 11, 1890	12,290.95	10	100	100
California National Bank, San Francisco, Cal.	Jan. 14, 1889	Feb. 15, 1890	45,254.93	10	85	.....
Do		July 10, 1890	45,666.74	10	95	.....
Third National Bank, Malone, N. Y.	Dec. 30, 1889	Mar. 15, 1890	14,142.25	30	30	.....
Do		June 12, 1890	20,196.26	30	60	.....
First National Bank, Wahpeton, N. Dak.	Apr. 8, 1886	Mar. 20, 1890	2,242.70	2	47	.....
First National Bank, Sioux Falls, S. Dak.	Mar. 11, 1886	Mar. 25, 1890	8,363.02	20	40	.....
Fifth National Bank, St. Louis, Mo.	Nov. 15, 1887	May 10, 1890	33,520.49	3	93	.....
First National Bank, Monticello, Ind.	July 18, 1879	May 15, 1890	240.00	1.133	99.133	.....
Schoharie County National Bank, Schoharie, N. Y.	Mar. 23, 1885	May 22, 1890	3,330.08	2.37	42.37	.....
First National Bank of Union Mills, Union City, Pa.	Mar. 24, 1883	June 3, 1890	9,122.67	5	70	.....
Fidelity National Bank, Cincinnati, Ohio.	June 27, 1887	June 30, 1890	430,229.74	10	45	.....
Pacific National Bank, Boston, Mass.	May 22, 1882	July 23, 1890	47,942.14	2	59	.....
Marine National Bank, New York, N. Y.	May 13, 1884	Aug. 5, 1890	224,643.55	5	65	.....
Richmond National Bank, Richmond, Ind.	July 23, 1884	Sept. 1, 1890	8,176.39	2.25	75.25	.....
Commercial National Bank, Dubuque, Iowa	Apr. 2, 1888	Sept. 2, 1890	43,531.98	10	50	.....
National Bank of Sumter, S. C.	Aug. 24, 1887	Sept. 20, 1890	4,776.73	6.34	100	100
Park National Bank, Chicago, Ill.	July 14, 1890	Oct. 28, 1890	262,314.88	60	60	.....
Total			1,601,845.17			

INACTIVE RECEIVERSHIPS.

Ten banks remain in the hands of receivers, the affairs of which are practically wound up, and the trusts are kept on the inactive list because of pending litigation or of the possession of assets, an immediate disposition of which would entail unnecessary sacrifice. The expenses of a trust in this condition are nominal and limited to what is actually necessary to proper and careful attention to the matters in abeyance. Titles to property pass through a receiver and the courts, but final dividends are sometimes paid from the office of the Comptroller, especially in the event of a considerable lapse of time after a receiver has realized upon all available assets.

During the past year the United States and Venezuelan Claims Commission has finished its labors, awarding certain sums to the holders of certificates formerly issued to claimants for indemnity against the Government of Venezuela by a mixed commission sitting at Caracas. The Comptroller of the Currency holds in trust for the creditors of the First National Bank of Anderson, Ind., a number of certificates upon which a small award has been made, and whenever the funds can be realized a final dividend will be declared and paid.

By comparison with the report of 1889, it will be observed that none of the banks then reported on the inactive list has been stricken out. The condition of several, however, is more favorable to the interests of creditors, and it is expected that the unsettled affairs of most of those in the list will be disposed of within the next year. A favorable decision to the receiver of the German American National Bank has been handed down by the Supreme Court of the United States, in which the legal status of a married woman as a shareholder of a national bank has been determined. The syllabus will be found in the Digest of National-Bank Cases which immediately follows the text of this report.

The following is a list of the receiverships which are in an inactive condition :

Name and location of bank.	Date of appointment of receiver.	Dividends paid.
		<i>Per cent.</i>
First National Bank, Albion, N. Y.	Aug. 26, 1884	28.50
First National Bank, Anderson, Ind.	Nov. 23, 1873	39
Third National Bank, Chicago, Ill.	Nov. 24, 1877	*100
Central National Bank, Chicago, Ill.	Dec. 1, 1877	60
First National Bank of Union Mills, Union City, Pa.	Mar. 24, 1883	70
German American National Bank, Washington, D. C.	Nov. 1, 1878	50-
First National Bank, Monmouth, Ill.	Apr. 22, 1884	95
Mechanics' National Bank, Newark, N. J.	Nov. 2, 1881	67.405
First National Bank, Livingston, Mont.	Aug. 25, 1884	95
National Bank of Sumter, S. C.	Aug. 24, 1887	*100

* And interest.

The total number of national banks organized since February 25, 1863, is 4,455, of which 3,567 are now in operation, 888 having passed out of the system, accounted for as follows :

Passed into voluntary liquidation to wind up their affairs.....	593
Less number afterward placed in the hands of receivers.....	9
	584
Passed into liquidation for purpose of reorganization	80
Passed into liquidation upon expiration of corporate existence	*86
Placed in hands of receivers.....	139
	889
Less restored to solvency and resumed business	1
Total passed out of system	888

* Forty-two of these have been reorganized.

LEGAL DECISIONS.

A Digest of National-Bank Cases presented in former reports may be found in the Appendix, page 87, enlarged by references to the more important decisions announced by the courts during the preceding twelve months.

New questions are continuously arising for judicial determination with respect to both active and liquidating banks, and are frequently of such importance as to require decision by the Supreme Court of the United States.

The principal object of the digest is to furnish a convenient source of reference to the officers of national banks, to those dealing with them, and to the public in general, and to avoid the necessity of conducting a considerable amount of correspondence which would require much time and labor.

Since the last report, the Supreme Court has decided once for all that the coverture of a married woman does not prevent the receiver of a national bank from recovering judgment against her in any of the States for the amount of an assessment levied by the Comptroller of the Currency upon the shareholders equally and ratably under United States statute.

TRANSACTIONS OF THE NEW YORK AND OTHER CLEARING-HOUSE ASSOCIATIONS.

The present membership of the New York Clearing-House Association comprises 44 national banks, 20 State banks, and the sub-treasury at New York, 65 members in all. There are 48 national and 45 State banks in New York city, and 4 national and 25 State banks, not being members of the association, clear through other banks which are members of the association.

The following information with respect to the operations of the clearing-house associations in the United States has been kindly furnished, upon request, by Mr. W. A. Camp, manager of the Clearing-House Association at New York City.

COMPARATIVE STATEMENT FOR TWO YEARS OF THE TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE, SHOWING AGGREGATE AMOUNT OF CLEARINGS, AGGREGATE BALANCES, AND THE KINDS AND AMOUNTS OF MONEY PASSING IN SETTLEMENT OF THESE BALANCES.

Year ended—	Aggregate clearings.	Aggregate balances.	Kinds of money and amount of each kind.					
			U. S. gold certificate.	U. S. Treasury notes.	Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes.	Legal tenders and minor coin.	Percentages to balances.	
							Gold certificates.	Legal tenders.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.		
Oct. 1, 1889 ...	34,796,465,529	1,757,637,473	1,729,796,000	.....	18,835,000	9,006,473	98.4+	1.5+
Oct. 1, 1890....	37,660,686,372	1,733,040,145	1,735,316,000	*6,914,000	4,995,000	5,815,145	99.—	1.—
Increase	2,864,221,043	.....	5,520,000	6,914,000	.....	.....	.....	.....
Decrease .....	.....	4,597,328	.....	.....	13,840,000	3,191,328	.....	.....

*The so-called United States Treasury notes are issued in pursuance of the provisions of the act of Congress directing the purchase of silver bullion and the issue of Treasury notes thereon, approved July 14, 1890. They are payable on demand in coin.

The following is a comparative statement of transactions of the New York clearing-house for thirty-seven years, and shows for each year the number of banks, aggregate capital, clearings and balances, average of the daily clearings and balances, and the percentage of balances to clearings.

Year.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Balances to clearings.
1854	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	Per ct. 5.2
1855	48	48,884,180	5,262,912,098	289,694,137	17,412,052	940,565	5.4
1856	50	52,883,700	6,906,213,328	534,714,489	22,278,108	1,078,724	4.8
1857	50	64,420,200	8,339,226,718	365,313,902	26,968,371	1,182,246	4.4
1858	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859	47	67,921,714	6,443,005,956	363,984,683	20,867,393	1,177,944	5.6
1860	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,088	6.0
1862	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863	50	68,375,508	14,867,597,849	677,626,483	48,428,667	2,207,262	4.6
1864	49	68,580,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	3.0
1866	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	4.7
1867	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870	61	83,620,200	27,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,666	4.1
1872	61	84,420,200	33,844,369,568	1,428,582,707	109,884,317	4,636,632	4.2
1873	59	83,370,200	35,461,052,826	1,474,508,225	115,885,794	4,818,654	4.1
1874	59	81,635,200	22,855,927,636	1,286,753,176	74,692,574	4,205,076	5.7
1875	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876	59	81,731,200	21,597,274,247	1,295,042,029	70,349,428	4,218,378	5.9
1877	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878	57	63,611,500	22,508,438,442	1,307,843,837	73,558,988	4,274,000	5.8
1879	59	60,800,200	25,178,770,691	1,400,111,063	82,015,540	4,560,622	5.6
1880	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881	60	61,162,700	48,565,818,212	1,776,018,162	159,232,192	5,823,010	3.5
1882	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
1883	63	61,162,700	40,293,165,258	1,568,983,196	132,543,307	5,161,129	3.9
1884	61	60,412,700	34,092,037,338	1,524,930,994	111,048,982	4,267,202	4.5
1885	64	58,612,700	25,250,791,440	1,295,355,252	82,789,480	4,247,069	5.1
1886	63	59,312,700	33,374,682,216	1,519,565,385	109,067,589	4,965,900	4.5
1887	63	60,862,700	34,872,848,786	1,569,626,325	114,337,209	5,146,316	4.5
1888	63	60,762,700	30,863,686,609	1,570,138,528	101,192,415	5,148,192	5.1
1889	63	60,762,700	34,796,465,529	1,757,637,473	114,839,820	5,800,784	5.0
1890	64	67,221,500	37,660,686,572	1,753,040,145	123,074,139	5,728,889	4.7
		†68,902,106	†16,263,608,579	†40,839,494,350	†80,803,791	†3,602,298	4.5

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable
 † Yearly average for thirty-seven years. † Totals for thirty-seven years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ended October 1, 1890, were as follows:

Exchanges received from clearing-house	\$386,454,724.21
Exchanges delivered to clearing-house	131,071,288.78
<hr/>	
Balances paid to clearing-house	255,416,621.12
Balances received from clearing-house	33,185.69

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him

255,383,435.43

The debit balances were paid to the clearing-house as follows:

United States gold certificates	\$249,609,000.00
United States Treasury notes	4,504,000.00
Legal tenders and change	1,303,621.12

255,416,621.12

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR OCTOBER, 1890, AND OCTOBER, 1889.

Clearing-house at—	Exchanges for—		Comparisons.	
	October, 1890.	October, 1889.	Increase.	Decrease.
New York	\$3,566,533,434	\$3,617,761,324		\$51,227,890
Boston	483,894,338	453,271,178	\$30,623,160	
Philadelphia	339,763,781	304,194,718	35,569,063	
Chicago	405,679,992	330,190,039	75,489,953	
St. Louis	99,714,641	95,632,681	4,081,960	
San Francisco	84,285,069	82,220,519	2,064,550	
Baltimore	66,887,783	58,863,605	8,024,178	
Pittsburgh	74,763,561	64,240,766	10,522,795	
Cincinnati	59,381,150	53,412,850	5,968,300	
New Orleans	50,454,449	51,558,598		1,104,149
Kansas City	45,334,589	42,771,908	2,562,681	
Louisville	33,526,734	32,637,307	889,427	
Providence	27,272,100	25,967,500	1,304,600	
Milwaukee	40,873,860	24,956,637	15,917,223	
Minneapolis	40,100,396	31,131,969	8,968,427	
Denver	21,538,919	18,965,363	2,573,556	
St. Paul	21,653,655	21,057,959	595,696	
Omaha	24,444,498	17,837,646	6,606,852	
Cleveland	26,385,557	19,880,694	6,504,863	
Detroit	29,293,400	23,623,635	5,669,765	
Buffalo	36,168,981	New	36,168,981	
Memphis	12,053,540	11,861,818	191,722	
Columbus	16,055,000	12,085,200	3,969,800	
Richmond	10,154,057	9,661,585	492,472	
Indianapolis	10,242,735	9,416,729	826,006	
Hartford	8,970,715	9,512,213		541,498
Duluth	10,635,672	6,365,690	4,269,982	
Peoria	8,654,285	6,631,341	2,022,944	
Galveston	40,028,268	14,398,173	25,631,093	
St. Joseph	7,166,387	5,519,737	1,646,650	
New Haven	6,304,301	6,028,910	275,391	
Springfield	6,322,670	6,078,160	244,510	
Worcester	6,209,927	5,644,023	565,904	
Portland	6,278,028	5,338,186	939,842	
Norfolk	7,176,869	4,472,511	2,704,358	
Syracuse	4,173,072	3,774,075	398,997	
Los Angeles	3,243,121	2,787,753	455,368	
Wichita	3,298,848	2,957,668	341,180	
Lowell	4,067,085	3,843,100	223,985	
Grand Rapids	3,473,636	3,218,765	254,871	
Topeka	2,106,831	1,844,575	262,256	
Sioux City	4,805,259	3,507,934	1,295,325	
Tacoma	5,379,615	3,010,387	2,369,228	
Seattle	5,444,627	4,958,012	486,615	
Rochester	6,833,410	New	6,833,410	
Salt Lake	7,123,350	New	7,123,350	
Total	5,784,151,193	5,513,094,341	323,930,389	
Increase	271,056,852		271,056,852	

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR WEEKS ENDED NOVEMBER 1, 1890, AND NOVEMBER 2, 1889.

Clearing-house at—	Exchanges for week ended—		Comparisons.	
	November 1, 1890.	November 2, 1889.	Increase.	Decrease.
New York.....	\$781,139,867	\$792,903,318		\$11,763,451
Boston.....	104,327,201	100,452,586	\$3,874,615	
Philadelphia.....	68,223,404	88,406,858		20,183,454
Chicago.....	87,196,992	67,098,754	20,098,238	
St. Louis.....	21,169,019	17,810,402	3,358,617	
San Francisco.....	20,506,150	17,480,533	3,025,617	
Baltimore.....	12,935,819	13,493,934		558,115
Pittsburgh.....	15,520,963	13,527,593	1,993,370	
Cincinnati.....	12,485,200	11,718,300	766,900	
New Orleans.....	12,466,712	12,833,159		366,447
Kansas City.....	10,171,260	8,407,195	1,764,065	
Louisville.....	7,328,052	7,539,062		211,010
Providence.....	5,352,900	5,167,000	185,900	
Milwaukee.....	8,958,323	6,063,681	2,894,642	
Minneapolis.....	8,641,647	6,616,594	2,025,053	
Denver.....	4,111,679	3,579,119	532,560	
St. Paul.....	5,119,316	5,128,582		9,266
Omana.....	5,854,614	4,060,080	1,794,534	
Cleveland.....	5,426,443	4,194,710	1,231,733	
Detroit.....	5,636,223	4,849,723	786,500	
Buffalo.....	7,623,878	New	7,623,878	
Memphis.....	3,407,562	3,225,248	182,314	
Columbus.....	4,228,900	2,187,500	2,041,400	
Richmond.....	1,951,834	1,978,979		27,145
Indianapolis.....	2,156,859	2,100,426	56,433	
Hartford.....	1,902,038	1,968,573		66,535
Duluth.....	2,471,524	1,171,699	1,299,825	
Peoria.....	1,900,762	1,420,471	480,291	
Galveston.....	7,885,290	2,529,392	5,355,898	
St. Joseph.....	1,687,125	1,229,904	457,221	
New Haven.....	1,201,503	1,156,653	44,850	
Springfield.....	1,266,741	1,220,195	46,546	
Worcester.....	1,391,249	1,385,063	6,186	
Portland.....	1,395,244	1,226,759	168,485	
Norfolk.....	1,662,645	1,106,421	556,224	
Syracuse.....	955,239	1,111,748		155,900
Los Angeles.....	888,473	641,923	246,550	
Wichita.....	695,803	578,608	117,195	
Lowell.....	1,083,346	773,802	309,544	
Grand Rapids.....	706,651	685,404	21,247	
Topeka.....	410,438	396,359	14,079	
Sioux City.....	1,076,783	836,068	240,715	
Tacoma.....	1,247,497	645,691	601,716	
Seattle.....	1,163,588	1,353,129		189,541
Rochester.....	1,465,414	New	1,465,414	
Salt Lake.....	1,744,290	New	1,744,290	
Houston.....	4,710,114	New	4,710,114	
Total.....	1,260,854,484	1,222,260,598	72,124,759	33,530,873
Increase.....	38,593,886		38,593,886	

The following tables show the transactions of the clearing-houses located in forty-five cities for the year ended September 30, 1890, from official returns received from the manager of the New York Clearing-House Association, comparisons being made with the year ended September 30, 1889, the increase or decrease in the balances and exchanges being indicated :

COMPARATIVE STATEMENT OF THE BALANCES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDED SEPTEMBER 30, 1890, AND SEPTEMBER 30, 1889.

Clearing-house at—	No. of banks.	Balances for years ended—		Comparisons.	
		September 30, 1890.	September 30, 1889.	Increase.	Decrease.
New York	65	\$1,753,040,145	\$1,757,637,472	.....	\$4,597,327
Boston	54	551,357,437	551,870,479	.....	513,042
Philadelphia	41	259,492,617	246,829,479	\$12,663,138	.....
Chicago	20	330,135,456	330,511,468	.....	376,012
St. Louis	18	170,772,452	158,684,843	12,087,609	.....
San Francisco	16	123,129,529	126,935,065	.....	3,805,536
Baltimore	23	107,248,533	93,693,402	13,555,131	.....
Pittsburgh .....	.....	116,800,028	114,119,133	2,680,895	.....
Cincinnati	17	90,954,300	86,537,800	4,416,500	.....
New Orleans	16	63,560,560	00,275,050	3,285,510	.....
Kansas City	10	.....	.....	.....	.....
Louisville	22	91,934,998	80,627,929	11,307,069	.....
Providence	33	79,919,900	81,245,600	.....	1,325,700
Milwaukee	11	56,638,836	45,716,227	10,922,609	.....
Minneapolis	17	51,062,815	38,396,088	12,666,727	.....
Denver	11	67,714,208	30,751,903	26,962,305	.....
St. Paul	14	39,138,850	34,917,191	4,221,659	.....
Omaha	8	48,221,087	39,237,740	8,983,347	.....
Cleveland	12	.....	.....	.....	.....
Detroit	20	47,667,563	39,713,709	7,953,854	.....
Buffalo	12	26,793,769	New	26,793,769	.....
Memphis	9	31,594,184	20,370,886	2,223,298	.....
Columbus	12	.....	.....	.....	.....
Richmond	6	.....	.....	.....	.....
Indianapolis	6	22,347,373	22,207,382	129,991	.....
Hartford	15	31,973,908	28,667,376	3,306,532	.....
Duluth	7	24,015,544	21,978,987	2,036,607	.....
Peoria	10	19,054,200	19,531,156	.....	476,956
Galveston	5	.....	.....	.....	.....
St. Joseph	7	15,765,758	15,935,145	.....	169,387
New Haven	10	15,991,848	15,434,104	557,744	.....
Springfield	10	20,680,657	19,798,064	882,593	.....
Worcester	8	14,672,426	13,852,215	820,211	.....
Portland	7	12,909,706	11,539,623	.....	.....
Norfolk	6	6,536,769	6,748,565	.....	211,796
Syracuse	8	8,496,204	8,958,530	.....	462,266
Los Angeles	8	7,290,749	7,925,300	.....	634,551
Wichita	12	.....	.....	.....	.....
Lowell	7	11,110,163	10,370,993	739,170	.....
Grand Rapids	7	.....	.....	.....	.....
Topeka	6	7,030,870	.....	7,030,870	.....
Sioux City	12	13,210,743	5,774,532	7,436,211	.....
Tacoma .....	.....	.....	.....	.....	.....
Seattle	14	.....	.....	.....	.....
Rochester	13	7,490,213	New	7,490,213	.....
Total .....	.....	4,335,754,458	4,155,793,391	192,533,640	12,572,573
Increase .....	.....	179,961,067	.....	179,961,067	.....

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING-HOUSES OF THE UNITED STATES FOR YEARS ENDED SEPTEMBER 30, 1890, AND SEPTEMBER 30, 1889.

Clearing-house at—	No. of banks.	Exchanges for years ended—		Comparisons.	
		September 30, 1890.	September 30, 1889.	Increase.	Decrease.
New York	65	\$37,660,686,572	\$34,796,465,529	\$2,864,221,043	.....
Boston	54	5,102,281,307	4,758,029,298	344,252,009	.....
Philadelphia	41	2,755,523,735	2,063,592,024	91,931,711	.....
Chicago	20	3,907,046,008	3,327,108,659	579,937,349	.....
St. Louis	18	1,094,037,686	961,804,684	132,233,002	.....
San Francisco	16	846,173,025	848,571,603	.....	\$2,398,578
Baltimore	23	740,065,768	643,338,736	96,727,032	.....
Pittsburgh	.....	768,287,381	629,665,173	138,622,208	.....
Cincinnati	17	625,679,650	553,632,450	72,047,200	.....
New Orleans	16	525,248,294	488,017,828	37,230,466	.....
Kansas City	10	487,707,505	449,359,034	38,348,471	.....
Louisville	22	399,788,212	342,164,686	57,623,526	.....
Providence	33	266,073,300	256,260,700	9,312,600	.....
Milwaukee	11	317,934,934	249,199,173	68,735,761	.....
Minneapolis	17	286,093,084	230,626,745	55,466,339	.....
Denver	11	249,905,649	191,319,110	58,586,539	.....
St. Paul	14	2-5,649,306	202,076,602	23,572,704	.....
Omaha	8	245,062,456	201,250,166	43,812,290	.....
Cleveland	12	249,291,151	185,771,247	63,519,904	.....
Detroit	20	286,982,986	239,978,967	46,904,019	.....
Buffalo	12	304,774,030	New	304,774,030	.....
Memphis	9	130,738,371	125,212,462	5,525,909	.....
Columbus	12	73,134,414	62,140,305	10,994,109	.....
Richmond	6	112,231,329	105,556,028	6,675,301	.....
Indianapolis	6	105,155,391	94,205,807	10,949,584	.....
Hartford	15	105,769,731	97,132,018	8,637,713	.....
Duluth	7	97,053,040	89,420,117	7,632,923	.....
Peoria	10	80,353,353	77,111,095	3,212,258	.....
Galveston	5	92,661,126	71,865,672	20,795,454	.....
St. Joseph	7	75,104,219	68,396,802	6,707,317	.....
New Haven	10	66,790,472	62,460,840	4,329,632	.....
Springfield	10	64,871,110	61,031,897	3,839,213	.....
Worcester	8	59,239,812	54,868,239	4,371,573	.....
Portland	7	60,469,620	53,970,298	6,499,322	.....
Norfolk	6	43,331,055	45,168,168	162,867	.....
Syracuse	6	40,011,258	38,171,027	1,840,231	.....
Los Angeles	8	31,019,272	36,873,242	.....	5,853,970
Wichita	12	38,223,219	35,110,860	3,112,359	.....
Lowell	7	37,531,052	34,322,319	3,198,733	.....
Grand Rapids	7	37,066,070	32,897,363	4,168,707	.....
Topeka	6	18,701,550	19,578,322	.....	876,972
Sioux City	12	45,513,240	19,173,915	26,437,325	.....
Tacoma	.....	.....	.....	.....	.....
Seattle	14	54,929,251	New	54,929,251	.....
Rochester (six months)	13	30,519,511	New	30,519,511	.....
Total	.....	58,845,279,505	53,501,411,510	5,352,997,515	9,129,520
Increase	.....	5,343,867,995	.....	5,343,867,995	.....

From the foregoing tables it will be seen that the exchanges in New York City during the past year amounted to about 64 per cent. of the whole sum, and the balances in that city to more than 40 per cent. of the total balances reported. With an increase of \$5,344,000,000 in exchanges and \$180,000,000 in balances throughout the country, it will be observed upon comparison with the previous year that New York City maintains the same relative position as to percentages.

A table will be found on page 176 of the Appendix,* compiled from returns made to the clearing-house by the national banks in New York City, exhibiting the movement of their reserve, weekly, during October, for the last fourteen years.

* This appendix, which is omitted for want of space, will be found in the separate volumes of the Comptroller's report.

STATE, SAVINGS, PRIVATE BANKS, LOAN AND TRUST COMPANIES.

In compliance with that provision of law contemplating the inclusion in his annual report to Congress of a statement of condition of banks, banking companies, and savings-banks organized under State and Territorial laws, the Comptroller has secured through the courtesy of officers in thirty-five States and Territories the desired information relative to 1,804 State banks, 100 loan and trust companies, 860 savings-banks, and 242 private banks and bankers. From reliable information as to the total number of incorporated banks and savings institutions in operation throughout the country it appears that including returns from 407 associations located in States not exercising local supervision, reports from which were made directly to this office, the results herein shown approximately cover the entire field. The information relative to private banks and bankers, however, is much less satisfactory, as returns have been received from about one-third only of the number reported to be in operation. Included in the total number classified as private banks and bankers are many firms and individuals whose banking business is limited to an occasional collection and sale of exchange, in connection with a mercantile enterprise, the principal feature of the business.

The total number of associations operating under State charters, including the 242 private banks and bankers from which official returns have been received through the courtesy of State and Territorial officials, is 3,006. Of the 2,764 incorporated associations 1,804 are commercial banks having \$173,959,414 capital, \$70,551,446 surplus and undivided profits, and \$531,103,459 deposits; 100 loan and trust companies, capital \$41,965,519, surplus and undivided profits \$35,861,473, deposits \$289,502,307; and 860 savings-banks of which number 235 are stock associations having \$22,453,198 capital, \$9,141,861 surplus and undivided profits, and \$192,635,519 deposits. The 625 mutual savings associations have liabilities to the amount of \$1,407,617,430, the surplus and undivided profits amounting to \$136,257,949, and deposits to \$1,268,309,742. The 242 private banks and bankers report aggregate capital of \$5,936,212, surplus and undivided profits \$2,226,918, and deposits \$18,593,185.

As in a number of States and Territories no provisions have been made for securing reports from, or for the examination of, banks organized under their authority, it is necessary in order to learn of the condition of associations located therein to secure such information directly from each through personal correspondence. Returns so received embrace statements from 407 incorporated institutions and 1,102 private banks and bankers. Of the former 297 are State banks, reporting an aggregate capital of \$14,777,893, surplus and undivided profits, \$3,209,175, and \$21,951,125 deposits; 49 loan and trust companies with capital of \$28,710,728, surplus and profits \$10,966,530, and deposits \$46,954,185; 61 savings banks, of which 49 report capital amounting to \$3,947,837. The aggregate surplus and undivided profits of the 61 savings-banks is \$11,137,839, and the deposits \$89,078,695. The 1,102 private banks and bankers report an aggregate capital of \$34,905,806, surplus and undivided profits \$12,191,932, and deposits \$81,128,482.

A comparison of these returns with those of 1889, shows an increase in the gross number of banks reporting of about 12 per cent. and nearly 8½ per cent. in aggregate resources. During the year ended June 30, 1890, it is known that at least 382 banks have been organized with capital of about \$20,000,000,

Of banking institutions other than national the greatest interest attaches to the operations of savings associations the aggregate resources of which are nearly 60 per cent. of the entire assets of all State, savings, loan and trust companies, and private banks and bankers reports from which have been received this year. Of the 921 savings-banks and commercial banks with saving departments 637 are purely mutual, and all but 11 of the latter are located in the New England States, and in New York, New Jersey, Pennsylvania, Delaware, Maryland, and the District of Columbia. The aggregate deposits of the mutual savings institutions amount to \$1,336,001,150 and the average rate of interest paid to depositors appears to be about 3.8 per cent.; the fact that the rate is not given in three States from which reports have been received makes it impossible to show the actual average rate, but the one above mentioned is doubtless approximately correct.

The 284 stock savings-banks report an aggregate capital of \$26,401,035, commercial deposits \$25,179,450, and savings deposits of \$188,843,356. Information relative to interest paid to savings depositors is lacking in the returns from such institutions in two States, but an estimate based on practically complete returns from the others indicate that the rate is about 4.17 per cent. The location of all but 11 of these institutions being in the Middle, Southern, and Western States where money commands a higher rate of interest than in the Eastern, accounts for the fact that the rate of interest allowed to savings depositors in stock associations slightly exceeds that paid by the mutual associations.

In the Appendix,* tables will be found showing by States and Territories the condition of these banks as obtained from official sources and returns from banks direct, classified as unofficial; aggregate resources and liabilities of each class and from both sources; comparative statements of condition of State banks, 1872 to 1890; loan and trust companies, 1885-'86 to 1889-'90; savings banks, 1885-'86 to 1889-'90; and deposits in savings-banks, number of depositors, and average amount due each, by States, in 1888-'89 and 1889-'90.

The following tables present summaries of this information:

* See foot note, page 433.

AGGREGATE RESOURCES, LIABILITIES AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, ORGANIZED UNDER STATE AND TERRITORIAL LAWS. (FROM OFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings-banks.	Private banks.	Total.
	1,804 banks.	100 banks.	860 banks.	242 banks.	3,006 banks.
RESOURCES.					
Loans on real estate.....	\$32,838,758	\$31,351,476	\$610,464,520	\$1,849,592	\$676,504,346
Loans on collateral security other than real estate.....	70,869,925	172,383,510	50,700,625	5,391,196	299,345,256
Other loans and discounts.....	446,363,971	52,589,920	177,622,233	10,360,926	686,937,050
Overdrafts.....	4,743,190	61,887	271,218	351,736	5,428,031
United States bonds.....	1,301,482	24,655,203	143,396,118	83,800	169,436,603
State, county and municipal bonds.....	2,022,847	2,642,116	286,102,555	.....	290,767,518
Railroad bonds and stocks.....	658,182	10,328,832	92,350,563	.....	103,337,577
Bank stocks.....	75,686	720,792	43,343,637	.....	44,140,115
Other bonds and stocks.....	34,456,878	38,546,602	106,967,753	940,880	180,012,113
Due from other banks and bankers.....	80,785,807	28,140,809	62,475,580	3,382,492	174,784,688
Real estate, furniture and fixtures.....	25,513,894	11,186,267	27,244,213	1,984,946	65,929,320
Current expenses and taxes paid.....	2,244,025	271,530	495,765	47,948	3,059,268
Cash and cash items.....	117,399,465	15,585,253	23,530,889	3,439,533	159,955,140
Other resources.....	7,635,948	6,383,390	11,111,292	333,265	25,463,895
Total.....	826,910,058	394,847,587	1,636,076,961	28,166,314	2,886,000,920
LIABILITIES.					
Capital stock.....	173,959,414	41,965,519	22,453,198	5,936,212	244,314,343
Surplus fund.....	50,157,659	29,133,671	124,969,897	2,180,984	206,442,211
Other undivided profits.....	20,393,787	6,727,802	20,429,913	45,934	47,597,436
Debenture bonds outstanding.....	.....	8,056,419	.....	.....	8,056,419
State bank notes outstanding.....	120,148	.....	.....	.....	120,148
Dividends unpaid.....	722,788	12,051	107,014	.....	842,751
Individual deposits.....	531,103,459	280,502,307	22,512,127	18,503,185	861,711,078
Savings deposits.....	.....	.....	1,438,433,134	.....	1,438,433,134
State, county, and municipal deposits.....	38,168	.....	.....	.....	38,168
Deposits of State, county, etc., disbursing officers.....	679,143	.....	.....	.....	679,143
Due to other banks and bankers.....	35,692,870	2,571,829	1,916,068	656,190	40,836,957
Other liabilities.....	14,042,624	16,877,959	5,254,710	753,809	36,929,132
Total.....	826,910,058	394,847,587	1,636,076,961	28,166,314	2,886,000,920

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS. (FROM UNOFFICIAL SOURCES.)

	State banks.	Loan and trust companies.	Savings-banks.	Private banks.	Total.
	297 banks.	49 banks.	61 banks.	1, 102 banks.	1,509 banks.
RESOURCES.					
Loans on real estate	\$1, 427, 801	\$25, 318, 358	\$23, 764, 897	\$8, 828, 982	\$59, 340, 038
Loans on collateral security other than real estate	6, 936, 992	37, 233, 787	19, 527, 181	15, 972, 623	79, 670, 583
Other loans and discounts	23, 033, 774	9, 005, 489	4, 469, 341	62, 561, 876	99, 070, 480
Overdrafts	320, 073	29, 475	32, 098	2, 085, 369	2, 467, 015
United States bonds	12, 275	266, 000	5, 136, 710	1, 559, 760	6, 974, 745
State, county, and municipal bonds	424, 183	351, 249	17, 817, 005	936, 491	19, 528, 928
Railroad bonds and stocks	17, 262	15, 773, 578	18, 055, 115	536, 068	34, 382, 023
Bank stocks	407, 301	509, 850	392, 125	866, 787	2, 176, 063
Other stocks and bonds	573, 128	1, 913, 274	4, 607, 424	3, 010, 720	10, 104, 546
Due from other banks and bankers	5, 224, 255	5, 166, 219	2, 650, 897	18, 343, 974	31, 385, 345
Real estate, furniture, and fixtures	1, 675, 803	5, 659, 213	2, 967, 059	7, 827, 155	18, 129, 230
Current expenses and taxes paid	358, 582	297, 394	258, 198	912, 452	1, 826, 626
Cash and cash items	3, 365, 957	4, 275, 884	6, 617, 089	11, 040, 017	25, 298, 947
Other resources	124, 687	3, 153, 979	244, 901	1, 372, 234	4, 895, 801
Total	43, 902, 073	108, 953, 749	106, 540, 040	135, 854, 508	395, 250, 370
LIABILITIES.					
Capital stock	14, 777, 893	28, 710, 728	3, 947, 837	34, 905, 806	82, 342, 264
Surplus fund	1, 779, 418	5, 461, 080	8, 792, 986	7, 560, 199	23, 593, 683
Other undivided profits	1, 429, 757	5, 505, 450	2, 344, 853	4, 631, 733	13, 911, 793
Debenture bonds outstanding		11, 508, 796			11, 508, 796
State bank notes outstanding					
Dividends unpaid	59, 033	191, 409	15, 384		265, 826
Individual deposits	21, 951, 125	46, 954, 185	2, 667, 323	81, 128, 482	152, 701, 115
Savings deposits			86, 411, 372		86, 411, 372
State, county and municipal deposits	636, 562	72, 490		902, 481	1, 611, 533
Deposits of State, county, etc., disbursing officers	101, 782			586, 210	687, 992
Due to other banks and bankers	1, 323, 501	291, 419	80, 093	3, 156, 609	4, 851, 622
Other liabilities	1, 793, 002	10, 258, 192	2, 280, 192	2, 982, 988	17, 314, 374
Total	43, 902, 073	108, 953, 749	106, 540, 040	135, 854, 508	395, 250, 370

AGGREGATE RESOURCES, LIABILITIES, AND CONDITION OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS.

	Official.	Unofficial.	Total.
	3,006 banks.	1,509 banks.	4,515 banks.
RESOURCES.			
Loans on real estate.....	\$676,504,346	\$59,340,038	\$735,844,384
Loans on collateral security other than real estate.....	299,345,256	79,670,583	379,015,839
Other loans and discounts.....	686,937,050	99,070,480	786,007,530
Overdrafts.....	5,428,031	2,467,015	7,895,046
United States bonds.....	169,436,603	6,974,745	176,411,348
State, county, and municipal bonds.....	290,767,518	19,528,928	310,296,446
Railroad bonds and stocks.....	103,337,577	34,382,023	137,719,600
Bank stocks.....	44,140,115	2,176,063	46,316,178
Other stocks and bonds.....	180,912,113	10,104,546	191,016,659
Due from other banks and bankers.....	174,784,688	31,385,345	206,170,033
Real estate, furniture and fixtures.....	65,929,320	18,129,230	84,058,550
Current expenses and taxes paid.....	3,059,268	1,826,626	4,885,894
Cash and cash items.....	159,955,140	25,298,947	185,254,087
Other resources.....	25,463,895	4,895,801	30,359,696
Total.....	2,886,000,920	395,250,370	3,281,251,290
LIABILITIES.			
Capital stock.....	244,314,343	82,342,264	326,656,607
Surplus fund.....	206,442,211	23,593,683	230,035,894
Other undivided profits.....	47,597,436	13,911,793	61,509,229
Debenture bonds outstanding.....	8,056,419	11,508,796	19,565,215
State bank notes outstanding.....	120,148		120,148
Dividends unpaid.....	842,751	265,826	1,108,577
Individual deposits.....	861,711,078	152,701,115	1,014,412,193
Savings deposits.....	1,438,433,134	86,411,372	1,524,844,506
State, county, and municipal deposits.....	38,168	1,661,533	1,699,701
Deposits of State, county, etc., disbursing officers.....	679,143	687,992	1,367,135
Due to other banks and bankers.....	40,836,957	4,851,622	45,688,579
Other liabilities.....	36,929,132	17,314,374	54,243,506
Total.....	2,886,000,920	395,250,370	3,281,251,290

NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS (MUTUAL AND STOCK) AND PRIVATE BANKS, 1889-'90.

Classes.	No. banks.	Capital.	Surplus and undivided profits.	Deposits.
<i>Official.</i>				
State banks.....	1,804	\$173,959,414	\$70,551,446	\$531,103,459
Loan and trust companies.....	100	41,965,519	35,861,473	289,502,307
Savings banks (mutual).....	625		136,257,949	1,268,309,742
Savings banks (stock).....	235	22,453,198	9,141,851	192,635,519
Private banks.....	242	5,936,212	2,226,918	18,593,185
Total.....	3,006	244,314,343	254,039,647	2,300,144,212
<i>Unofficial.</i>				
State banks.....	297	14,777,893	3,209,175	21,951,125
Loan and trust companies.....	49	28,710,728	10,966,530	46,954,185
Savings banks (mutual).....	12		9,137,441	67,891,408
Savings banks (stock).....	49	3,947,837	2,000,398	21,987,287
Private banks.....	1,102	34,905,806	12,101,932	81,128,482
Total.....	1,509	82,342,264	37,505,476	239,112,487
<i>Official and unofficial.</i>				
State banks.....	2,101	188,737,307	73,760,621	553,054,584
Loan and trust companies.....	149	70,676,247	46,828,003	336,456,492
Savings banks (mutual).....	637		145,395,390	1,336,001,150
Savings banks (stock).....	284	26,401,035	11,142,259	214,022,806
Private banks.....	1,344	40,842,018	14,418,850	99,721,667
Total.....	4,515	326,656,607	291,545,123	2,539,256,699

A table in the Appendix, page 206,* shows, by States and Territories, the population of each on June 1, 1890, and the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and private banks in the United States, at date of reports of the various classes nearest thereto, the average of these per capita, and the per capita average of such resources in each class of banks, from which it appears that the population of the United States was 62,480,540, and the total banking funds, \$5,613,747,167, an average of \$89.85. The per capita averages of such resources in each class of banks are: National banks, \$39.31; State banks, \$13.05; loan and trust companies, \$7.27; savings-banks, \$27.74; and private banks, \$2.48.

The distribution of the circulating medium of the country, as shown by the cash holdings of the national, State, private banks, and savings institutions, on or about the close of the fiscal year ended June 30, 1890, is exhibited in the table following. The total cash on hand in the 4,515 institutions reporting officially and unofficially is \$185,254,087, of which \$25,821,919 is gold, \$1,919,822 silver coin, \$39,685,670 legal tenders, national-bank notes, and coin certificates, \$15,573,102 specie, and \$102,253,574 representing cash, not classified.

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS ON JULY 18, 1890, AND BY OTHER BANKING INSTITUTIONS ON OR ABOUT THE SAME DATE.

Classification.	National Banks.	Other (4,515) banking institutions.	Total.
Gold coin	\$73,989,092	\$25,821,919	\$99,811,011
Gold Treasury certificates	72,968,100		72,968,100
Gold (clearing-house) certificates	4,463,000		4,463,000
Silver dollars	6,793,752	} 1,919,822	13,238,376
Silver, fractional	4,524,802		
Silver, Treasury certificates	15,865,318		15,865,318
National bank notes	21,184,428	*39,685,670	153,350,567
Legal-tender notes	92,480,469		
Fractional currency	793,646		793,646
Specie, not classified		15,573,102	15,573,102
Cash, not classified		102,253,574	102,253,574
Total	293,062,607	185,254,087	478,316,694

* And coin certificates.

CONCLUSION.

In concluding this report the Comptroller desires to emphasize the fact that the national banking system has arrived at a point in its history when continued neglect on the part of Congress is as potent for evil as unfriendly action. Certain burdens resting upon it must be removed without unnecessary delay if immediate stagnation and ultimate decay are to be prevented. It should receive such wise and just treatment as will result in a healthful growth, or else provision should immediately be made for the inauguration of some new system, more completely adapted, if possible, to the wants of the people. Banks are indispensable to the successful conduct of the various business enterprises which form a prominent feature in modern civilization. These agencies must keep pace with the progress made in manufactures, in commerce and in all forms of industrial activities, or serious embarrassments will surely follow.

* See foot.note, page 433.

The national system must occupy the field or give place to another. The onerous exactions from which it now suffers have been plainly stated, and the remedies now suggested are few and simple. They are, however, in the opinion of the Comptroller, absolutely essential to its continued existence. The indisposition of Congress to consider pending measures providing for increased issues of national-bank notes is considered equivalent to a declaration that Government notes in some form are to supply henceforth the increasing demand for paper circulation.

Those interested in the banks organized under national authority have, as a rule, refrained from offering opposition to this plan of procedure.

The Comptroller deems it his duty, however, to express the opinion that the steady retirement of national-bank notes is gradually destroying that elastic quality which is necessarily one of the characteristics of a perfect circulation. Its volume should automatically expand and contract so as to adjust itself to the varying requirements of business. This can best be accomplished by the redemption of paper money during periods of diminished business activity and a corresponding re-issue when the movement of crops and other causes make an expansion necessary. Such an adjustment was facilitated by the use of national-bank notes, for the reason that they did not possess the legal-tender quality, nor were they available for lawful money reserves by the banks. Hence, when a decreased volume of business caused currency to accumulate in the reserve cities, national-bank notes, being unavailable for reserve, were presented to the Treasurer of the United States for redemption. Their temporary retirement during a period of diminished use was followed by re-issue, and a healthy expansion resulted when an increased circulation was demanded.

The coin and paper money issued by the Government is distinctively non-elastic.

This arises from the fact that the legal-tender quality attaches to most of the various issues, and all are available for the lawful-money reserve required to be held by national banks.

For these reasons every incentive to redemption and temporary retirement during those periods of temporary redundancy which periodically occur in each year, is wanting, and the corresponding expansion, when needed, is for similar reasons rendered impracticable. The embarrassments attending these conditions is illustrated by the state of the money market during the closing months of the period covered by this report.

During recent years relief has been afforded through the operations of the Treasury Department in the purchase at opportune dates of un-matured bonds with its surplus revenues. It is evident, however, that relief from this source can not be safely relied upon in the future, for diminished revenues or increased expenditures, either of which may unexpectedly occur, would render such extraordinary disbursements impossible. Attention is called to the non-elastic character of the currency as at present constituted, in order that some consideration may be given to measures calculated to remove the evil which is evidently being aggravated by the withdrawal of national-bank notes. For reasons given elsewhere in this report a discussion by the Comptroller of the various measures now pending in Congress, looking to the adoption of some new plan for note-issues by national banks, is deemed inopportune.

It is pertinent, however, to invoke the favorable consideration by Con-

gress of the measure discussed at some length elsewhere in this report and now upon the Calendar in both Houses.

The Comptroller desires to make grateful acknowledgment of the conspicuous fidelity, faithfulness, and efficiency which has characterized the services of those with whom he has been associated in conducting the affairs of this Bureau. The unremitting labor incident to the preparation of the statistical information herewith submitted, although unusually severe, has been most cheerfully performed at much personal sacrifice.

EDWARD S. LACEY,
Comptroller of the Currency.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

(No. 5.)

REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND
PRINTING.

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
October 23, 1890.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year 1890:

On taking charge of the Bureau, July 1, 1889, among the first matters requiring attention was the settlement of the question of the further use of steam-presses in the work of plate-printing. The Government owned eighteen such presses and had in use an additional press belonging to private parties. All of these presses had been stopped at the close of work the last day of the fiscal year 1889, pending the settlement of this question. Congress, by act of March 3, 1889, had provided that no additional steam-presses should be procured; that no part of the appropriations made for the operations of the Bureau should be used in their repair, and that a sum not greater than one cent per thousand sheets should be paid as a royalty for their use. After careful consideration of the subject it was decided, on account of the restrictions imposed upon their use by Congress, to permanently discontinue the use of the steam-presses. In view, however, of the time required to make and set in position for working the number of hand-presses necessary to supply the work formerly executed on the steam-presses, it was deemed best to continue the use of the steam-presses until the new hand-presses could be made available. To do this it was necessary to obtain acceptance by the owners of the patents on the presses of the rate of royalty provided by the act of Congress, and a contract was accordingly prepared and submitted to them, authorizing the United States to use the presses on the payment of a royalty of one cent per thousand impressions. The owners declined to execute this contract, and the presses were accordingly removed from the Bureau, and sixty-seven hand presses were as rapidly as possible made and placed in position for work. To enable the Bureau to meet the demands upon it while the hand-presses were being introduced, and subsequently to make good the loss of time by reason of sickness, the force of plate-printers and other employés connected with the work of plate-printing were required to work from July 1 to November 18, 1889, one hour overtime daily, and from November 19 to the close of the fiscal year one hour and a half daily. The Bureau was thus enabled to meet all the demands upon it without serious embarrassment to the operations of the Government, every sheet of work actually needed in the public business being furnished.

The expenditures during the year were:

For salaries of officers and employes other than plate-printers and assistants.....	\$386,959.50
For plate-printing.....	451,978.40
For materials and miscellaneous expenses.....	\$173,851.28
Less amount of repayments for material purchased from the Bureau.....	2,518.90
	171,332.38
Total.....	1,010,270.28

The appropriations for the year were \$1,017,450, and there was an unexpended balance of \$7,179.72. Owing to the necessity for working overtime during the year, a deficiency appropriation for compensation of employes other than plate-printers and assistants of \$7,000 was asked for, and was made by act of June 17, 1890. It will be noticed that the unexpended balance is slightly in excess of this amount, and had the aggregate of the appropriations been made in one item instead of being divided under three heads, as the expenditures were within the amount originally appropriated, it would not have been necessary to obtain the deficiency appropriation.

There were completed and delivered during the year 8,702,320 sheets of United States notes, gold and silver certificates, bonds, and national-bank notes, with a face value of \$227,583,050; 26,610,088 sheets of internal-revenue and customs stamps, containing 737,002,012 stamps; 1,200,311 sheets of drafts, checks, certificates, etc., besides a large amount of miscellaneous work for the various departments of the Government. The amount of work delivered would have been larger but for the great amount of sickness among the employes during the winter of 1889-'90, caused by the epidemic *la grippe* then prevailing.

There was added to the plant of the Bureau during the year new machinery to the value of \$11,252.38, and the building was improved by a new metal roof costing \$3,900, making a total expenditure for these two purposes of \$15,152.38.

The amount of work to be executed during the fiscal year 1891 is nearly 15 per cent. greater than the amount delivered during the year 1890, and nearly 8 per cent. greater than the amount executed in the year 1889, in which were made the largest deliveries during a period of thirteen years. It has taken time to make the necessary arrangements and to train the additional operatives required to execute this increased amount of work. This has now been done so far as the amount of space at my disposal will permit, and I expect, therefore, to be able to meet all the demands upon the Bureau promptly. To do this it may be necessary to work a portion of the force overtime until the new wing of the building provided for during the last session of Congress is completed and fitted up for the occupancy of the branches that will be transferred thereto.

There is still needed to make the facilities for the execution of the Bureau's work complete an out-building for the accommodation of the ink-mills, laundry, carpenter shop, stable, and for storage. All of these, with the exception of the ink-mills, are now accommodated in temporary frame structures that are a menace, not only to the Bureau building proper, but to the entire neighborhood, on account of their combustible character. The necessity for this building has heretofore been called to the attention of Congress, and it is hoped that at the next session an appropriation will be made to provide for its erection.

I can not conclude this report without making acknowledgment of valuable support and assistance rendered me in this my first year by the assistant chief, the accountant, and the superintendents in charge of the various divisions. Excellent discipline has been maintained in every department, and order and good business system prevails throughout the entire establishment.

I wish also to gratefully acknowledge the courtesy with which I have been uniformly treated by yourself, the Assistant Secretaries, and the gentlemen connected with your respective offices.

With the utmost respect, your obedient servant,

WM. M. MEREDITH,
Chief of Bureau.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

No. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, BONDS, AND NATIONAL BANK CURRENCY DELIVERED DURING THE FISCAL YEAR 1890.

Class.	Denomina- tion.	Sheets.	Value.
United States notes, series of 1880, unsealed	\$1	133,000	\$532,000
Do	2	83,000	664,000
Do	5	1,077,000	21,540,000
Do	10	663,000	26,520,000
Do	20	387,000	30,960,000
Do	50	20,000	4,000,000
Total		2,363,000	84,216,000
Currency certificates, series of 1875, unsealed	10,000	1,627	42,810,000
Silver certificates, series of 1886, unsealed	1	3,103,000	12,412,000
Do	2	1,026,000	8,208,000
Do	5	742,000	14,840,000
Do	10	569,000	20,360,000
Total		5,380,000	55,820,000
3.65 per cent. District of Columbia registered bonds	1,000	1,000	1,000,000
Do	5,000	1,000	5,000,000
Total		2,000	6,000,000
National currency, series of 1875	5, 5, 5, 5	104,805	2,098,100
Do	10, 10, 10, 10	4,540	181,600
Do	10, 10, 10, 20	45,480	2,274,000
Do	10, 10, 20, 50	50	4,500
Do	20, 20, 20, 20	165	13,200
Do	20, 20, 20, 50	1,045	114,950
Do	50, 100	5,715	857,250
Do	100, 100	25	5,000
Total		161,825	5,546,600
National currency, series of 1882	5, 5, 5, 5	494,855	9,897,100
Do	10, 10, 10, 20	275,586	13,779,300
Do	50, 100	23,427	3,514,050
Total		793,868	27,190,450

RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880, unsealed	2,363,000	\$84,216,000
Currency certificates, series of 1875, unsealed	1,627	42,810,000
Silver certificates, series of 1886, unsealed	5,380,000	55,820,000
3.65 per cent. District of Columbia registered bonds	2,000	6,000,000
National currency, series of 1875	161,825	5,546,600
National currency, series of 1882	793,868	27,190,450
Total	8,702,320	227,583,050

NO. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1890.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:			
20 gallon	480	24,000	72,000
30 gallon	1,080	54,000	162,000
40 gallon	5,740	287,000	861,000
50 gallon	80	4,000	12,000
80 gallon	2,840	142,000	426,000
90 gallon	60	3,000	9,000
Total	10,280	514,000	1,542,000
Stamps for rectifiers, series of 1878:			
5 gallon	530	26,500	106,000
10 gallon	660	33,000	132,000
20 gallon	750	37,500	150,000
30 gallon	670	33,600	134,000
40 gallon	4,770	238,500	954,000
50 gallon	370	18,500	74,000
70 gallon	50	2,500	10,000
80 gallon	370	18,500	74,000
90 gallon	100	5,000	20,000
100 gallon	5	250	1,000
Total	8,275	413,750	1,655,000
Stamps for wholesale liquor dealers, series of 1878:			
5 gallon	370	37,000	111,000
10 gallon	640	64,000	192,000
20 gallon	210	21,000	63,000
30 gallon	60	6,000	18,000
40 gallon	720	72,000	216,000
50 gallon	110	11,000	33,000
60 gallon	5	500	1,500
80 gallon	10	1,000	3,000
90 gallon	3	300	900
100 gallon	3	300	900
Total	2,131	213,100	639,300
Warehouse stamps, series of 1878:			
Distillery warehouse	4,280	428,000	1,712,000
Warehouse stamps, series of 1889:			
Special bonded warehouse	90	9,000	27,000
Brewers' permit stamps, series of 1878:			
.....	215	21,500	86,000
Export tobacco and export cigar stamps, series of 1883:			
Export tobacco	195	19,500	78,000
Export cigars	5	500	2,000
Total	200	20,000	80,000
Tobacco stamps, stub, series of 1883:			
10 pound	9,270	741,600	3,708,000
20 pound	4,660	372,800	1,864,000
30 pound	1,540	123,200	616,000
40 pound	960	76,800	384,000
50 pound	130	10,400	52,000
Total	16,560	1,324,800	6,624,000
Snuff stamps, stub, series of 1883:			
10 pound	10	800	4,000
20 pound	10	800	4,000
Total	20	1,600	8,000
Special-tax stamps for liquors, series of 1889:			
Stills manufactured	5	50	50
Special-tax stamps for tobacco, series of 1889:			
Dealers in manufactured tobacco	76	7,600	15,200
Manufacturers of cigars	82	820	820
Peddlers of fourth class	30	300	300
Total	188	8,720	16,320
Special-tax stamps for oleomargarine, series of 1889:			
Retail dealers	153	1,530	1,530
Wholesale dealers	10	100	100
Total	163	1,630	1,630

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No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1890—Continued.

Class.	Volumes.	Sheets.	Stamps.
Special-tax stamps for liquors, series of 1890:			
Retail liquor dealers.....	1,166	116,600	233,200
Wholesale liquor dealers.....	555	5,550	5,550
Retail malt-liquor dealers.....	1,234	12,340	12,340
Wholesale malt-liquor dealers.....	468	4,680	4,680
Manufacturers of stills.....	30	300	300
Rectifiers.....	113	1,130	1,130
Rectifiers of less than 500 barrels.....	183	1,830	1,830
Brewers.....	240	2,400	2,400
Brewers of less than 500 barrels.....	152	1,520	1,520
Worms.....	30	300	300
Stills.....	30	300	300
Total.....	4,201	146,950	263,550
Special-tax stamps for tobacco, series of 1890:			
Dealers in manufactured tobacco.....	3,147	314,700	629,400
Manufacturers of cigars.....	2,275	22,750	22,750
Dealers in leaf tobacco.....	566	5,660	5,660
Dealers in leaf tobacco, less than 25,000 pounds.....	253	2,530	2,530
Manufacturers of tobacco.....	183	1,830	1,830
Peddlers of first class.....	30	300	300
Peddlers of second class.....	144	1,440	1,440
Peddlers of third class.....	184	1,840	1,840
Peddlers of fourth class.....	133	1,330	1,330
Retail dealers in leaf tobacco.....	10	100	100
Total.....	6,925	352,480	667,180
Special-tax stamps for oleomargarine, series of 1890:			
Retail dealers.....	413	4,130	4,130
Wholesale dealers.....	82	820	820
Manufacturers, \$600.....	20	200	200
Manufacturers, \$550.....	10	100	100
Manufacturers, \$500.....	10	100	100
Total.....	535	5,350	5,350
Export oleomargarine stamps, series of 1886.....			
	225	22,500	90,000
Tax-paid stamps for oleomargarine, series of 1886:			
10 pound.....	1,390	69,500	278,000
20 pound.....	150	7,500	30,000
30 pound.....	410	20,500	82,000
40 pound.....	430	21,500	86,000
50 pound.....	540	27,000	108,000
60 pound.....	450	22,500	90,000
70 pound.....	10	500	2,000
80 pound.....	10	500	2,000
Total.....	3,390	169,500	678,000
Beer stamps, series of 1878:			
Hogshead.....		62,000	1,240,000
Barrel.....		138,000	2,760,000
$\frac{1}{2}$ barrel.....		754,000	15,080,000
$\frac{1}{3}$ barrel.....		21,000	420,000
$\frac{2}{3}$ barrel.....		2,208,000	44,160,000
$\frac{1}{4}$ barrel.....		105,000	2,100,000
$\frac{3}{4}$ barrel.....		489,000	9,780,000
Total.....		3,777,000	75,540,000
Tobacco stamps, strip, series of 1883:			
1 ounce.....		146,500	5,860,000
2 ounce.....		5,044,000	201,760,000
3 ounce.....		163,000	6,520,000
4 ounce.....		2,465,000	98,600,000
8 ounce.....		1,141,000	17,115,000
16 ounce.....		380,000	5,700,000
Total.....		9,339,500	385,555,000
Tobacco stamps, sheet, series of 1883:			
$\frac{3}{8}$ pound.....		52,000	624,000
1 pound.....		32,000	384,000
3 pound.....		44,000	528,000
4 pound.....		56,000	672,000
5 pound.....		34,000	408,000
Total.....		218,000	2,616,000

NO. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING
THE FISCAL YEAR 1890—Continued.

Class.	Volumes.	Sheets.	Stamps.
Snuff stamps, small, series of 1883:			
1 ounce		139,000	27,244,000
2 ounce		56,000	6,048,000
3 ounce		3,000	300,000
Total		198,000	33,592,000
Snuff stamps, strip, series of 1883:			
4 ounce		75,000	1,500,000
6 ounce		343,000	6,860,000
8 ounce		8,500	170,000
16 ounce		69,000	690,000
Total		495,500	9,220,000
Snuff stamps, sheet, series of 1883:			
$\frac{1}{2}$ pound		4,000	48,000
1 pound		7,000	84,000
2 pound		10,000	120,000
3 pound		6,000	72,000
5 pound		16,000	192,000
Total		43,000	516,000
Cigar stamps, strip, series of 1883:			
25 cigars		350,000	3,500,000
50 cigars		4,705,000	47,050,000
100 cigars		793,000	7,930,000
200 cigars		14,000	70,000
250 cigars		130,000	650,000
500 cigars		9,000	45,000
Total		6,001,000	59,245,000
Cigarette stamps, small, series of 1883:			
10 cigarettes		2,416,000	193,280,000
20 cigarettes		122,500	9,800,000
Total		2,538,500	203,080,000
Cigarette stamps, strip, series of 1883:			
50 cigarettes		8,000	96,000
100 cigarettes		25,000	250,000
Total		33,000	346,000
Lock seals, series of 1878		1,000	50,000
Lock seals, series of 1875		7,805	421,632
Hydrometer labels		250	5,000

RECAPITULATION.

Tax-paid stamps for distilled spirits, series of 1878	10,280	514,000	1,542,000
Stamps for rectifiers, series of 1878	8,275	413,750	1,655,000
Stamps for wholesale liquor dealers, series of 1878	2,131	213,100	689,300
Warehouse stamps, series of 1878	4,280	428,000	1,712,000
Warehouse stamps, series of 1880	90	9,000	27,000
Brewers' permit stamps, series of 1878	215	21,500	86,600
Export tobacco and export cigar stamps, series of 1883	200	20,000	80,000
Tobacco stamps, stub, series of 1883	16,500	1,324,800	6,624,800
Snuff stamps, stub, series of 1883	20	1,600	8,000
Special-tax stamps for liquors, series of 1889	5	50	50
Special-tax stamps for tobacco, series of 1889	188	8,720	16,320
Special-tax stamps for oleomargarine, series of 1889	163	1,630	1,630
Special-tax stamps for liquors, series of 1890	4,201	146,950	263,550
Special-tax stamps for tobacco, series of 1890	6,925	352,480	667,180
Special-tax stamps for oleomargarine, series of 1890	535	5,350	5,350
Export oleomargarine stamps, series of 1886	225	22,500	90,000
Tax-paid stamps for oleomargarine, series of 1886	3,390	169,500	678,000
Beer stamps, series of 1878		3,777,000	75,540,000
Tobacco stamps, strip, series of 1883		9,339,500	335,555,000
Tobacco stamps, sheet, series of 1883		218,000	2,616,000
Snuff stamps, small, series of 1883		198,000	33,592,000
Snuff stamps, strip, series of 1883		495,500	9,220,000
Snuff stamps, sheet, series of 1883		43,000	516,000
Cigar stamps, strip, series of 1883		6,001,000	59,245,000
Cigarette stamps, small, series of 1883		2,538,500	203,080,000
Cigarette stamps, strip, series of 1883		33,000	346,000
Lock seals, series of 1878		1,000	50,000
Lock seals, series of 1875		7,805	421,632
Hydrometer labels		250	5,000
Total	57,683	26,305,488	734,282,012

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No. 3.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1890.

Class.	Volumes.	Sheets.	Stamps.
Customs liquor stamps, series of 1886	900	90,000	180,000
Customs fee stamps:			
20 cents	50	5,000	250,000
30 cents	10	1,000	50,000
50 cents	7	700	35,000
60 cents	5	500	25,000
70 cents	1	100	5,000
80 cents	2	200	10,000
90 cents	1	100	5,000
Total	76	7,600	380,000
Customs cigar stamps, series of 1879:			
25 cigars		72,000	720,000
50 cigars		116,000	1,160,000
100 cigars		18,000	180,000
Total		206,000	2,060,000
Customs cigarette stamps, series of 1879:			
10 cigarettes		1,000	100,000

RECAPITULATION.

Customs liquor stamps, series of 1886	900	90,000	180,000
Customs fee stamps	76	7,600	380,000
Customs cigar stamps, series of 1879		206,000	2,060,000
Customs cigarette stamps, series 1879		1,000	100,000
Total	976	304,600	2,720,000

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1890.

Class.	Volumes.	Sheets.
Disbursing officers' checks:		
On designated depositories, two-subject, payable to order:		
For War Department	601	50,925
On assistant treasurers, two-subject, payable to order:		
For Treasury Department	368	30,650
For War Department	252	24,300
For Navy Department	161	15,255
For Department of the Interior	131	11,150
For Department of Justice	18	1,800
For Post-Office Department	6	600
On assistant treasurers, two-subject, payable to bearer:		
For Treasury Department	6	600
For War Department	24	2,400
For Department of the Interior	48	4,050
For Department of Justice	12	1,200
For Post-Office Department	6	600
On treasurer, two-subject, payable to bearer	91	9,100
On assistant treasurers, four-subject, payable to order:		
For State Department	3	300
For Treasury Department	324	45,100
For War Department	159	16,025
For Navy Department	59	6,200
For Department of the Interior	134	16,750
For Department of Justice	40	4,000
For Post-Office Department	52	12,700
On assistant treasurers, four-subject, payable to bearer:		
For Treasury Department	85	8,500
For War Department	12	1,200
On Treasurer, four-subject, payable to bearer	100	18,750
On Treasurer, four-subject, payable to order	22	4,250
Checks:		
Director of the Mint	50	2,500
Commissioners of the District of Columbia	74	9,250

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC.—Cont'd.

Class.	Volumes.	Sheets.
Pension checks:		
On Treasurer	20	4,000
On assistant treasurers	2,394	478,800
On depositaries	135	27,000
Interest checks:		
Funded loan of 1891, 4½ per cent.	88	4,400
Consols of 1907, 4 per cent.	508	25,500
Pacific Railroad bonds	8	400
Treasurer's transfer checks:		
Cash division	27	3,900
Redemption division	12	1,700
National-bank redemption agency	8	1,450
Drafts:		
On Treasury warrants	10	2,500
On War warrants	10	2,500
On Interior warrants	5	1,250
On Interior pension warrants	5	1,250
On quarterly salary warrants	2	500
On miscellaneous warrants	2	500
Licenses:		
To masters	10	3,000
To chief engineers	10	3,000
To second-class engineers	10	3,000
To special engineers	10	3,000
To first-class pilots	10	3,000
Post-Office warrants	2,215	55,375
Post-Office collection drafts	25	1,250
Post-Office transfer drafts	30	1,500
Post-Office money-order drafts	3,090	51,990
Post-Office inspectors' commissions	200	200
Pension certificates:		
Invalids		29,100
Invalids, increase		56,187
Widows with minors		1,500
Minor children		500
Minor children, \$2 additional		5,500
Debenture certificates	135	27,000
Certificates of location		973
Certificates of letters patent		28,000
Certificates of organization		500
Certificates of extension		200
Commissions for pleasure yachts		508
Commissions for Department of Justice:		
For judges		70
For attorneys and marshals		74
Commissions for Navy Department		215
Army officers' commissions		1,974
Portraits of Hon. J. N. Burnes		11,784
Portraits of Hon. E. W. Robertson		14,284
Portraits of statue of Robert Fulton		14,284
Portraits of statue of Lewis Cass		14,284
Portraits of statue of J. P. G. Muhlenberg		14,284
Total	11,817	1,200,311

No. 5.—SUMMARY OF ALL CLASSES OF WORK DELIVERED.

Classes.	Sheets.
United States notes, certificates of deposit, and national-bank notes	8,700,320
3.65 per cent. District of Columbia registered bonds	2,000
Internal-revenue stamps	26,305,488
Customs stamps	304,600
Checks, drafts, certificates, etc	1,200,311
Aggregate	36,512,719

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No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED, TO THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1890.

Items.	Number.	Amount.
The amounts charged for the following work were transferred from the appropriations stated, and deposited on account of miscellaneous receipts:		
Appropriation for collecting revenue from customs:		
Engraved steel dies for car seals	24	\$12.00
Appropriation for engraving and printing portrait of Hon. E. W. Robertson:		
Engraved plate	1	253.80
Appropriation for contingent expenses of Treasury, stationery:		
Printed letter-paper	2,400	30.00
Printed envelopes	1,000	1.30
Appropriations for contingent expenses of Treasury, miscellaneous items:		
Repaired bond-canceling machine	1	5.60
Repaired old seal and placed new seal in position		11.00
Furnished new die and plate for punching machine		6.00
Appropriation for contingent expenses of steam-boat inspection service:		
Furnished hand seals	3	51.75
Appropriation for sealing and separating United States securities:		
Repaired sealing engine	1	6.35
Repaired knives for separating-machine		12.40
Appropriation for examination of national banks and bank plates:		
Furnished sets of new dies and punches	6	26.25
Repaired canceling-machine		1.50
Repaired Treasury macerator		6.00
Appropriation for contingent expenses of national currency, re-imbursable:		
Repaired canceling-machine	1	6.60
Appropriation for suppressing counterfeiting and other crimes:		
Furnished official badges for secret service	25	142.60
Joint Committee of Congress on Centennial Celebrations:		
Printed invitation and admission cards	6,192	334.00
National banks:		
Engraved face plates	347	24,900.00
State Department:		
Engraved plate for passports	1	200.00
Interstate Commerce Commission:		
Engraved seal	1	40.00
Hydrographic Office:		
Taking up dies and rolls for transferring to chart plates		19.40
Public Printer:		
Perforated and numbered foreign-letter labels	907,428	346.11
Perforated sheets of letter-carriers' labels	12,079	14.49
Perforated sheets of officially-sealed labels	12,200	18.30
Edward De Knight:		
Printed portraits of Hon. J. N. Burnes	1,525	32.02
Albert Daggett:		
Prepared postal-card plates	210	931.42
Bureau of Ethnology, Smithsonian Institution:		
Furnished pounds of dried pulp	500	10.13
M. O. Raiguel & Co.:		
Furnished pounds of dried pulp	31,300	633.82
Henry Martin:		
Furnished pounds of dried pulp	200	4.05
Henry C. Jewell:		
Furnished pounds of dried pulp	3,500	70.88
E. G. Wheeler:		
Furnished pounds of dried pulp	1,000	20.25
Lewis Hopfenmaier:		
Furnished pounds of dried pulp	73,000	1,335.90
Total		29,483.92
The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing:		
Appropriation for sealing and separating United States securities:		
Furnished pounds of extra-fine red ink	280	1,120.00
Furnished pounds of oleine compound	2	.32
Furnished pounds of rotten-stone	2	.12
Furnished yards of thin muslin	2,702½	74.16
Furnished feet of gutta-percha belting	102½	6.05
Furnished square feet of lace leather	16	4.16
Furnished reams of book-paper	24	48.60
Furnished reams of manila paper	4	7.48
Furnished gallons of benzine	103½	9.52
Furnished gallons of mordant oil	2	7.00
Furnished gallons of sperm oil	19	16.23
Furnished gallons of kerosene oil	7	1.05
Furnished ounces of nitrate of silver	4	3.00
Furnished violin strings	12	.80
Furnished copper can	1	3.50

No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE, ETC.—Continued.

Items.	Number.	Amount.
Appropriation for examination of national banks and bank plates:		
Furnished pounds of cotton waste	90	\$8.22
Furnished pounds of laundry soap	5	.21
Furnished pounds of copper wire	2	.51
Furnished pounds of candles	2	.18
Furnished pounds of tacks	1	.09
Furnished pounds of clout nails	2	.14
Furnished gallons of sperm oil	4½	3.71
Furnished gallons of cylinder oil	4½	2.63
Furnished yards of cocoa matting	30	19.97
Furnished feet of white pine	56	2.73
Furnished balls of whitening	1	.11
Furnished Criterion lubricator	1	23.50
Furnished shoe-knife	1	.07
Furnished brooms	3	.78
Appropriation for suppressing counterfeiting and other crimes:		
Furnished official badges for secret service	25	26.90
Coast and Geodetic Survey Office:		
Furnished pounds of black ink	1,200	600.00
Furnished yards of printers' blankets	11	88.00
Furnished yards of rubber cloth	3½	1.83
Furnished gallons of weak oil	20	20.00
Hydrographic Office:		
Furnished pounds of black ink	525	262.50
Furnished gallons of medium oil	45	49.50
Chief of Engineers' Office, U. S. Army:		
Furnished pounds of black ink	100	50.00
Furnished gallons of weak oil	2	2.00
Geological Survey Office:		
Furnished pounds of black ink	20	10.00
Supervising Architect's Office:		
Furnished yards of blanketing	6½	44.33
Total		2,518.90

RECAPITULATION.

Amount of miscellaneous work done, deposited on account of miscellaneous receipts	29,483.92
Amount of materials furnished, deposited to credit of materials and miscellaneous expenses, Bureau of Engraving and Printing	2,518.90
Total	32,002.82

No. 7.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1892.

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes, Treasury notes and certificates	12,500,000	Certificates of extension of charter	130
United States registered bonds	16,000	Pension certificates	300,000
National currency, series of 1875	156,000	Form for letters-patent	30,000
National currency, series of 1882	1,235,000	Post-office warrants	80,000
Internal-revenue stamps	31,983,000	Post-office transfer drafts	5,000
Customs stamps	358,000	Post-office collection drafts	2,500
Meat-inspection stamps	125,000	Post-office money-order drafts	50,000
Pension checks	523,000	Post-office inspectors' commissions	250
Disbursing officers' checks	295,000	Non-commissioned officers' warrants	6,000
Interest checks	30,000	Commissions for judges, marshals and attorneys	150
Transfer checks	10,000	Navy officers' commissions	200
District of Columbia checks	15,000	Naval Observatory book-labels	1,000
Drafts on warrants	10,000	Portraits of deceased members of Congress, etc	180,000
Transfer orders	300		
Debenture certificates	40,000		
Registry certificates	5,000	Total	47,973,830
License certificates	15,000		
Certificates of authority to commence business	300		

Printing letter-heads, note-heads, envelopes, etc	20,000
Numbering and perforating letter-labels	1,000,000
Perforating sheets of letter-labels	32,000
Engraving national currency face-plates	525
Engraving miscellaneous plates	18
Engraving postal-card plates	40
Engraving seals for customs collectors, etc	280
Repairing separating, canceling, and cutting-machines for Treasury Department	4
Punches and dies for Treasury Department	16
Repairing macerator for Treasury Department	1
Producing and drying pounds of pulp from maceration	130,000

NO. 8.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING, FOR THE LAST THIRTEEN FISCAL YEARS.

Fiscal year.	U. S. notes, bonds, and certificates.	National currency.	Internal revenue stamps.	Customs stamps.	Checks, drafts, certificates, etc.	Total number of sheets produced.	Expenditures.	Average cost per 1,000 sheets.	Average number of employes.	Average number of sheets per employe.
1878.....	2,610,148	2,422,764	7,014,133	480,017	571,694	13,098,756	\$538,861.33	\$41.14	522	25,093
1879.....	4,946,948	1,938,594	13,752,562	182,250	573,706	21,894,030	814,077.01	38.05	804	26,609
1880.....	5,931,840	1,379,586	15,335,354	197,179	761,124	23,605,985	883,171.95	37.41	905	26,083
1881.....	5,333,812	1,831,476	17,981,693	197,000	673,680	26,017,661	901,165.26	34.64	958	27,158
1882.....	5,571,597	2,069,011	22,561,057	277,400	633,419	31,112,484	936,757.62	30.11	1,011	30,774
1883.....	6,775,250	2,456,755	22,991,641	410,700	696,400	33,330,746	1,104,986.43	33.15	1,173	28,415
1884.....	6,127,000	2,068,193	20,859,407	293,050	858,299	30,205,899	977,301.85	32.35	1,193	25,319
1885.....	5,214,668	2,479,868	19,541,977	255,314	725,879	28,217,706	965,195.47	34.21	1,133	24,905
1886.....	2,645,625	2,331,623	20,607,750	283,500	786,998	26,655,496	763,207.84	28.63	886	30,085
1887.....	6,472,959	711,907	24,366,700	314,700	785,941	32,652,207	794,477.90	24.33	840	38,872
1888.....	9,342,001	1,307,547	25,950,988	420,200	1,020,248	38,040,984	943,995.83	24.95	895	42,504
1889.....	8,260,387	940,934	28,579,055	373,000	1,053,788	39,207,164	932,577.78	23.79	917	42,756
1890.....	7,746,627	955,693	26,305,488	304,600	1,200,311	36,512,719	1,012,789.18	27.74	992	36,807

NO. 9.—STATEMENT SHOWING THE NUMBER OF EMPLOYÉS ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.

Months.	Fiscal years.												
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.	1886-'87.	1887-'88.	1888-'89.	1889-'90.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839	864	916	926
August.....	459	677	888	934	979	1,090	1,219	1,165	907	828	879	915	951
September.....	487	679	896	956	988	1,110	1,202	1,175	902	824	879	913	962
October.....	531	782	896	960	1,004	1,163	1,199	1,170	901	824	892	911	970
November.....	492	796	897	949	1,014	1,187	1,195	1,175	889	835	894	906	985
December.....	496	844	909	964	1,017	1,203	1,187	1,163	888	847	893	901	989
January.....	513	835	896	967	1,038	1,218	1,188	1,154	885	847	892	913	990
February.....	529	833	911	983	1,035	1,228	1,186	1,153	881	848	905	926	1,006
March.....	563	812	908	984	1,037	1,226	1,182	1,145	875	848	907	934	1,008
April.....	571	869	917	973	1,031	1,223	1,185	1,043	868	846	908	925	1,011
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	844	913	923	1,041
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	845	913	924	1,074

(No. 6.)

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, October 1, 1890.

SIR: In compliance with the request contained in your letter of September 2, 1890, I have the honor to submit the following report of the business transacted in this office during the fiscal year ending June 30, 1890.

WARRANTS.

The following warrants were received, examined, countersigned entered on registers, and posted into ledgers under their several heads of appropriations, viz:

Kind of warrant.	Number.	Amount.
APPROPRIATION.		
Treasury proper.....	29	\$34,840,425.33
Public debt.....	1	377,216,259.29
Diplomatic and consular.....	11	1,810,383.62
Customs.....	21	18,077,525.01
Internal revenue.....	7	3,993,342.75
Judiciary.....	11	4,449,200.42
Interior civil.....	14	10,532,041.53
Indians and pensions.....	34	89,431,043.82
War.....	24	35,235,690.26
Navy.....	14	14,397,306.07
	166	589,997,228.10
PAY (ACCOUNTABLE AND SETTLEMENT).		
Treasury proper.....	7,107	17,322,709.59
Public debt.....	23	367,947,069.99
Diplomatic and consular.....	4,505	1,711,026.64
Customs.....	4,216	20,644,315.91
Internal revenue.....	2,832	4,025,351.92
Judiciary.....	4,049	4,448,187.93
Interior civil.....	2,576	8,782,582.52
Indians and pensions.....	4,372	113,766,539.64
War.....	3,605	46,017,961.08
Navy.....	2,103	29,835,089.15
	35,388	644,500,834.37

Kind of warrant.	Number.	Amount.
COVERING (REPAY).		
War.....	979	\$1,435,122.70
Navy.....	430	7,589,682.46
Indians and pensions.....	779	4,445,749.16
Miscellaneous: Customs, internal revenue, public debt, diplomatic and consular, Treasury, Judiciary, and Interior: civil.....	3,489	5,390,220.58
	5,677	18,860,774.90
COVERING (REVENUE).		
Miscellaneous.....	10,221	295,266,816.78
Customs.....	1,941	224,520,635.26
Internal revenue.....	998	127,132,567.26
Land.....	1,400	8,137,164.21
	14,560	655,037,183.51
Grand total.....	55,791	1,908,416,020.88

The following accounts have been received from the auditing officers, revised and recorded, and the balances therein certified to the Register of the Treasury, viz:

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM THE FIRST AUDITOR.			
1. Judiciary:			
Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; pay of bailiffs, etc.; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States Commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government.....	8,679	200,650	\$8,814,471.65
2. Public debt:			
Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two year notes and compound-interest notes; gold certificates; refining certificates; interest on Pacific Railroad bonds; purchase of bonds for sinking fund Pacific Railroad Companies; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; old funded debt of District of Columbia....	681	1,164,359	489,255,906.69
3. Treasurer's general accounts:			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made therefrom.....	4	45,546	3,263,611,411.67
4. Assistant Treasurers' accounts:			
Accounts of the several Assistant Treasurers of the United States for salaries of employes and incidental expenses of their offices.....	83	2,478	383,360.40
5. Mint and Assay offices:			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employes, and for bullion deposits, purchases, transfers, etc.....	362	93,126	857,556,827.06
6. Transportation of coin and securities:			
Accounts of express companies for transportation of coin, United States currency, national-bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national-bank notes for redemption, stamps, stationery, etc.....	317	67,477	137,455.96

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM THE FIRST AUDITOR—continued.			
7. Congressional: Accounts for salaries and mileage of Senators and Representatives; for salaries of officers and employes, and for contingent expenses of the two Houses of Congress.....	131	15, 076	\$3, 246, 364. 09
8. Executive: Accounts for salaries and contingent expenses of the Executive Office; of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments.....	991	173, 946	16, 226, 255. 17
9. Public printing: Accounts of the Public Printer for salaries and wages of employes of the Government Printing Office, for purchase of material, and for the contingent expenses of the same.....	159	53, 017	2, 800, 488. 74
10. Library of Congress: Accounts of the Librarian of Congress for salaries and expenditures under appropriations provided by law; of the disbursing agent of Joint Library Committee of Congress for salaries and expenditures.....	52	891	115, 774. 74
11. District of Columbia: Accounts of the Commissioners of the District for disbursements under the several appropriations provided by Congress; for expenditures, one-half of which is paid from revenues of the District; general accounts between the United States and the District of Columbia; and of the collector of taxes with the District of Columbia.....	284	75, 255	28, 396, 420. 18
12. Public buildings and grounds: Accounts for the purchase of sites and construction of public buildings in the States and Territories; for salaries of employes payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, etc.; for disbursements on account of the building of the State, War, and Navy Departments; for repairs of the Capitol and extension of grounds; Washington Monument; care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for construction of building for Library of Congress.....	559	50, 038	7, 455, 964. 05
13. Territorial: Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories.....	271	11, 081	447, 526. 06
14. Inspection of steam-vessels: Accounts for salaries and incidental expenses of inspectors of steam-vessels.....	1, 246	12, 271	263, 187. 13
15. Outstanding liabilities: Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury.....	142	210	33, 683. 11
16. Miscellaneous: Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Ethnology, United States Fish Commission, United States Civil Service Commission, Interstate Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Columbian Institution for the Deaf and Dumb, Freedman's Hospital, Garfield Hospital, and Howard University; for expenses of Centennial Exposition of the Ohio Valley and Central States; for payments for Agricultural Experiment Stations in the States and Territories; with Treasurer for payments made on additional settlements for Alabama claims; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter United States Supreme Court; for reporting decisions of United States Court of Claims; for suppressing counterfeiting and other crimes; for protection and improvement of Hot Springs Reservation; for stationery for Treasury Department and its various branches; for paper for the national currency; with railroads for transportation of Government agents and property; interest accounts with Pacific railroads aided by issue of bonds; transfer accounts of various kinds, and for sales of old material, etc., for all Departments of the Government, subordinate bureaus, offices, and public buildings.....	1, 001	83, 583	7, 989, 407. 54
Total from First Auditor	14, 962	2, 049, 004	4, 686, 724, 504. 24

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM FIFTH AUDITOR.			
<i>17. Foreign intercourse:</i>			
Accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, etc.) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire; expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; relating to relief and protection of American seamen in foreign countries; of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by United States consular officers; of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service; arising under treaties and conventions (including judgments of the Court of Alabama Claims); of agents and commissioners of the United States to international expositions and congresses; for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers.....	4,397	62,416	\$4,583,404.55
<i>18. Internal revenue:</i>			
(a) Accounts of collectors of internal revenue for collections. (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal revenue accounts, including accounts with the Commissioners of Internal Revenue for stamps; for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal revenue agents; for transportation for the internal revenue service, and for the settlement of all claims arising under the internal revenue and direct-tax laws.....	2,757	120,947	616,052,932.77
<i>19. Miscellaneous:</i>			
Accounts for salaries and contingent expenses of the Department of State; for contingent expenses of Post-Office Department and Patent Office; relating to the census; for the preservation of collections, National Museum, and for international exchanges, Smithsonian Institution.....	410	17,323	2,112,064.73
Total from Fifth Auditor.....	8,064	200,686	622,748,402.05
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
<i>20. Public lands:</i>			
Accounts of surveyors-general for salaries and contingent expenses of their offices; of deputy surveyors for surveying under contract; of receivers of public moneys for sale of public lands; of receivers acting as disbursing agents for payment of salaries; contingent expenses, expenses of depositing public moneys and hearing-fees; for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; with railroads for transportation for the public land service; for stationery and printing furnished to surveyors-general, registers, and receivers.....	4,317	157,038	18,951,081.21

RECAPITULATION.

Accounts from—	No. of accounts.	No. of vouchers.	Amounts involved in footings
First Auditor.....	14,962	2,049,004	\$4,686,724,504.24
Fifth Auditor.....	8,064	200,686	622,748,402.05
Commissioner General Land Office.....	4,317	157,038	18,951,081.21
Grand total.....	27,343	2,406,728	5,328,423,987.50

REQUISITIONS.

Requisitions for advances of money from the Treasury to disbursing officers examined, recorded, and passed	3,561
Requisitions of the Secretary of State in payment of drafts of United States diplomatic and consular officers, drawn on the Department of State	1,266
Requisitions issued by the First Comptroller, in payment of drafts of United States consular officers, drawn on the Treasury Department	947
Requisitions on the chief clerk and the stationery clerk of the Department for sundry supplies and stationery for the use of the office	357
Total	6,131

MISCELLANEOUS WORK.

Official letters written	19,485
Letters received, briefed, and referred	7,431
Bonds, contracts, and powers of attorney examined, approved, registered, and filed	4,591
Certificates of deposit examined, indorsed, and referred	2,331
Internal-revenue stamp-books counted and certified	44,340
Internal-revenue tax-list receipts registered, scheduled, and referred	81
Internal-revenue collector's special allowances examined, recorded, and referred	175
Copies of reports on accounts made and transmitted	743
Bonds of indemnity examined and approved	115
Accounts received and registered	27,834
Accounts indexed	29,201
Warrants examined and checked on register of accounts	15,971
Folios copied	31,521

The foregoing statement omits mention of a very large amount of official work principally of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of and decision upon legal points arising in the adjustment of accounts; the examination of and decision upon applications for the issuing of duplicates in lieu of bonds and other securities lost or destroyed, and also for the transfer of the same; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; the examination of official bonds; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

SUITS AGAINST THE UNITED STATES.

As directly pertaining to the duties of this office, I respectfully invite attention to the act of Congress of March 3, 1887, entitled "An act to provide for the bringing of suits against the Government of the United States" (24 Stat., 505). That act, among other things, provides that—

The district courts of the United States shall have concurrent jurisdiction with the Court of Claims as to all matters named in the preceding section where the amount of the claim does not exceed one thousand dollars, and the circuit courts of the United States shall have such concurrent jurisdiction in all cases where the amount of such claim exceeds one thousand dollars and does not exceed ten thousand dollars. All such causes brought and tried under the provisions of this act shall be tried by the court without a jury.

One result of this extended jurisdiction has been the bringing of many small suits in the several district and circuit courts of the United States and Territories against the United States. While the statute provides for service on the district attorney, for a trial by the court without a jury, the filing of written opinions, finding the law and the facts by the court, and for an appeal or writ of error on the part of the United States, and seems to be fairly well guarded, the law does not work well in practice in connection with the accounting office of the Treasury Department.

Prior to the passage of this act this office had but little trouble in keeping in line with the law as found in the statute and as interpreted by the Supreme Court and Court of Claims. But, with all the circuit and district judges of the States and Territories added, a sharp conflict of opinion can now be found upon the leading statutes which come before this office, under which money is disbursed, in almost every case.

A few illustrations might not be improper on this subject. For many years it was a much mooted question whether or not a circuit court commissioner was entitled to docket fees in cases heard before him. It was held in the Wallace case (116 U. S. Reports, 398), that such a charge was proper when the commissioner was directed by the court to keep a docket. Thereupon Congress, in the act of August 4, 1886, (deficiency bill, 24 Stat., 274), declared that docket fees should not thereafter be charged. The question came before the courts whether or not the legislation was general or only had application to disbursements of the appropriation contained in the bill then under consideration. The courts do not agree upon the question. The language of the statute is: "but they [the commissioners] shall not be entitled to any docket fees."

In the following cases this law was held to be general legislation, to wit: *Thornley vs. United States* (37 Federal Reporter, 762); *Strong vs. United States* (34 Federal Reporter, 17); *McKinstry vs. United States* (34 Federal Reporter, 215); *Calvert vs. United States* (37 Federal Reporter, 763); *Crawford vs. United States* (40 Federal Reporter, 446); *Goodrich vs. United States* (42 Federal Reporter, 392); *Faris vs. United States* (23 Court Claims, 374); *McKinstry vs. United States* (40 Federal Reporter, 819).

On the contrary, the following cases held that the legislation was special and had application only to the appropriation bill then before Congress, to wit: *Bell vs. United States* (35 Federal Reporter, 889); *Rand vs. United States* (36 Federal Reporter, 675); *Hoyne vs. United States* (38 Federal Reporter, 543); *McDermott vs. United States* (40 Federal Reporter, 217); *Phillips vs. United States* (33 Federal Reporter, 164).

The Wallace case was decided upon the ground that the commissioner was required to keep a docket. The Federal court, in the Phillips case (33 Federal Reporter, 164), in reviewing the decision of the Supreme Court in the Wallace case, went so far as to hold that an order of court to keep a docket was unnecessary, and that it was sufficient if a commissioner kept a docket of his own volition. Without any limitation on the subject this last-named case (Phillips case), it was claimed, opened the accounting office to claims for docket fees commencing with the establishment of the office of commissioner. To avoid such effect the office refused to consider such demands where more than six years had elapsed since the charge accrued.

Again, in the Conrad case (15 Federal Reporter, 641), it is held that the chief supervisor of elections is entitled to a per diem of \$5; and the same doctrine is held in the case of *Gayer vs. United States* (33 Federal Reporter, 625), and in the *Poinier* case (40 Federal Reporter, 139); while in the *McDermott* case (40 Federal Reporter, 218) it was held that there is no provision of law authorizing the payment of per diem fees to a chief supervisor of elections.

Again, it was held, under section 2026, which required chief supervisors to furnish all necessary instructions for supervisors, that he was entitled to 15 cents a folio for preparing and sending out such instructions: *Conrad* case (15 Federal Reporter, 641); *Gayer* case (33

Id., 625); and McDermott case (40 *Id.*, 217). On the other hand it was held by the Court of Claims (13 C. Cls. R., 251, and 15 *Id.*, 116), that he was entitled to no such fee; that the most that he was entitled to was a reasonable sum for preparing and distributing such instructions, in which opinion this office concurs.

Again, on the subject of complaints and acknowledgments of recognizances before circuit court commissioners, it has been held in the following cases that no fee is allowed for such services: Strong case (34 Federal Reporter, 17); McKinstry case (34 *Id.*, 211); and the Stafford case, No. 15, 782, lately decided by the Court of Claims. On the contrary the following courts hold that such a fee is allowed: Crawford case (40 Federal Reporter, 446); McKinstry case (*Id.*, 813); Heyward *vs.* United States (37 *Id.*, 764); Barber *vs.* United States (35 *Id.*, 886); Rand *vs.* United States (36 *Id.*, 671); Goodrich *vs.* United States (42 *Id.*, 392).

In the case of Hoyne *vs.* United States, before referred to, it was held that the commissioner was entitled to a docket fee. Thereupon all the commissioners in Illinois and the Northwest sent in claims to the accounting officers demanding the fee and referring to that decision in support of their demand; while, on the other hand, in the case of Strong *vs.* United States, *supra*, it was held exactly the other way; and thereupon all the commissioners in the South and Southwest complained that they were not getting their just dues under the law.

Thus it will be seen that it creates discontent among officials and requires almost daily explanation why the rulings are being changed from time to time.

The same complaint is true in regard to chief supervisors of elections. The variety of holdings has been such that fee bills are made up and sent to this office for payment depending upon the decision of the Federal court in the locality where the supervisor lives. If an attempt is made to harmonize this conflict, this office is at once arraigned for inconsistency and a lack of desire to pay to these worthy officials what is justly due them, when, in truth and in fact, the change in practice, from time to time, has grown out of this great variety of decisions by the several courts of the States and Territories.

The act approved February 22, 1875 (18 Stat., 333), provides that certain officials, and among the rest United States commissioners, shall forward their accounts, duly verified by oath, to the district attorney, by whom they shall be submitted in open court for the approval of the court. This statute was held, *in re* Allen, not to include the accounts of chief supervisors of elections; on the other hand, in the Conrad case (15 Fed. Rep., 641), the court took a different view of the subject, and held that the chief supervisor must present his accounts for approval in open court, in the same manner as United States commissioners. Most of the courts throughout the country have adopted this holding, and, in the case of Dennison *v.* United States, the Court of Claims takes the same view.

These illustrations are sufficient to show how utterly impossible it is for this office to follow the Federal courts in the adjustment of these accounts. It will be seen at a glance what trouble and complaint would follow from the several portions of the United States unless these Federal opinions are followed.

To the end, therefore, that the conflict shall be quieted, I respectfully suggest that you recommend to Congress that the act of 1887 be so amended that the several courts shall not have jurisdiction to hear and determine suits for the recovery of amounts in the accounts of clerks,

marshals, United States commissioners, district attorneys, and chief supervisors of elections; that said officers shall, in the first instance, be required to file their claims in the accounting office for adjustment and payment, and, in cases where they are not satisfied with the determination of that office, they may then be permitted to sue in the Court of Claims. There will then be no trouble with the accounts of these officials. They can easily keep in line with the interpretation of the statutes as given by the Court of Claims and the Supreme Court of the United States.

In addition, with all respect to the Federal courts, it is no discredit to them to say that the Court of Claims, where the records of this office are accessible to all parties, is better adapted to hear and determine these questions than are the several courts scattered throughout the States and Territories. I beg to assure you that there is no disposition on the part of the accounting office, either directly or indirectly, to take from any of these officials one cent of compensation justly due them. While, on the other hand, we must protect the Government in what is justly due it.

LIMITATIONS.

In my last report I invited attention to the propriety of adopting some limitation as to the time when claims against the Government should be presented for payment.

The time in which claims may be presented to and allowed by the Court of Claims is limited to six years from the time the claim accrued, except in certain cases of those under legal disability, and named in section 1069, Revised Statutes. It seems to me this limitation, or one of a like character, should be extended to this office. The manner of the settlement of such claims, the frequent changes in the accounting office, the impossibility to bear in mind the facts, all suggest the importance of some limitation on the subject.

If this period should be deemed too short, let it be put at ten, fifteen, or even twenty years, but let some time be named when accounts or claims against the Government may be treated as settled. Claims which are barred in court are presented here for payment. In many instances claims are presented to the Comptroller to see how he will hold upon the question involved. If his holding is favorable hundreds of like claims are at once brought in. If, on the other hand, one of such claims is disallowed, the whole class is held back until a new Comptroller comes in, when they are presented to him in the same way, in the hope that some time they will find a Comptroller who will give them the relief they can not get through the courts and ought not to have in this office.

Many such cases arise in this manner: The courts frequently, in passing upon these questions, take a different view of the law from that taken by the accounting officers when such claims were presented for payment; and upon such new holding claims long since disallowed are given new vitality, and they are all carefully gathered from all parts of the United States and presented for payment by enterprising claim agents. A case in point will illustrate what I mean. Consuls of the United States are paid principally by fees. These are divided into official and non-official fees. Official fees are collected and paid over to the Government; non-official fees are collected and retained by the consul. A certain class of fees which had been held for many years to be official fees were held in the Mosby case (133, U. S. R., 273) to be non-official fees; parties had settled with the Government upon that basis; had come into office and gone out of office and made voluntary settlement. Now, however, since the rendition of that important opinion, although

the payments in that case were under protest, a large number of like claims, long since settled and paid over without complaint, are being presented to this office for payment.

A reasonable limitation law would settle all these matters and quiet all dispute in regard thereto; and I doubt not the parties themselves would be satisfied to find (like many cases arising between individuals in the various State courts of the country) that their rights in the premises had been quieted by lapse of time and that they could not now be heard.

To adopt some reasonable limitation law is but to follow the practice of the civilized world upon this question. I know of no State in the Union but what has a limitation law, and I know of no State that suffers itself to be sued by any of its citizens. If, therefore, any one holding a claim against the Government is permitted to sue in the courts, and he must sue, if at all, within a reasonable time, which is fixed by law at six years, why should it not follow with the same force that if he has a demand against the Government he should present it to the accounting office within such a reasonable time as would enable the officials to determine the facts in regard to it?

DOUBLE COMPENSATION.

Sections 1763, 1764, 1765, and the act of June 20, 1874 (18 Stat., 109), contain provisions which would seem sufficient to prohibit extra compensation or pay for extra services to officers and employes of the United States who receive fixed salaries or compensation. So many different and conflicting interpretations have been given to these provisions, however, that it is believed Congress should re-enact them in such form as to leave no reasonable ground for doubt as to what the law is.

The reading of section 1765 is so clear that it would seem as though it was impossible to avoid the provisions thereof; yet the fact is, it is seriously contended that employes may be paid for extra services rendered out of regular office hours, and for extra work, notwithstanding this statute. These claims come up in some shape almost every day.

BALANCES OF APPROPRIATIONS.

Section 5 of the act approved June 20, 1874 (18 Stat., 110), provides, among other things, that the Secretary of the Treasury shall cause all unexpended balances of appropriations which have remained on the books for two fiscal years to be carried to the surplus fund and covered into the Treasury; excepting, however, permanent specific appropriations, appropriations for rivers and harbors, light houses, fortifications, etc.; and provided further that the Secretary of the Treasury should, at the beginning of each session, report to Congress, with his annual estimates, any balances of appropriations for specific objects affected by the section that might need to be re-appropriated.

Section 4 of the act approved June 14, 1878 (20 Stat., 130), repeals so much of section 5 above referred to as directed the Secretary of the Treasury to report to Congress any balances of appropriations for specific objects that might need to be re-appropriated, and stated that—

It shall be the duty of the several accounting officers of the Treasury to continue to receive, examine, and consider the justice and validity of all claims under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of said section that may be brought before them *within a period of five years*—

and directed the Secretary of the Treasury to report the amount due each claimant at the commencement of each session to the Speaker of

the House of Representatives, who should lay the same before Congress for its consideration.

It will be observed that that act expired by its own limitation after the lapse of five years from June 30, 1878, the time of its approval.

This was the only act of Congress which required the accounting officers to continue to receive, examine, and consider the justice and validity of all claims, after the appropriation had been exhausted, or had been carried to the surplus fund; and if, as stated, and as seriously contended, it expired by its own limitation, there is no express statute directing the continuance of this practice.

It has been held, however, that the accounting officers are warranted, notwithstanding the expiration of this authority, in continuing to certify balances due to claimants. But, without some express statute upon the subject, the authority is so doubtful that I respectfully recommend that the attention of Congress be invited to the subject, and that Congress re-enact so much of the fourth section of said act of June 14, 1878, as imposes this duty upon the accounting officers. This would relieve the law from all embarrassment, and command the officials to do what should be done in such cases.

By "such cases" I mean all proper cases. Cases might arise, where the appropriation had been exhausted, where it would be improper to go on and adjust the account of a claimant, as in the case, if you please, where a definite sum of money is appropriated to construct a public building, to make a survey, or to accomplish any other specific object. No legal claim could arise in favor of the claimant after the appropriation had been exhausted, because no legal contract could be made under the statute that would require the payment of a larger amount than the appropriation itself.

But in most cases where the legal right has inured to the claimant under other laws, and vested in him independent of an appropriation, there should be no limit to the jurisdiction of the accounting officers in ascertaining what his demand may be, whether there is an appropriation available or not.

PAYMENT OF CLAIMS.

There is more or less complaint against the enforcement of the present regulations requiring warrants for the payment of claims allowed, to be sent to the claimants, at their proper post-office address, instead of to their attorneys. Repeated applications have been made to suspend the rule, and in a few instances it has been done. Injustice may be done to worthy attorneys, in some cases, by the observance of the rule, but such instances are rare, in my opinion. The complaint comes from the agents and attorneys who claim to have the demands in charge. They insist that when the warrant is sent to the claimant he frequently neglects to remit the fee due them. This is a calamity, of course. The answer, however, is that the Government can not undertake to enforce a specified performance of the contract made between the attorney and his client. It has no power to even up such equities, and to attempt it would only embarrass the proper adjustment of claims in this office.

Section 3477, Revised Statutes, as far as it relates to this subject, is, that—

All transfers and assignments made of any claim upon the United States * * * and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof.

This section is based upon the theory that the Government undertakes to pay directly to the claimant, and that where it pays him by warrant, as it does in most cases, that the warrant shall not only be made payable to him, but that it shall be delivered to him. After that is done there is no objection to the assignment of the warrant. His indorsement is a good receipt for the money, and the warrant, when paid, is filed as evidence thereof. This works no hardship to any one. The Government adjusts and settles the claim with the responsible party, and after that, for the first time, the demand becomes negotiable. While this construction of this section is seriously questioned by some members of the bar, it seems based upon reason, and its soundness is maintained by many good lawyers. The present rule is a safe one. It is safe for the Government and the claimant, and these are paramount interests to be protected. Powers of attorney can be revoked at pleasure or at the caprice of the maker; not unfrequently the claimant exercises this right, if becoming dissatisfied with his attorney, and then questions arise as to who is the legally appointed attorney. These are difficult of solution. In such cases, manifestly, it is the duty of the accounting office to pay to the claimant and not undertake to determine who is the rightful attorney. I make these suggestions for consideration, without recommendation on the subject, to the end that some satisfactory rule may be established which all parties will understand and observe.

REPORTS TO CONGRESS UNDER SECTION 272 OF THE REVISED STATUTES.

Section 272 of the Revised Statutes provides that—

The First Comptroller shall make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for the preceding fiscal year within the year, or within such further time as may have been prescribed by the Secretary of the Treasury for such settlement.

I find on the examination of the records of this office, that no report of the kind contemplated by this statute has ever been made. Former Comptrollers have examined the subject carefully and have concluded that the requirement was impracticable, and that if reports were made they would more frequently than otherwise present honest officials apparently as defaulters when really they were not so, and in this manner do them injustice.

The first law on this subject was passed March 3, 1817 (3 Stat., 368), and was entitled "An act for the prompt settlement of public accounts." The language was:

It shall be the duty of the First Comptroller to lay before Congress annually, during the first week of their session, a list of such officers as shall have failed in that year to make the settlement required by law.

If the information desired by Congress is a statement of balances due from public officers, the law does not seem to cover the subject. The office of the Comptroller does not contain the facts or information. The late Comptroller Lawrence said in his report of October 31, 1884, in speaking of the difficulties of making the report required by section 272, that—

It is impossible for public officers "to make settlement of their accounts for the preceding fiscal year within the year." Then, again, the First Comptroller does not now have the superintendence, by way of "adjustment and preservation," of all the public accounts subject to the revision of the Second Comptroller, the Commissioner of Customs, or the Auditor of the Treasury for the Post-Office Department (Rev. Stat., 269, part 2). If Congress shall be of the opinion that the First Comptroller must make the report required by section 272 of the Revised Statutes, it will be well to consider whether provision should not be made requiring the requisite information

to be furnished to said officer. This seems advisable at least, to remove all doubt as to the obligation to furnish such report. The Second Comptroller, the Commissioner of Customs, and the Auditor of the Treasury for the Post-Office Department have recently been requested to furnish, if practicable, the information necessary to enable the First Comptroller to comply with the now impracticable requirement of section 272 of the Revised Statutes; and I have directed the chiefs of divisions in this office to prepare, so far as practicable, information on the same subject, so that the whole matter may be laid before Congress, if required by either House, or by any committee thereof, or by the Secretary of the Treasury.

This office will, however, hold itself in readiness so far as practicable to furnish any information on this subject within its jurisdiction when called for by the proper authority on reasonable notice.

COLLECTION OF BALANCES.

I respectfully invite your attention to the matter of the collection of balances due to the United States as required by sections 3624 *et seq.*, Revised Statutes, and to the withholding of money found due to any person for his compensation who is in arrears to the United States, until such person has accounted for and paid into the Treasury all sums for which he may be liable (section 1766, Rev. Stat.).

Duties and obligations are devolved upon the accounting officers of the Treasury by the statutes referred to, a practical compliance with which is not possible under the system of account-keeping of the Treasury Department. This is because the accounting officers charged with the duty of collecting balances due to the United States and withholding sums found due to persons who are indebted to the Government are not in possession of the necessary information. Accounts are kept by the Second, Third, Fourth, and Sixth Auditors and the Register of the Treasury, and there is no system of concentrating the balances on their respective books or of informing all the accounting officers regularly of all balances remaining on the books of such officers. For instance, a balance may be standing on the books of the Second, Third, Fourth, or Sixth Auditor against some person who has been in the Government service at some time and whose accounts were kept by some one of these auditors and the same person is again in the Government service in a different capacity, whose accounts in the latter capacity are kept by some other of the auditors or the Register of the Treasury and *vice versa*; balances may appear on the books of the Register of the Treasury of which the auditors have no official information, and thus balances may be and are paid to parties on the adjustment of accounts who are then indebted to the United States on the books of some other bureau of the Department. The object of the statute is not accomplished and is impossible of accomplishment and the Government is a loser. I am convinced that large sums are lost annually which could and ought to be saved to the Government, for want of a system of reporting regularly all balances due to or from the United States, on any of the books of the Treasury, to the Secretary for the information and assistance of the accounting officers. The necessity for some such system is emphasized by the act of August 8, 1888, (25 Stat., 387) which is a statute of limitation against the Government's recovery of indebtedness from sureties on the bond of the debtor, unless suit be instituted within five years after statement of the account by the accounting officers of the Treasury.

It is due alike to debtors and their bondsmen that they be informed promptly of any balance that may be found due from them to the United States, and the information upon which the accounting officers' action

is based should not be uncertain or accidental, as it is and must necessarily be without some such system as above suggested. I would therefore earnestly recommend that the Register of the Treasury and the Auditors who are charged with keeping accounts be required to report at least once in each year all balances due to or from the United States on their respective books to the Secretary of the Treasury, under such rules as he may prescribe. I would further suggest and recommend that final balances, or balances on final accounts, be specially indicated, or that such reports be confined to final balances, if the same can be done with certainty; and that these several reports be arranged and consolidated and indexed alphabetically in such manner that each and every balance appearing in such report would be referred to in connection with the name of the person from whom or to whom any balance is due, and that copies thereof be furnished to each of the accounting officers of the Treasury Department for their official information and assistance in the discharge of their duties.

THE ACCOUNTS OF DISBURSING OFFICERS.

Prior to the passage of the act of Congress, approved August 30, 1890, making appropriations for the sundry civil expenses of the United States for 1891, accounts of disbursing officers were required by Section 3622 of the Revised Statutes to be rendered monthly. The fourth section of that act, page 48 (public act No. 8245), provides:

That hereafter all disbursing officers of the United States shall render their accounts quarterly; the Secretary of the Senate shall render his accounts as heretofore, but the Secretary of the Treasury may direct any or all such accounts to be rendered more frequently when in his judgment the public interest may require.

Said Section 3622, with the various sections on the subject of the penalties of official bonds, was revised and carried into the Revised Statutes of 1874. Since that time, and in fact long prior thereto, it has been the custom of this Department not to advance to these officials sums of money in excess of the penalties named in their several bonds. That is to say, if the official bond was in the penalty of, say, \$50,000, a greater sum than that amount would not be advanced to the officer until he had accounted for former advances. This matter could be kept well in hand when monthly accounts were rendered by close attention. Now, however, as they are only required to render quarterly accounts and as the business of the country must go forward, this safe and prudential rule has to be substantially abrogated. In fact, the business of the country and the consequent necessary demands for the disbursements of large sums of money have outgrown the penalties of official bonds made many years ago.

The whole subject should be revised and official bonds should be made in sufficient amount under a quarterly accounting to correspond in some measure with the large amounts of money intrusted to disbursing officers.

I respectfully invite attention to this subject. If Congress should take no action it may become necessary for you to examine the question and require a monthly accounting in many cases, as heretofore. Under the law you have that authority.

ADDITIONAL CLERKS.

In my last report I made no request for additional help. I found myself, however, embarrassed, for lack of sufficient force to meet all proper demands promptly. With the rapid growth of the country, the busi-

ness has increased largely. The accounts of officials must be adjusted before payment, and from the time vouchers are lodged with the first auditor, marshals, clerks, commissioners, district attorneys, etc., are daily expecting warrants in payment for their services. Disbursing officers who have given bond also desire that their accounts should be promptly adjusted. Complaints all grow out of the fact that the force is not sufficient to keep the work up with its rapid increase. The work is current work and affects all United States officials, except those of the Army and Navy; so you see the least apparent delay will be at once complained of and attention called to it. I respectfully and earnestly recommend that the attention of Congress be invited to this subject.

My estimate of the appropriations required for "Salaries, Office of First Comptroller," for the fiscal year ending June 30, 1892, is based upon the actual necessities of the office. It makes an increase of one chief of division (District of Columbia accounts), one clerk of class 4, one of class 3, one of class 2, one of class 1, and one assistant messenger.

The increase is required in the Divisions of Internal-Revenue and Miscellaneous, and Judicial Accounts.

I have the honor to be, very respectfully,

A. C. MATTHEWS,
Comptroller.

The SECRETARY OF THE TREASURY.

(No. 7.)

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., October 1, 1890.

SIR: I have the honor to submit the following report of the transactions of this office for the fiscal year concluded June 30, 1890, together with a comparative statement of the work done the previous year, and the present condition of the public business.

TOTAL NUMBER OF ACCOUNTS, CLAIMS, AND CASES SETTLED.

From—	1890.		1889.	
	Number.	Amount.	Number.	Amount.
Second Auditor.....	22,404	\$29,973,478	19,937	\$27,310,781
Third Auditor.....	11,169	115,200,015	11,575	115,549,928
Fourth Auditor.....	4,018	22,936,131	3,729	18,290,614
Various sources.....	9,447	25,855	10,322	32,330
Grand total.....	47,038	168,135,479	45,563	161,183,653

A comparison of the above results show that during the last fiscal year, this office, without any additional help, did considerably more work than the previous year. The clerks have been faithful in their duties, and yet some of the divisions of the office are behind in their work, and must necessarily remain behind unless more assistance is provided. This condition of affairs certainly can not result in any economy to the public service. Strenuous efforts have been made to get the needed assistance, but as yet no provision has been made.

The Second Comptroller finally settles all claims and accounts coming from the Second, Third, and Fourth Auditors of the Treasury.

The number of clerks on the rolls of the office during the year was 59, the same as the year previous.

The work of the office is done by seven divisions, known as the Navy Division, employing 4 clerks; Army Paymasters' Division, 4 clerks; Army Back pay and Bounty Division, 10 clerks; Army Pension Division, 7 clerks; Quartermasters' Division, 7 clerks; Indian Division, 4 clerks; Miscellaneous Claims Division, 7 clerks; 7 chiefs of divisions, 2 requisition clerks, 1 register clerk, 1 stenographer, and 5 clerks employed on the Soldiers' Home roll, making in all 59. The average number of clerks employed during the past fiscal year was 52. This low average was due to the unusual absence of clerks on account of sickness caused by a prevailing epidemic.

A detailed statement of claims and accounts disposed of during the year in each division, including a general statement of their character, is as follows:

ARMY BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount.
Soldiers' pay and bounty allowed.....	7,165	\$841,480
Soldiers' pay and bounty disallowed.....	9,912	
Total	17,077	841,480

On July 1, 1890, there remained on hand and unadjusted in this division 3,517 claims, estimated to be 111 days' work of the division.

ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount.
Army paymasters, for pay of the Army.....	539	\$17,226,969
Soldiers' Home accounts.....	133	199,407
National Home for Disabled Volunteer Soldiers.....	32	1,957,635
Special Army accounts.....	244	82,814
Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals.....	438	1,909,240
Disbursing officers of the Medical Department, for medical and hospital supplies and services.....	379	355,198
Recruiting officers, for regular recruiting services.....	31	80,576
Miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding-General's offices, artillery schools, etc.....	360	207,485
Miscellaneous claims of the Army Pay Department.....	93	448,793
Arming and equipping the Militia, act February 12, 1887.....	34	138,463
Total	2,288	22,656,580

On July 1, 1890, there were on hand and unadjusted in this division, 109 Army paymasters' accounts, 269 Soldiers' Home accounts, 36 National Home accounts, 1 special army account, 53 ordnance accounts, 6 recruiting accounts, and 1 miscellaneous claim; in all 475 accounts, or thirty days' work of the division.

ARMY PENSION DIVISION.

Character of the accounts.	Number.	Amount.
Accounts of pension agents for Army pensions.....	617	\$86,798,685
Pension re-imbusement claims allowed.....	2,356	107,160
Pension re-imbusement claims disallowed.....	149	
Pension agents' checks, with evidence, examined.....	836	36,285
Total	3,958	86,942,130

On July 1, 1890, there remained on hand, not adjusted, in this division, 11 pension agents' accounts and 1 re-imbusement claim, making about twenty-seven days' work for the division.

QUARTERMASTERS' DIVISION.

Character of the accounts.	Number.	Amount.
Disbursing officers of the Quartermaster's Department, for regular and incidental expenses.....	1,243	\$10,981,058
Disbursing officers of the Subsistence Department.....	896	3,416,371
Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, etc.....	141	12,106,234
Disbursing officers of the Signal Service.....	37	8,315
Total	2,317	26,511,978

REPORT ON THE FINANCES.

On July 1, 1890, there were in this division, unadjusted, 31 quartermasters' accounts, 2 subsistence accounts, 14 accounts of engineer officers, and 2 Signal Service accounts, estimated to be equivalent to the work of the division for thirty-five days.

NAVY DIVISION.

Character of the accounts.	Number.	Amount.
Paymasters of the Navy at navy-yards, and navy agents.....	188	\$19,689,195
Disbursing officers of the Marine Corps	10	605,278
Navy pension agents for Navy and Marine Corps.....	28	1,929,397
Miscellaneous naval accounts.....	396	263,839
Navy financial agents.....	6	15,784
Officers' and sailors' back-pay, bounty, and prize money allowed.....	2,972	431,636
Officers' and sailors' back-pay, bounty, and prize money disallowed.....	418	.....
Total.....	4,018	22,936,129

On July 1, 1890, there remained in this division, unadjusted, 12 Navy paymasters' accounts, 1 Marine Corps account, 2 Navy pension accounts, and 20 back-pay and bounty claims, or about ten days' work of the division.

INDIAN DIVISION.

Character of the accounts.	Number.	Amount.
Indian agents' current and contingent expenses, annuities, and installments...	219	\$2,453,527
Miscellaneous Indian claims.....	2,773	3,964,945
Indian claims disallowed.....	5	.....
Total.....	2,997	6,418,472

On July 1, 1890, there were on hand and not adjusted, in this division, 16 Indian agents' accounts, and 12 miscellaneous Indian claims, not exceeding ten days' work of the division.

MISCELLANEOUS CLAIMS DIVISION.

Character of the accounts.	Number.	Amount.
FROM THE SECOND AUDITOR.		
Arming and equipping militia, act February 12, 1887.....	4	\$8,091
Miscellaneous claims of the Army Pay Department.....	38	48,855
FROM THE THIRD AUDITOR.		
Claims for quartermasters' stores and commissary supplies, act July 4, 1864...	29	20,200
Claims for lost property, act March 3, 1849.....	1,635	219,401
Claims for lost property, act March 3, 1885.....	28	4,379
War claims of States, act July 27, 1861, etc.....	8	992,175
Claims for Army transportation.....	529	611,525
Oregon and Washington Territory war claims.....	30	2,627
General miscellaneous claims.....	2,540	1,420,986
Telegraph accounts.....	95	60,966
FROM VARIOUS SOURCES.		
Duplicate checks approved.....	409	25,855
Total.....	5,345	3,415,370
Included in the above are claims examined and disallowed.....	1,594	1,586,663

On July 1, 1890, there were on hand awaiting adjustment 2 telegraph accounts, 135 claims for loss of private property, 4 State war claims, 24 Army transportation claims, 2 Oregon and Washington Territory war claims, and 91 miscellaneous claims, estimated to be eight days' work of the division.

REQUISITIONS.

During the fiscal year there were countersigned and recorded 12,214 requisitions, amounting to \$201,488,280.47, as shown by the following table:

Character.	Number.	Amount.
War Department	4,638	\$47,155,443.22
Navy Department	2,537	36,732,341.96
Interior Department, pension requisitions	1,807	111,161,928.80
Interior Department, Indian requisitions	3,672	6,438,566.49
Total	12,214	201,488,280.47

MISCELLANEOUS WORK OF THE OFFICE.

Bonds filed	152
Contracts filed	5,033
Settlements entered	24,677
Muster and pay-rolls examined	17,379
Differences recorded (pages)	1,814
Rehearings of cases	710
General office entries of reference and adjustment of cases	9,038

Official letters written:

By Army Back-Pay and Bounty Division	3,895
By Army Paymasters' Division	437
By Army Pension Division	965
By Quartermaster's Division	965
By Navy Division	295
By Indian Division	354
By Miscellaneous Division	1,368
In all	8,279

Single vouchers examined:

By Army Paymasters' Division	103,396
By Army Pension Division	1,773,614
By Quartermasters' Division	283,549
By Navy Division	70,573
By Indian Division	93,720
By Miscellaneous Division	102,743
In all	2,427,545

SUITS BROUGHT.

During the year transcripts and briefs have been made up, examined, and forwarded to the Solicitor of the Treasury for suit in favor of the United States in six cases, as follows:

Indian agents	2
Failing contractors	3
Navy Paymaster	1

Suits were instituted in all of the six cases, of which five are still pending, and one has been discontinued. There was recovered and paid into the Treasury from suits begun in previous years the sum of \$5,874.86.

OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employes for the fiscal year ended June 30, 1890, aggregated \$95,020, of which \$218.68 remained unexpended at the close of the year. The appropriations for the current fiscal year (1891) are the same as for last year, \$95,020.

REMARKS.

The rooms of the Second Comptroller's Office are all in good repair; office library comprises about 1,475 volumes; the public property reported as required, and all stationery supplies properly regulated.

Very respectfully,

B. F. GILKESON,
Comptroller.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 8.)

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington, D. C., October 15, 1890.

SIR: I have the honor to submit herewith for your information a statement of the business of this office for the fiscal year ending June 30, 1890.

Auditor's statements on hand July 1, 1889.....	96	
Auditor's statements received.....	6,312	
		6,408
Auditor's statements examined and passed.....	6,154	
Auditor's statements canceled.....	5	
		6,159
Auditor's statements on hand June 30, 1890.....		249
Accounts on hand July 1, 1889.....	219	
Accounts received from First Auditor.....	15,877	
		16,096
Accounts adjusted.....	15,550	
Accounts returned to Auditor.....	14	
		15,564
Accounts on hand June 30, 1890.....		532
Estimates received and examined.....		2,456
Requisitions issued.....		2,456
Amount involved in requisitions.....	\$19,301,200.77	
Letters received.....		26,564
Letters written.....		11,203
Letters recorded.....		9,018
Stubs of receipts for duties and fees returned by collectors.....		241,210
Stubs examined and summarized.....		204,463
Tonnage stubs received and entered.....		13,861
Tonnage stubs examined.....		12,527
Auditor's reports registered.....		6,227
Auditor's reports recorded.....		5,809
Auditor's reports checked by statement.....		3,024
Appointments registered.....		6,538
Oaths examined and registered.....		3,355
Official bonds examined and approved.....		159
Commissions transmitted.....		162
Papers filed, noted, or referred.....		23,507
Number of attorneys registered.....		494
Average number of clerks employed.....		28

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

Customs (duties).....	\$229, 101, 820. 91
Customs (tonnage).....	565, 860. 10
Customs (unclaimed merchandise).....	903. 56
Storage, fees, etc.....	734, 943. 19
Immigrant fund.....	241, 464. 00
Fines, penalties, and forfeitures.....	158, 221. 69
Emolument fees.....	406, 159. 64
Marine Hospital fund and relief of sick and disabled seamen.....	4, 949. 86
Mileage of examiners.....	4, 912. 56
Rents of public buildings.....	2, 133. 00
Deceased passengers.....	570. 00
Interest on debts due.....	1, 737. 81
Court fees to Government employes.....	37. 75
Forfeiture fund (lost keys).....	301. 85
Proceeds of Government property.....	4, 945. 75
Total.....	231, 228, 961. 67

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs.....	\$6, 879, 997. 89
Debitures.....	2, 942, 507. 58
Excess of deposits.....	3, 971, 308. 37
Construction and maintenance of lights.....	2, 985, 979. 93
Construction and maintenance of revenue-cutters.....	927, 189. 36
Life-Saving Service.....	993, 050. 72
Marine Hospital Service.....	505, 136. 50
Expenses of regulating immigration.....	241, 362. 52
Salaries, shipping service.....	59, 761. 10
Compensation in lieu of moieties.....	28, 878. 14
Services to American vessels.....	23, 788. 70
Salaries and expenses of agents at seal fisheries, Alaska.....	10, 747. 71
Quarantine stations for neat cattle.....	13, 237. 84
Unclaimed merchandise.....	4, 572. 85
Quarantine service.....	49, 357. 88
Cape Charles quarantine station.....	31, 062. 41
South Atlantic quarantine station.....	10, 190. 94
Key West quarantine station.....	243. 96
Gulf quarantine station.....	1, 781. 69
San Diego quarantine station.....	510. 79
San Francisco quarantine station.....	500. 00
Enforcement of the Chinese exclusion act.....	21, 000. 00
Enforcement of the alien contract labor laws.....	32, 693. 59
Expenses of local appraisers at quarterly meetings.....	2, 500. 00
Refunding moneys erroneously covered into the Treasury.....	133. 94
Refunding penalties or charges erroneously exacted.....	14. 00
Extra pay to officers and men who served in the Mexican war....	84. 00
Proceeds of goods seized and sold.....	319. 57
Reward to Esquimaux for relief of crew of whaling bark <i>Napoleon</i> ...	1, 000. 00
Relief of T. Matthews & Son.....	2, 897. 80
	19, 741, 809. 78
Less excess of repayments:	
Detection and prevention of frauds upon the customs service.....	7, 437. 87
Total.....	19, 734, 371. 91

Your attention is again respectfully called to the necessity of legislation in relation to the appropriation for "expenses of collecting the revenue from customs." This legislation is rendered more imperative from the fact that section 22 of the act of June 10, 1890, "to simplify the laws in relation to the collection of the revenues," abolished a portion of the fees heretofore applicable to the expenses of collection, and left them a charge upon the appropriation.

It is a matter of so much importance that I feel constrained to renew

the recommendation made in former report, that, if possible, legislation be had providing for the abolition of all fees and commissions, and that fixed salaries be made for collectors of customs, and surveyors acting as such, and providing an adequate appropriation to carry on the business of collecting the revenue from customs.

It is apprehended that the clerical labor of this office will be greatly increased under the act "to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, and particularly under section 25 of said act, which relates to drawbacks on articles manufactured in whole or in part of imported material and exported.

The general increase of clerical labor performed during the last fiscal year was about 10 per cent. greater than the previous year; and after making the usual allowances for leaves of absence and sickness it is found to be quite difficult to keep the work up to current dates. I would suggest, therefore, that Congress be asked to increase the clerical force of this office by the addition, at least, of one clerk of the first class, and two each of the second and third classes, that an otherwise necessary delay in the adjustment of the accounts of this bureau may be avoided.

In conclusion, I inclose herewith the statements (A) of transactions in bonded goods, as shown by the adjusted accounts; and (B) of duties collected on unclaimed merchandise entered and sold.

I am, very respectfully, your obedient servant,

SAML. V. HOLLIDAY,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1890.

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1889.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1890.
Albany	\$6,056.55	\$1,104.00	\$7,037.57	\$139,659.62	\$100.47	\$150,019.56				\$3,968.65
Albemarle			624.85	60.98				\$544.19		141.64
Baltimore	90,787.11	573,978.95	41,440.24	17,784.97	5,028.11	547,728.96	\$18,161.66	14,781.61	\$16,242.95	132,104.20
Bangor	560.55	1,207.11		59,639.76	15.33	769.67	942.01	58,697.75		1,013.32
Barnstable	62.80		4,823.10					4,391.49	210.35	284.06
Bath	64,058.83	6,478.57	28,251.39	2,431.80	1,268.97	90,262.24		1,022.86	10,993.10	1,234.52
Boston and Charlestown	3,285,317.13	9,371,397.64	169,429.08	3,822,509.52	159,035.93	10,154,931.37	389,321.43	3,789,425.90	213,287.81	2,260,722.79
Brazos de Santiago		445.74	776.85	1,856.41		496.70	1,559.44	1,022.86		
Buffalo Creek	3,377.77	45,648.54	6,105.85	195,042.04	103.81	9,658.61	69,030.39	132,148.87	103.21	39,336.93
Belfast				1,349.72				1,349.72		
Cape Vincent		1,710.25			1.10	1,697.80	372.40	420.25	80	
Castine		15.82	1,493.09		9.15	253.20		1,222.07		43.69
Champlain	1,432.85	4,919.05		263,148.29			223,959.94	43,414.40		2,125.85
Charleston	34.50			879.25	3.45	917.20				
Chicago	248,900.99	1,069,390.36	57,679.79	55,502.17	10,290.89	1,058,987.00	16,259.25	17,579.24	17,153.17	331,785.54
Cincinnati	150,231.41	234,766.14	7,913.65	10,973.57	1,241.64	310,485.92	421.51			94,218.98
Corpus Christi		1,303.93		98,026.75	10.83	1,291.39	93,717.12	4,673.70		196.60
Cuyaboga	4,785.92	14,411.30	4,803.68	10,314.48	164.89	31,395.67	168.75	10.50	31.50	2,873.85
Delaware	772.92	658.00		388.05	.01	1,534.71				284.27
Denver	11,421.76	8,596.92	2,755.97	6,050.40	139.29	22,954.32	423.26	752.00		4,834.76
Detroit	103,993.76	300,461.69	36,528.71	21,873.65	94.56	228,467.30	11,935.55	65,506.30	628.79	156,414.43
Dubuque			1,142.88	15.25	1.52	156.77				1,002.88
Duluth	1,079.64		19,108.16	364,485.51		43,831.70	23.40	340,818.21		
Erie		9,394.70	3,193.60	3,115.00		9,310.90				6,392.40
Evansville				250.26		250.26				
Fairfield	225.00	90.00			105.00	420.00				
Fall River				97,718.70		97,718.70				
Frenchman's Bay	80.59		1,693.18	565.84		1.41	15.49	2,162.54		162.99
Fernandina	8,343.31					834.26	9,177.57			
Galveston	6,094.96	19,544.32	3,013.49	456,519.66		112.22	13,559.36	10,709.41	445,389.79	15,626.09
Genesee	17,477.37	76,057.07	17,165.95	3,827.15		212.91	92,936.21			21,804.24
Gloucester	9,611.40	50,975.49	1,362.83	536.50		742.90	265.14	5,203.05		12,800.32
Georgetown, D. C.	8,386.86	13,145.78	5,154.85	1,374.45		336.28	14,833.72	2,984.35	394.08	8,600.25
Hartford	20,494.50	78,938.80	5,881.54	2,266.72		651.21	81,922.57	156.80	206.15	25,447.25
Huron				82,251.22			24,629.92	57,621.30		

Indianapolis	218.40	3,339.96	835.80	3,813.24	58.29	5,766.14			102.50	2,397.05
Kansas City	607.80	7,399.20	4,896.48	4,721.78	92.40	9,119.86			88.95	8,508.85
Key West	62,275.75	604,570.15	19,384.60	2,856.70	1,417.47	626,953.92	12,600.00	2,057.40	4,777.00	104,116.35
Louisville	187,979.58	130,511.92	14,705.18	2,236.03	3,814.82	217,163.81	1,682.10		36.41	120,260.21
Macbias				160.63		7.69		152.94		
Memphis	12,732.23	24,713.01	8,062.87		110.49	39,626.24				5,992.36
Miami	5,483.34	5,373.47	129.72	3,304.90	6.15	8,593.63	1,229.40		98.06	4,381.49
Milwaukee	7,705.93	13,457.40	732.50	13,446.38	358.76	28,305.12	1,948.89		377.40	5,069.56
Minnesota	11,545.78	25,070.95	4,121.69	112,786.17	798.61	30,124.67	57,973.41	48,790.49	405.85	17,028.78
Mobile		3,046.05		2,789.77		2,585.80	2,789.77			460.25
Newark				981.10		981.10				
New Haven	14,931.39	26,512.31	9,378.38	211.00	82.04	38,073.15	1,597.48		1,148.87	10,313.62
New Bedford			114.63	108,430.95	71.55	108,502.50	114.63			
Newburyport				8.80				8.80		
New Orleans	140,948.02	511,761.18	14,259.84	2,901,744.98	2,612.81	402,061.59	60,240.99	2,913,188.22	17,124.34	178,711.69
Newport				262.80		262.80				
Norfolk		1,527.30		8.16		8.16	483.21	1,044.09		
New York	11,402,301.87	61,823,235.35	408,468.61	21,135,770.61	1,211,429.25	51,415,134.09	061,577.38	23,120,763.27	3,795,357.29	16,988,373.66
Niagara				559,052.24			163,227.24	395,825.00		
New London	467.72	12,887.46	441.38	595.88		9,856.84				4,535.60
Omaha	3,753.05	6,619.28	6,431.18	1,091.20	458.99	13,049.31			260.28	5,044.11
Oregon		37,806.43		5,780.80		37.70	43,549.50			
Oswegatchie	2,477.62	4,123.78		62,337.11	.34	1,481.43	50,436.69	12,892.84		4,127.89
Oswego	5,130.30	313,090.79	1,199.40	11,440.11	5.30	216,672.75	100,613.15		5.30	13,544.70
Passamaquoddy		4,871.28	1,393.83	98,086.09			10,980.00	93,017.61		403.59
Paso del Norte	441.91	8,417.64	2,707.06	60,469.37	9.86	6,484.12	22,167.29	38,771.86	.00	4,621.97
Perth Amboy				15,776.20		15,776.20				
Philadelphia	1,160,331.19	16,509,595.25	90,286.59	21,724.18	441,631.26	15,759,796.75	25,150.44	75,650.85	216,308.01	2,146,712.42
Pittsburgh	84,536.43	56,754.76	2,917.23	12,747.26	1,977.03	111,882.66		66.26		47,050.05
Plymouth	39,391.27		114,144.67	10,832.91	344.33	108,069.07				56,587.85
Portland and Falmouth	29,564.62	72,101.65	80,737.64	1,977,517.66	4,492.19	74,672.63	29,864.46	2,025,086.74	3,037.01	31,732.92
Portsmouth, N. H.	39,560.20	206.93	67.20	37,453.12		77,220.25	44.80	22.40		
Providence	10,623.26	36,779.36	6,823.30	6,117.28	144.51	49,738.02	60.00			10,669.69
Puget's Sound		3,391.50						1,080.00		2,311.50
Salem and Beverly	644.72		2,001.87	89.60	52.92	2,322.67		279.69		189.75
Saluria	144.50		1,855.26	879.26	2.25	234.80	832.76	1,813.71		
St. Joseph	2,765.46	546.63	1,438.40	361.86	122.21	4,973.86			9.00	261.70
San Diego		4,551.85	73.85	27,058.33			18,188.70	12,763.93		731.40
San Francisco	1,204,654.14	2,689,204.74	617,557.11	50,040.32	51,640.58	2,929,279.04	17,309.01	756,469.60	34,395.85	875,643.39
Savannah	5,714.14	19,196.65	285.00	575.61	51.92	20,737.27		424.91		4,661.14
St. Louis	32,990.15	43,336.19	22,750.60	19,889.75	828.56	75,038.84	903.82		36.00	43,816.59
Superior	49.00		85.05			49.00				85.05
Teche				3,294.99			3,204.99			
Vermont	605.26	2,578.75	755.74	1,873,118.39	11,731.55	581.12	354,829.70	1,521,423.56	11,731.55	223.76
Waldoborough				237.68		17.44		220.24		
Wheeling				1,294.00		1,294.00				
Willamette	28,495.41	80,500.24		61.20	86.93	70,718.97		414.71	205.75	37,804.35
Wiscasset	1,178.63		1,988.73		.27	22.40		2,474.83		670.40
Wilmington, N. C.	970.41	6,187.06			378.65	3,318.88			490.80	3,726.44
Total	18,544,887.96	95,037,911.94	35,433,302.08	1,307,714.80	1,915,328.43	85,462,871.30	2,512,942.38	36,051,192.27	4,347,848.63	23,864,290.63

COMMISSIONER OF CUSTOMS.

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TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

RECAPITULATION.

Balance on bonds to secure duties on goods remaining in warehouse July 1, 1889	\$18,544,387.96
Warehoused and bonded	95,037,911.94
Rewarehoused and bonded	35,433,302.08
Constructively warehoused	1,307,714.80
Increase of duties ascertained on liquidation	1,915,328.43
Total	152,239,145.21
Withdrawal duty paid	85,462,871.30
Withdrawal for transportation	2,512,942.38
Withdrawal for exportation	36,051,192.27
Allowances and deficiencies	4,342,848.63
Balance on bonds to secure duties on goods remaining in warehouse June 30, 1890	23,864,290.63
Total	152,239,145.21

TABLE B.—STATEMENT OF DUTIES COLLECTED ON UNCLAIMED GOODS ENTERED AND AMOUNT OF NET PROCEEDS OF UNCLAIMED GOODS SOLD YEAR ENDING JUNE 30, 1890.

Duties received	\$376,250.38
Net proceeds of sales	1,060.09

(No. 9.)

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 22, 1890.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ended June 30, 1890.

Attention is called to the following exhibits of the business transacted in this office during the year:

RECEIPTS.

Accounts adjusted.	No of accounts.	Amount.
Duties on merchandise and tonnage	1,389	\$253,221,578.16
Fines, penalties, and forfeitures	728	189,894.74
Marine hospital money collected	90	13,251.15
Immigration fees	170	255,756.50
Money received on account of deceased passengers	28	520.00
Money received from sale of old material, public documents, etc	293	97,665.20
Miscellaneous receipts	5	954,144.34
Money retained from Pacific railroad companies for accrued interest on bonds	6	299,812.37
Treasurer of the United States for moneys received	2	647,002,990.13
Mints and assay offices	48	105,741,654.09
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited	1	10,898,379.19
Fees for copyrights	1	8,783.73
Total	2,761	1,019,684,429.60

DISBURSEMENTS.

LEGISLATIVE.		
UNITED STATES SENATE.		
Compensation of President of the Senate	12	\$8,000.00
Salaries and mileage of Senators	4	606,678.24
Salaries, officers and employes	6	261,430.40
Contingent expenses:		
Stationery and newspapers	5	12,509.19
Horses and wagons	6	4,497.54
Fuel for heating apparatus	4	6,462.60
Furniture and repairs	13	7,494.41
Folding documents	4	15,209.86
Materials for folding	4	6,438.89
Packing-boxes	3	903.72
Expenses of Special and Select Committees	4	47,717.99

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
LEGISLATIVE—Continued.		
UNITED STATES SENATE—continued.		
Contingent expenses—Continued.		
Miscellaneous items	8	\$40,654.76
Salaries of Capitol police	7	36,543.92
Reporting proceedings and debates	12	25,000.00
Compiling Congressional Directory	1	1,200.00
Postage	3	250.00
Expenses of inaugural ceremonies of 1889	2	40.00
Joint Committee on Centennial Inauguration Ceremonies	2	660.06
HOUSE OF REPRESENTATIVES.		
Salaries and mileage of Members and Delegates	13	1,901,169.77
Salaries officers and employes	83	367,799.33
Contingent expenses:		
Stationery and newspapers	6	61,103.95
Fuel for heating apparatus	6	7,111.11
Furniture and repairs	6	13,874.16
Material for folding	6	10,221.43
Miscellaneous items	7	38,073.97
Packing-boxes	1	2,987.00
Postage	3	605.00
Payment to widow of Hon. James N. Burnes	1	545.51
Payment to widow of Hon. W. T. Price	1	1,648.93
Joint Select Committee on Increase of Water Supply, Washington, D. C.	2	19,810.96
One month's extra pay to officers and employes	1	40,831.17
<i>Office of Public Printer.</i>		
Public printing and binding	219	2,247,235.91
<i>Library of Congress.</i>		
Salaries	4	19,440.92
Increase of library	15	10,711.64
Contingent expenses	12	1,869.27
Catalogue of library	2	931.90
<i>Botanic Garden.</i>		
Improving Botanic Garden	7	5,753.65
Improving buildings	5	3,902.58
<i>Court of Claims.</i>		
Salaries judges, etc	132	32,240.00
Reporting decisions	1	1,000.00
Contingent expenses	4	2,801.80
Payment of judgments	3	336,771.03
<i>Legislative—Miscellaneous.</i>		
Medal awarded to Joseph Francis	3	1,980.80
EXECUTIVE.		
OFFICE OF THE PRESIDENT.		
Salaries executive office	4	33,811.59
Contingent expenses	5	11,709.78
Preventing the spread of epidemic diseases	14	89,632.55
Aid to sufferers from yellow fever	6	66,268.08
<i>Civil Service Commission.</i>		
Salaries	5	28,644.39
Traveling expenses	37	4,724.96
Contingent	2	81.25
TREASURY DEPARTMENT.		
Salaries, office of—		
Secretary	9	469,764.46
Supervising Architect	3	7,301.30
First Comptroller	5	87,982.37
Second Comptroller	5	91,611.88
Second Comptroller, accounts of Soldiers' Home	4	3,125.64
Commissioner of Customs	5	48,906.31
First Auditor	5	87,739.86

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—continued.		
Salaries, office of—		
Second Auditor.....	5	\$270,713.13
Second Auditor, repairing rolls, bounty-pay of Indians, soldiers, etc..	3	20,714.59
Second Auditor, accounts of Soldiers' Home.....	5	6,381.02
Third Auditor.....	5	190,878.45
Fourth Auditor.....	5	66,729.71
Fifth Auditor.....	5	47,274.69
Sixth Auditor.....	6	498,410.55
Treasurer of the United States.....	5	270,634.75
Treasurer (national currency, re-imbursable, permanent)	5	63,653.24
Register.....	4	104,139.11
Comptroller of the Currency.....	5	101,080.52
Examination of national banks and bank-plates.....	25	1,959.34
Salaries: Office of—		
Comptroller of Currency, national currency, re-imbursable, permanent	5	15,876.45
Life-Saving Service.....	4	27,633.05
Light-House Board.....	5	33,904.76
Salaries, Bureau of—		
Navigation, Treasury Department.....	5	19,207.05
Statistics.....	5	45,902.86
Collecting statistics relating to commerce.....	8	6,147.40
Salaries:		
Secret Service Division.....	3	8,715.00
Office of Supervising Surgeon-General, Marine Hospital Service.....	4	20,964.09
Office of Supervising Inspector-General, Steam-boat Inspection Service.....	3	7,605.00
Office of Standard Weights and Measures.....	9	5,582.38
Contingent expenses, Office of Standard Weights and Measures.....	9	1,892.20
Salaries Steam-boat Inspection Service (permanent).....	7	207,070.54
Contingent expenses Steam-boat Inspection Service (permanent).....	1,277	39,571.65
Salaries and expenses of special inspectors, foreign steam-vessels (permanent).....	73	18,318.78
<i>Treasury miscellaneous.</i>		
Contingent expenses, Treasury Department:		
Stationery.....	8	68,154.91
Binding newspapers, etc.....	9	3,235.90
Investigation of accounts and traveling expenses.....	5	120.96
Freight, telegrams, etc.....	6	2,147.02
Rent.....	5	5,299.97
Horses, wagons, etc.....	6	4,461.65
Ice.....	6	3,767.62
File holders and cases.....	6	6,892.30
Fuel, etc.....	6	11,151.67
Gas, etc.....	7	13,815.89
Carpets and repairs.....	20	6,437.21
Furniture, etc.....	7	15,057.45
Miscellaneous items.....	10	11,761.28
Contingent expenses, national currency, Treasurer's office, re-imbursable (permanent).....	70	22,684.48
Sealing and separating United States securities.....	26	1,446.24
Distinctive paper for United States securities.....	15	50,051.25
Transportation of silver coin.....	134	54,779.36
Pay of assistant custodians and janitors.....	10	345,900.32
Fuel, lights, and water for public buildings.....	67	660,874.70
Furniture and repairs of same, public buildings.....	98	212,828.06
Inspector of furniture, etc.....	5	4,325.49
Heating apparatus for public buildings.....	40	118,630.81
Vaults, safes, and locks for public buildings.....	5	53,843.29
Plans for public buildings.....	9	3,479.11
Lands and other properties of the United States.....	12	853.70
Suppressing counterfeiting and other crimes.....	19	66,038.22
North American Ethnology, Smithsonian Institution.....	26	40,220.66
Interstate Commerce Commission.....	80	156,857.03
Decorating public buildings, New York City.....	3	1,942.57
Postage.....	2	200.00
Postage to postal-union countries.....	1	1,500.00
Centennial exposition of the Ohio Valley, etc.....	6	1,485.23
To promote the education of the blind (permanent).....	1	10,000.00
Outstanding liabilities (permanent).....	183	29,076.12
Expenses of the Smithsonian Institution (permanent).....	2	42,180.00
Sinking fund, Pacific Railroads (permanent).....	39	3,063,413.03
Reward to Esquimaux for relief to crew of whaling-bark.....	2	1,000.00
Relief of D. V. O'Leary.....	1	3,536.60
Relief of Laban, Heath & Co.....	1	13,621.21
Settled for appropriation.....	10	331.53
Miscellaneous accounts.....	10	2,692.75

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—continued.		
<i>Customs.</i>		
Expenses of collecting the revenue from customs	2292	\$7,065,148.00
Detection and prevention of frauds upon the customs revenue	7	21,992.11
Excess of deposits	650	4,430,510.73
Debitures and drawbacks	421	2,780,103.47
Official enrolments	1966	470,183.39
Expenses of immigration	135	219,572.75
Duties, etc., refunded	1037	327,794.29
Judgments satisfied	225	93,568.73
Additional pay to inspectors of customs	9	6,396.26
Miscellaneous accounts	31	7,177.42
Salaries of shipping service	228	60,354.61
Services to American vessels	980	24,895.98
Compensation in lieu of moieties	52	12,819.43
Expenses of local appraisers (quarterly meeting)	5	2,053.47
Expenses of quarantine stations	67	91,681.82
Anchorage of vessels, port of New York	5	17,393.98
Prevention of obstructions, New York Harbor	6	37,146.93
Marine Hospital Service	201	376,464.54
Enforcement of alien contract labor law	6	24,338.27
Enforcement of Chinese exclusion acts	6	16,481.56
Salaries and traveling expenses of agents at the seal fisheries	41	10,965.03
<i>Public debt (permanent).</i>		
Interest:		
Loan of 1861, continued at 3½ per cent	10	215.37
Loan of 1863	4	48.75
Funded loan of 1907	129	18,213,602.00
Funded loan of 1891	127	4,555,955.76
Funded loan of 1881	16	505.63
Three per cent. loan of 1882	20	472.74
Pacific railroad bonds	63	3,893,520.72
Navy pension fund	2	420,000.00
Forty-seventh installment of Spanish indemnity	1	28,007.38
Unclaimed interest on old loans	1	1,294.96
Coin coupons	117	4,837,531.71
District of Columbia bonds	11	620,881.55
Redemption called bonds:		
Loan of July and August, 1861	2	6,565.77
Five-twenties of 1862, 1864, and 1865	3	4,612.35
Loan of 1863	1	4,088.66
Ten-forties of 1864	1	3,109.62
Consols of 1865	1	2,934.43
Consols of 1867	1	11,297.67
Consols of 1868	1	1,013.57
Three per cent. loan of 1882	1	44,399.93
Refunding certificates for conversion	11	18,862.50
Currency certificates of deposit	12	29,625,000.00
Gold certificates	16	26,541,900.00
One and two year notes	11	776.50
Compound interest notes	12	4,095.42
Seven-thirties, 1864 and 1865	2	327.37
Funded loan of 1881	1	3,109.14
Redemption sinking fund:		
Loan of July and August, 1861	1	1,016.88
Consols of 1907	7	92,302,900.50
Four and a half per cent. funded loan of 1891	8	33,836,497.62
Three per cent. loan of 1882	1	4,061.39
District of Columbia bonds	3	270,600.74
Destroyed:		
Legal-tender notes	12	78,612,000.00
Silver certificates	12	55,270,793.00
Gold certificates	12	18,631,383.00
Fractional currency	6	4,679.50
<i>Engraving and Printing.</i>		
Salaries, Bureau Engraving and Printing	9	13,087.50
Compensation of employes	10	304,796.50
Materials and miscellaneous expenses	18	141,508.53
Plate printing	12	362,180.50
Custody of dies, rolls, and plates	9	5,100.00
Special witness of destruction of United States securities	9	1,185.00
Portraits of James N. Burns and others	2	690.30
Engraving statues of Lewis Cass and others	3	737.50

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Accounts.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—continued.		
<i>Coast and Geodetic Survey.</i>		
Salaries	7	\$280,493.22
Party expenses	32	72,746.35
Repairs of vessels	9	50,016.98
Publishing observations	7	7,602.32
General expenses	12	58,143.56
Alaska Boundary Survey	8	23,745.75
<i>Revenue-cutter Service.</i>		
Expenses, Revenue-Cutter Service	471	981,820.44
Revenue vessels for South Atlantic coast	5	28,862.59
Revenue steamer for southern coast	3	94.53
Refuge station, Point Barrow, Alaska	12	16,042.79
Three months extra pay, Mexican War Revenue-Marine	1	36.00
<i>Life-Saving Service.</i>		
Life-Saving Service	229	1,487,755.08
Establishing life-saving stations	8	515.87
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses	91	502,494.66
Supplies of light-houses	178	324,062.50
Repairs of light-houses	114	285,864.84
Expenses of light-vessels	45	127,079.08
Expenses of buoyage	160	213,901.69
Expenses of fog-signals	77	50,690.31
Inspecting lights	12	1,753.08
Lighting and buoyage of rivers	77	313,840.24
Construction of light stations, ships, and tenders	202	413,088.23
Miscellaneous light-house accounts	42	20,151.41
<i>Public buildings.</i>		
Treasury Building, Washington, D. C., repairs	28	23,233.95
Construction of court-houses, custom-houses, post-offices, etc.	1,154	4,348,719.02
Construction of marine hospitals, mint buildings, etc.	58	207,764.22
Repairs and preservation of public buildings	37	270,807.05
Removal of quarantine station	13	31,114.38
<i>Fish Commission.</i>		
Propagation of food fishes	127	212,839.62
Fish hatcheries	51	40,726.78
<i>Independent treasury.</i>		
Salaries, office of assistant treasurer—		
Baltimore, Md	12	21,600.00
Boston, Mass	4	37,825.80
Chicago, Ill	4	25,304.40
Cincinnati, Ohio	5	16,560.00
New Orleans, La	4	18,070.33
New York, Y. Y	9	177,200.94
Philadelphia, Pa	4	36,456.00
St. Louis, Mo	4	17,830.00
San Francisco, Cal	4	27,120.00
Salaries of special agents, independent treasury	7	1,169.75
Contingent expenses, independent treasury	201	55,310.94
Treasurer's general account of receipts and expenditures	2	630,511,767.58
Paper for checks and drafts independent treasury	8	8,177.46
<i>Mints and assay offices.</i>		
Salaries, office of Director of the Mint	5	27,089.78
Contingent expenses, office of Director of Mint	153	8,070.18
Freight on bullion and coin	31	8,872.64
Salaries, wages, and contingent expenses of United States mints and assay offices	312	1,268,262.18
Gold and silver bullion	26	92,630,258.54
Coinage of the standard silver dollar	47	217,058.02
Transportation of minor coins	4	725.69

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Accounts.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—continued.		
<i>Government in the Territories.</i>		
Salaries of governors, etc., Territory of—		
Alaska.....	78	\$10,317.49
Arizona.....	50	13,825.98
Dakota.....	47	13,614.61
Idaho.....	36	12,292.85
Montana.....	28	8,019.66
New Mexico.....	52	17,015.60
Utah.....	57	17,162.08
Washington.....	30	8,717.68
Wyoming.....	45	13,746.70
Legislative expenses.....	64	74,773.12
Contingent expenses.....	47	3,966.46
Compensation Utah Commission.....	60	25,000.00
Contingent expenses, Utah Commission.....	9	8,270.57
Compensation and expenses, officers of election, Utah.....	13	19,568.75
Expenses constitutional conventions, Territories.....	11	76,585.80
<i>District of Columbia.</i>		
National Temperance Home.....	3	1,714.03
Washington Hospital for Foundlings.....	4	6,983.36
Washington Hospital for Foundlings building.....	4	599.77
Washington Asylum (support).....	25	48,640.33
Building St. Rose Industrial School, District of Columbia.....	1	5,000.00
Hospital for the Insane.....	13	76,947.49
Association for Works of Mercy.....	6	4,839.23
Association for Works of Mercy building.....	4	3,487.77
Columbia Hospital for Women, etc.....	4	13,250.86
Columbia Hospital for Women building.....	3	8,889.99
Children's Hospital.....	3	4,142.76
St. Ann's Infant Asylum.....	3	4,123.99
Industrial Home School.....	11	13,877.76
National Association for Colored Women and Children.....	8	3,729.43
Women's Christian Association.....	3	2,935.91
St. John's Church Orphanage.....	6	2,232.92
Building St. John's Church Orphanage.....	1	1,000.00
National Homeopathic Hospital Association.....	4	2,995.11
National Homeopathic Hospital Association building.....	4	3,500.00
Relief of the poor.....	25	19,926.91
Salaries and contingent expenses, District offices.....	31	174,030.81
Public schools.....	27	716,603.34
Building and grounds, public schools.....	24	321,035.30
Metropolitan Police.....	26	455,708.85
Buildings Metropolitan Police.....	20	19,515.70
To maintain public order.....	5	7,456.98
Fire department.....	23	97,805.30
Buildings, fire department.....	10	6.90
Telegraph and telephone service.....	30	23,734.31
Health department.....	26	50,221.20
Courts.....	36	16,471.14
Judgments.....	8	11,315.26
Streets.....	34	524,014.08
Street improvements and repairs.....	29	770,702.73
Street permit work.....	26	111,000.42
Contingent and miscellaneous expenses.....	45	29,666.47
Water department.....	58	591,289.04
Guaranty fund.....	10	50,659.74
Expenses of assessing real property.....	9	11,670.93
Writs of lunacy.....	13	2,617.67
Emergency fund.....	22	4,365.60
Deficiency in sale of bonds retained from contractors.....	6	434.05
Sewers.....	25	191,589.19
Examination of sewerage system.....	7	9,089.75
Refunding water rents and taxes.....	10	667.46
Refunding taxes.....	15	3,847.04
Redemption of tax-lien certificates.....	9	219.17
Redemption of assessment certificates.....	11	656.88
Washington redemption fund.....	10	2,372.75
Washington special-tax fund.....	9	3,067.43
Fireman's relief fund.....	9	990.00
Police relief fund.....	10	6,863.27
Purchase and reconstruction of Aqueduct Bridge.....	4	10,000.00
Bridges.....	27	19,236.22
Bridge across Eastern Branch of Potomac River.....	12	94,048.92
Bridge across Rock Creek.....	10	9,219.90
Zoological Park.....	11	89,052.17

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—continued.		
<i>District of Columbia—Continued.</i>		
Compilation of laws of the District of Columbia.....	11	\$986.33
Defending suits in claims against District of Columbia.....	1	653.82
Transportation of paupers and prisoners.....	26	3, 838.82
WAR DEPARTMENT.		
Salaries, office of—		
Secretary.....	5	103, 372.49
Adjutant-General.....	7	686, 026.08
Inspector-General.....	4	3, 720.00
Military Justice.....	5	13, 375.75
Salaries, Signal Office.....	5	151, 486.55
Salaries, office of—		
Quartermaster-General.....	5	154, 049.87
Commissary-General.....	5	42, 407.91
Surgeon-General.....	6	506, 714.32
Paymaster-General.....	5	52, 125.88
Chief of Ordnance.....	5	44, 797.20
Chief of Engineers.....	5	23, 060.23
Publication of Records of the Rebellion.....	5	25, 899.02
Stationery.....	6	26, 167.87
Rent of building.....	5	3, 838.87
Contingent expenses, War Department.....	5	36, 419.77
Salaries of employés, public buildings and grounds, under Chief of Engineers.....	14	48, 645.78
Postage to Postal Union countries.....	4	1, 139.15
<i>Public buildings and grounds.</i>		
Buildings and grounds, Signal Office.....	1	3, 567.49
Improvements and care of public grounds.....	15	67, 422.66
Repairs, fuel, etc., Executive Mansion.....	14	23, 819.73
Lighting, etc., Executive Mansion.....	14	14, 641.84
Repairs to water-pipes and fire-plugs.....	13	2, 999.76
Telegraph to connect the Capitol, Departments, and Government Printing Office.....	13	1, 239.61
Contingent expenses.....	14	520.11
<i>War, civil, miscellaneous.</i>		
Salaries, office of superintendent State, War, and Navy Department Building.....	4	117, 920.50
Fuel, lights, etc., State, War, and Navy Department Building.....	4	38, 010.03
Furniture, State, War, and Navy Department Building.....	2	653.53
Building for State, War, and Navy Department.....	3	3, 808.99
Building for Army Medical Museum and library.....	8	1, 654.09
Completion of the Washington Monument.....	13	29, 108.01
Care and maintenance of the Washington Monument.....	13	10, 911.94
Monument at Washington's headquarters, Newburgh, N. Y.....	13	356.13
Relief of the widow of General W. S. Hancock.....	1	2, 100.00
Payment to California State Asylum for Insane.....	1	413.50
Support and medical treatment of transient paupers.....	12	17, 000.00
Maintenance of Garfield Hospital.....	5	13, 008.12
Statue to the memory of General Lafayette and compatriots.....	1	483.29
Erection of fishways at Great Falls.....	2	174.00
NAVY DEPARTMENT.		
Salaries:		
Office of Secretary.....	4	50, 766.35
Bureau of Yards and Docks.....	4	10, 980.00
Bureau of Equipment and Recruiting.....	4	13, 046.57
Bureau of Navigation.....	4	9, 168.12
Office of Naval Records of the Rebellion.....	4	8, 681.34
Nautical Almanac Office.....	6	23, 657.77
Hydrographic Office.....	4	44, 905.44
Contingent and miscellaneous expenses, Hydrographic Office.....	8	44, 470.59
Salaries Naval Observatory.....	4	19, 264.95
Contingent and miscellaneous expenses, Naval Observatory.....	8	9, 367.52
Salaries:		
Bureau of—Ordnance.....	4	10, 471.02
Construction and Repair.....	4	12, 421.31
Steam Engineering.....	4	10, 527.60
Provisions and Clothing.....	4	35, 031.77
Medicine and Surgery.....	4	9, 349.85
Salaries office of Judge-Advocate-General, U. S. Navy.....	4	10, 708.87
Library Navy Department.....	10	3, 368.13
Contingent expenses, Navy Department.....	6	13, 577.06

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
DEPARTMENT OF THE INTERIOR.		
Salaries, office of the Secretary	9	\$266,272.05
Publishing the Biennial Register	4	2,318.20
Stationery	9	80,828.73
Library, Department of the Interior	8	482.69
Rent of buildings	7	21,596.58
Postage to Postal-Union countries	4	2,740.00
Contingent expenses, Department of the Interior	12	114,261.80
Expenses of special land inspectors, Department of the Interior	33	2,526.97
Salaries, General Land Office	15	663,877.64
Expenses of inspectors, General Land Office	9	6,115.00
Library, General Land Office	7	549.55
Maps of the United States	8	16,489.71
Transportation of reports and maps to foreign countries	10	11.00
Salaries:		
Indian Office	7	119,655.85
Pension Office	12	2,216,642.38
Investigation of pension cases, Pension Office	73	164,295.55
Salaries special examiners, Pension Office	8	250,899.05
Investigation of pension cases, special examiners, Pension Office	129	183,793.11
Salaries:		
Patent Office	10	808,272.15
Bureau of Education	6	55,931.05
Library, Bureau of Education	6	1,020.19
Distributing documents, Bureau of Education	8	1,117.25
Collecting statistics, Bureau of Education	8	2,265.05
Salaries, office of Commissioner of Railroads	5	17,901.65
Traveling expenses, office of Commissioner of Railroads	4	1,264.49
Salaries, office of—		
Architect of Capitol	5	24,005.00
Geological Survey	5	34,916.96
Contingent expenses, Land Office	5	278.19
<i>Public buildings and grounds.</i>		
Repairs of building, Department of the Interior	6	10,931.62
Annual repairs of the Capitol	8	45,925.82
Improving the Capitol Grounds	8	29,545.90
Lighting the Capitol Grounds	7	26,292.37
Capitol terraces	5	107,401.24
Fire-proof building for Pension Office	3	5,774.13
Ventilation, Senate Wing, Capitol	3	7,965.53
Ventilation, Supreme Court Room, Capitol	3	1,931.25
Building for Library of Congress, construction	9	341,565.34
Electric-light plant, Senate	4	2,088.18
Elevator, House of Representatives	5	2,978.67
Steam-boilers	5	11,714.80
Rebuilding wharf, Government Hospital for the Insane	1	3,500.00
Senate, stable and engine-house	3	7,031.00
Repairing and regilding frames of historical paintings	3	697.12
Penitentiary building, Wyoming	1	11.40
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane	18	341,404.34
Government Hospital for the Insane, buildings and grounds	11	41,294.20
Columbia Institution for the Deaf and Dumb	3	44,617.79
Howard University	4	16,101.99
Howard University buildings	3	5,396.50
Support of Freedman's Hospital and Asylum	5	42,753.08
Education of feeble-minded children	2	2,367.50
Maryland Institution for the Instruction of the Blind (permanent)	4	6,654.97
Industrial Home, Utah	17	21,184.40
<i>Interior—Miscellaneous.</i>		
Investigation of affairs of bonded Pacific railroads	14	3,738.89
Distribution of Reports of the Supreme Court	1	28,000.00
Education of children in Alaska	12	40,238.57
<i>Public Lands Service.</i>		
Depletions on public timber	9	44,133.53
Protecting public lands	9	126,949.06
Settlement of claims for swamp lands, etc.	8	24,424.78
Reproducing plats of surveys, General Land Office	8	3,299.37
Transcripts of records and plats	6	12,674.80
Preservation of abandoned military reservations	5	2,567.31

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
DEPARTMENT OF THE INTERIOR—continued.		
<i>Public Lands Service—Continued.</i>		
Appraisalment and sale of abandoned military reservations	1	\$339. 20
Contingent expenses Oklahoma land office	3	369. 10
<i>Surveying Public Lands.</i>		
Surveying the publiclands	7	14, 424. 80
Geological survey	393	726, 114. 45
Geological maps of the United States	1	10, 707. 99
Protection and improvement of Hot Springs, Ark.	7	4, 785. 75
Revenues Yellowstone National Park	3	112. 42
<i>Department of Labor.</i>		
Salaries	11	88, 986. 33
Library	11	1, 299. 08
Stationery	11	815. 39
Postage to Postal Union countries	4	200. 00
Rent	10	4, 333. 32
Miscellaneous expenses	15	49, 462. 24
Contingent expenses	11	4, 979. 88
POST-OFFICE DEPARTMENT.		
Salaries	5	718, 367. 26
Deficiency in the postal revenues	7	7, 200, 000. 00
DEPARTMENT OF AGRICULTURE.		
Salaries	4	175, 630. 09
Salaries and expenses, Bureau of Animal Industry	25	338, 839. 33
Quarantine stations for neat cattle	5	11, 902. 04
Collecting agricultural statistics	9	61, 028. 94
Purchase and distribution of valuable seeds	9	97, 631. 62
Experimental garden	4	30, 684. 17
Laboratory	8	10, 469. 89
Museum	4	1, 151. 73
Library	6	1, 793. 56
Experiments in the manufacture of sugar	13	80, 265. 71
Botanical investigation and experiments	24	20, 345. 41
Pomological information	22	4, 752. 55
Investigating the adulteration of food	4	1, 365. 69
Investigations in ornithology and mammalogy	17	6, 626. 50
Agriculture experiment stations	5	15, 272. 85
Agriculture experiment stations in the various States	169	430, 150. 16
Furniture, etc.	5	7, 752. 48
Investigating history, etc., of insects	23	20, 470. 40
Report on forestry	10	8, 657. 14
Silk culture	8	25, 846. 42
Postage	4	5, 650. 00
Contingent expenses	9	17, 031. 85
Agricultural maps and charts	3	4, 611. 54
DEPARTMENT OF JUSTICE.		
Salaries	3	106, 292. 98
Contingent expenses:		
Furniture and repairs	8	1, 301. 01
Books for Department library	4	2, 932. 44
Books for office of Solicitor	4	193. 90
Stationery	7	1, 593. 29
Miscellaneous items	7	7, 874. 61
Transportation	5	352. 40
Building	7	3, 310. 86
<i>Miscellaneous.</i>		
Salary, warden of jail, District of Columbia	4	1, 800. 00
Expenses of Territorial courts in Utah	29	33, 298. 89
Salaries of employes, court-house, Washington, D. C.	6	11, 540. 00
Defense in French spoliation claims	4	4, 985. 63
Repairs to court-house, Washington, D. C.	6	3, 507. 52
Defending suits in claims against the United States	4	9, 653. 68
Punishing violations of intercourse acts and frauds	21	2, 703. 53
Prosecution of crimes	51	29, 469. 01
Judicial expenses in Alaska	13	409. 85

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
JUDICIAL.		
Salaries:		
Justices, etc., Supreme Court.....	221	\$102, 446. 98
Circuit judges.....	118	58, 900. 03
District judges.....	699	209, 497. 43
Judge United States court, Indian Territory.....	11	3, 211. 50
Retired judges.....	118	45, 994. 50
District attorneys.....	336	23, 656. 42
Regular assistant district attorneys.....	325	104, 932. 97
District marshals.....	304	15, 227. 12
Justice and judges supreme court, District of Columbia.....	72	24, 500. 00
Salary and expenses Supreme Court Reporter (permanent).....	5	7, 050. 00
<i>United States Courts.</i>		
Fees and expenses of marshals.....	813	1, 083, 005. 73
Pay of special deputy marshals at elections.....	57	63, 288. 44
Fees of district attorneys.....	615	324, 688. 55
Pay of assistant attorneys.....	45	22, 093. 89
Fees of—		
Clerks.....	790	244, 413. 90
Commissioners.....	2, 017	194, 446. 69
Jurors.....	671	707, 647. 06
Witnesses.....	943	1, 256, 349. 07
Support of prisoners.....	529	437, 541. 89
Rent of court rooms.....	274	64, 633. 66
Miscellaneous expenses.....	797	245, 074. 60
Fees of supervisors of elections.....	1, 268	218, 541. 33
Fines and forfeitures.....	3	7, 997. 54
Judicial emoluments.....	208	991, 537. 96
Fines, etc., district court, Alaska.....	3	7, 272. 92
Pay of bailiffs.....	575	219, 536. 78
Support of convicts.....	18	23, 732. 85
Total disbursements.....	31, 867	1, 165, 879, 638. 60
Grand total, receipts and disbursements.....	34, 628	2, 185, 564, 068. 40

Number of certificates indexed.....	11, 835
Number of letters indexed.....	3, 516
Number of certificates recorded.....	14, 753
Number of letters press copied.....	3, 516
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed.....	2, 071
Requisitions answered.....	2, 170
Accounts, letters, etc., received and entered.....	39, 358
Number of references to other offices.....	1, 508
Number of powers of attorney entered and referred.....	536
Number of acknowledgments.....	6, 833
Number of letters written.....	3, 184
Number of warrants received and entered.....	7, 024

SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS OF THE VARIOUS DIVISIONS.

CUSTOMS DIVISION.

[Audits the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors, for Receipts and Disbursements in connection with the Revenue-Cutter, Fines, Light-house, and Marine Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.]

	No. of accounts.	Amount.
Receipts	2, 672	\$254, 694, 204. 97
Disbursements	7, 981	15, 973, 052. 82
Total	10, 653	270, 666, 257. 79

JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.]

	No. of accounts.	Amount.
Disbursements	9, 750	\$6, 180, 502. 73

PUBLIC DEPT DIVISION.

[Audits all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.]

	No. of accounts.	Amount.
Interest accounts	501	\$32, 572, 336. 57
Redemption accounts—called bonds	22	77, 900, 665. 52
Redemption accounts—sinking fund	72	104, 515, 904. 10
District of Columbia—sinking fund	3	270, 600. 74
Accounts of destroyed notes, etc.	42	152, 518, 855. 50
Total	640	367, 778, 362. 43

MISCELLANEOUS DIVISION.

[Audits Accounts of District of Columbia, Salaries and Contingent Expenses Executive Departments, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, and a vast number of miscellaneous accounts.]

	No. of accounts.	Amount.
Receipts	17	\$10, 926, 935. 53
Disbursements	5, 400	33, 589, 919. 10
Total	5, 417	44, 516, 854. 63

REPORT ON THE FINANCES.

DIVISION OF MINTS AND SUB-TREASURIES.

[Audits Accounts of Mints and Assay Offices, Construction and Care of Public Buildings, United States Treasurer, Light-House Establishment, Bureau of Engraving and Printing, Territorial, Independent Treasury, Marine Hospital, Steam-boat Inspection Service, Hospitals for the Insane and Deaf and Dumb, etc.]

	No. of accounts.	Amount.
Receipts.....	72	\$754,063,289.10
Disbursements.....	7,871	742,265,232.99
Total.....	7,943	1,496,328,522.09

WAREHOUSE AND BOND DIVISION.

	No. of accounts.	Amount.
Disbursements.....	225	\$93,568.73

STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS ADJUSTED DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Number of accounts adjusted.....	983
Number of accounts of "No transactions," received, examined, and referred.....	598
Balance of duties on merchandise in warehouse per last report.....	\$16,278,172.76
Duties on merchandise warehoused.....	90,004,948.46
Duties on merchandise rewarehoused.....	1,584,740.62
Duties on merchandise constructively warehoused.....	39,221,683.04
Increased and additional duties, etc.....	2,182,032.49
Total.....	149,271,577.37

Contra.

Duties on merchandise withdrawn for consumption.....	\$86,846,090.89
Duties on merchandise withdrawn for transportation.....	2,786,434.48
Duties on merchandise withdrawn for exportation.....	40,055,331.66
Allowances for deficiencies, damages, etc.....	4,445,311.41
Duties on withdrawals for construction and repair of vessels.....	40,953.95
Duties on bonds delivered to district attorneys for prosecution.....	3,231.25
Balance of duties on merchandise in warehouse.....	15,094,223.73
Total.....	149,271,577.37

COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE FROM 1861 TO 1890, INCLUSIVE.

Fiscal years.	Number of accounts examined and adjusted.			Amount.			Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.	Total.	Receipts.	Disbursements.	Total amount.			
1861	1,744	7,461	9,205	\$40,032,704.03	\$201,860,753.25	\$241,893,457.28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611.94	352,564,687.88	399,790,299.82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405.95	890,917,695.77	958,335,101.72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726.80	1,447,668,825.90	1,529,209,552.70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635.52	1,755,151,626.75	1,845,915,262.27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243.71	1,972,713,889.06	2,194,159,132.77	12,635	1,909	3,326
1867	2,055	10,812	12,867	218,884,931.81	2,339,633,571.08	2,558,518,502.89	10,823	1,735	4,973
1868	2,364	11,396	13,760	215,497,955.23	1,949,304,257.09	2,164,802,212.32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318.23	1,808,644,481.50	2,040,406,799.73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298.97	1,344,512,789.41	1,584,709,088.38	10,572	2,395	7,860
1871	2,864	14,101	16,965	239,338,078.13	1,773,277,492.08	2,012,615,570.21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147.78	1,339,778,632.45	2,251,978,780.23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,869,370.18	1,416,193,007.42	2,619,062,377.60	12,433	2,339	5,136
1874	6,586	17,237	23,823	875,692,671.71	1,283,786,750.33	2,159,479,422.04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298.80	1,491,427,101.07	2,635,747,399.87	13,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330.52	1,746,678,602.58	2,886,525,933.10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659.51	986,401,191.96	1,682,894,851.57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393.82	1,287,812,745.00	2,246,833,138.82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049.73	1,147,581,192.79	2,065,128,242.52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429.71	1,893,413,941.53	3,099,712,371.24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081.94	1,016,464,134.81	1,878,530,216.75	15,396	3,557	3,599
1882	7,193	20,802	27,995	973,657,471.39	1,025,640,807.75	1,999,298,279.14	15,179	4,501	3,568
1883	8,140	22,950	31,099	828,360,880.42	1,361,089,615.73	2,189,460,496.15	18,871	5,248	3,200
1884	8,608	22,705	31,313	956,377,944.94	1,126,835,531.67	2,083,213,476.61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286.68	1,152,493,050.55	2,241,701,337.23	10,985	5,295	2,125
1886	4,834	24,206	29,040	898,990,191.10	916,703,292.09	1,815,693,483.19	19,987	8,591	2,643
1887	3,385	27,930	31,315	1,053,299,015.66	1,284,471,593.23	2,337,770,608.89	21,606	4,571	3,072
1888	2,733	28,658	31,391	901,181,435.09	1,030,725,563.22	1,931,906,998.31	21,464	4,263	3,166
1889	2,268	27,200	29,468	803,042,622.61	867,577,102.75	1,670,619,725.36	10,708	3,146	2,685
1890	2,761	31,867	34,628	1,019,684,429.60	1,165,879,638.80	2,185,564,068.40	14,753	3,184	2,071

FIRST AUDITOR.

The foregoing is a correct résumé of the transactions of this Bureau.

By inspection of the comparative statement, by fiscal years, from 1861, to 1890, inclusive, you can not fail to observe that the number of accounts examined and adjusted exceeds that of any previous year by several thousand. While the work of the office has been very largely augmented, the clerical force has had no increase for the last five years. With the growth of the nation we must reasonably expect that the labors of this office must also steadily increase. The number of accounts examined and adjusted during the past year has exceeded that of any other by more than 11 per cent., and is nearly 20 per cent. above that of the year 1885, when the last addition of clerical force was allowed it. It has only been by working my inadequate force constantly, at high pressure, that so good results have been accomplished.

In my communication of 2d of June last, in view of the increase of work, I recommended that one additional chief of division, one additional clerk of each of the classes 2d, 3d, and 4th, and a messenger in lieu of one of the two assistant messengers be provided for the office, which recommendation you did me the honor to indorse. Had Congress acceded to that recommendation our work would now have been as fully up to date as the nature of its duties would admit; as it is, we are not so nearly abreast with our current labor as I would like that we should be, and I earnestly hope that my present recommendation may be more successful than the last.

I can not close without commending the cheerful and generous manner in which I have been supported by the entire force of the Bureau in my endeavors to discharge fully the duties imposed upon it.

Respectfully,

GEO. P. FISHER,
First Auditor.

The honorable SECRETARY OF THE TREASURY.

(No. 10.)

REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., October 15, 1890.

SIR: In accordance with section 283, Revised Statutes, and your request of the 4th ultimo, I have the honor to submit a statement of the application of moneys appropriated for the Indian service and for those branches of the military service the accounts of which are adjusted by the Second Auditor, a report of the work performed during the fiscal year 1890, and a statement showing the condition of public business at the close of said year.

BOOK-KEEPER'S DIVISION.

The application of moneys appropriated for the Indian service, the Medical Department, Pay Department, Ordnance Department, expenses of the Commanding General's office, contingencies of the Adjutant-General's Department and Inspector-General's office, the Soldiers' Home, the National Home for Disabled Volunteer Soldiers, the Artillery School at Fortress Monroe, publication of Official Records of the War of the Rebellion, contingencies of the military establishment, etc., is indicated by the subjoined tabular statements of amounts drawn from the Treasury on requisitions of the Secretary of War and Secretary of the Interior, repayments of unexpended balances, and aggregate balances remaining in the Treasury on June 30, 1890.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Ammunition for morning and evening guns	\$19,038.48	\$230.82
Appliances for disabled soldiers	1,500.00	.....
Armament of fortifications	505,216.02	1,987.94
Arming and equipping the militia	370,398.13	3,421.19
Army gun factory, Watervliet Arsenal, West Troy, N. Y.	353,457.02	.....
Army medical museum	5,000.00	.....
Artificial limbs	189,098.21	.....
Artillery targets	5,012.77	22.26
Artillery School at Fortress Monroe, Va.	5,000.00	.....
Augusta Arsenal, Augusta, Ga.	15,000.00	.....
Bounty to volunteers and their widows and legal heirs	351,869.37	1,307.87
Bounty under act of July 28, 1866	51,234.34	1,465.15
Collecting, drilling, and organizing volunteers	604.00	.....

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department—Continued.</i>		
Contingencies of the Adjutant-General's Department	\$2,000.00	\$23.07
Contingencies of the Army	14,844.13	979.18
Contingencies of the Inspector-General's office	500.00	
Columbia Arsenal, Columbia, Tenn.	54,472.93	
Expenses of Commanding General's office	1,200.00	
Expenses of military convicts	3,967.50	
Expenses of recruiting	100,295.17	128.57
Frankford Arsenal, Philadelphia, Pa.	1,600.00	
Infantry and cavalry school, Fort Leavenworth, Kans.	1,500.00	
Kennebec Arsenal, Augusta, Me.	2,186.20	986.20
Library, Surgeon General's office	10,333.34	
Machine guns	19,800.00	
Manufacture of arms	578,270.77	209,014.28
Medical and Hospital Department	192,531.61	15,196.05
Military stores for Montana militia	22,536.66	468.19
Ordnance material, proceeds of sales	74,537.19	
Ordnance service	81,390.63	1,352.42
Ordnance, ordnance stores and supplies	375,770.53	16,019.00
Pay, etc., of the Army	12,911,785.12	211,948.91
Pay of Military Academy, West Point, N. Y.	212,000.00	622.48
Pay of two and three year volunteers	387,165.54	1,305.74
Pneumatic dynamite guns	38.55	
Powder and projectiles, proceeds of sales	360.00	
Powder Depot, Dover, N. J.	35,000.00	
Proving ground, Sandy Hook, New Jersey	27,320.00	
Publication of Official Records of the War of the Rebellion	100,765.97	
Relief of sundry persons	8,048.15	
Repairs of arsenals	50,367.06	396.83
Rock Island Arsenal, Rock Island, Ill.	244,712.48	
Rock Island Bridge, Rock Island, Ill.	75,516.00	358.23
San Antonio Arsenal, San Antonio, Tex.	4,500.00	
Selecting site for ordnance proving ground	1,000.00	
Signal Service, medical department	2,342.50	110.44
Signal Service, pay	355,403.18	14,997.85
Soldiers' Home, permanent fund	196,100.00	
Soldiers' Home, interest account	65,966.91	
Springfield Arsenal, Springfield, Mass.	15,000.00	
Support of National Homes for Disabled Volunteer Soldiers	2,567,473.61	33,634.89
Support of Soldiers' Home	305,871.99	163.94
Testing-machine	10,000.00	425.10
Trusses for disabled soldiers	15,003.00	
Water-vliet Arsenal, West Troy, N. Y.	7,500.00	
Miscellaneous items	5,239.28	1,384.43
Total drafts and repayments on account of War Department ap- propriations	20,996,442.34	517,851.03
<i>Appropriations for the Indian service.</i>		
Aiding Indian allottees	6,140.98	215.30
Appraisal, etc., of certain Indian lands	839.27	
Buildings at agencies, and repairs	24,185.41	10,472.60
Civilization fund	7,453.73	46.10
Civilization and support of Sioux, Medawakanton band	8,180.00	
Commissions to negotiate with various Indian tribes and bands	40,305.25	399.67
Contingencies of the Indian Department	43,520.28	6,814.37
Ditches and reservoirs for Navajoes	2,422.14	64.00
Enrollment of Cherokee freedmen, Delawares and Shawnees	4,000.00	
Expenses of Board of Indian Commissioners	4,500.00	
Fulfilling treaties with various Indian tribes	1,340,134.80	239,366.50
Homesteads for Indians	69.00	
Incidental expenses of the Indian service	127,288.90	15,927.33
Indian moneys, proceeds of labor	39,395.49	704.34
Interest on trust funds, etc.	851,951.14	22,604.95
Investigating Indian deprecation claims	19,267.81	414.38
Irrigating ditches, Indian reservations	9,599.00	2,610.94
Maintenance and education of Adolalde and Julia German	2,664.13	
Negotiating with certain tribes and bands of Indians	29,186.46	
New allotments under act of February 8, 1887	18,537.66	607.66
Pay of Indian agents, farmers, inspectors, police, school superintend- ent, and judges of Indian courts	273,017.21	5,761.85
Payment to agents of Cherokee freedmen, Delawares, and Shawnees	11,250.00	
Payment to various Indian tribes and bands	14,520.68	3,613.49
Payment to settlers on Navajo and Wind River Reservations	11,356.17	
Proceeds of Sioux reservations in Minnesota and Dakota	11,043.65	1,386.83
Purchase of building and improvements in Kearn's Cañon, Arizona	10,000.00	
Re-imburement to Chickasaw Nation	184,143.09	
Relief of certain Indian tribes and bands	45,506.44	20,000.02
School-buildings and support of Indian schools	1,398,835.10	50,401.29
Support of various Indian tribes and bands	2,280,446.65	56,483.37
Surveying, appraising, and allotting Indian reservations	35,570.55	1,761.85

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the Indian service—Continued.</i>		
Telegraphing and purchase of Indian supplies.....	\$38,612.52	\$906.88
Transportation of Indian supplies.....	258,937.43	18,621.21
Traveling expenses of Indian inspectors and school superintendent.....	9,177.03	1,601.54
Unfinished allotments under act of February 8, 1887.....	6,552.80	206.77
Vaccination of Indians.....	153.00	9.00
Wagon-road, Hoopa Valley Indian reservation.....	5,000.00	.....
Miscellaneous items.....	576.22	346.18
Total drafts and repayments on account of Indian appropriations.....	7,174,339.89	466,353.22

GENERAL BALANCE-SHEET OF APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury from July 1, 1889, to June 30, 1890.....	\$20,996,442.34	\$7,174,339.89
To amount of transfer warrants issued to adjust appropriations.....	613.17	3,555,834.27
To amount of unexpended balances carried to surplus fund.....	571,279.87	216,219.85
To aggregate amount of balances remaining to the credit of all appropriations, June 30, 1890.....	7,493,256.04	22,949,050.52
Total.....	29,061,591.42	33,895,444.53
CREDIT.		
By balances on hand July 1, 1889.....	8,285,258.04	22,242,613.52
By amount of repayments during the year.....	517,851.03	466,353.22
By amount of counter warrants issued to adjust appropriations.....	2,106.40	3,555,834.27
By amount of appropriation warrants issued during the year.....	20,256,375.95	7,630,643.52
Total.....	29,061,591.42	33,895,444.53

The miscellaneous work of the Book-keeper's Division consisted of—

Requisitions registered, journalized, and posted.....	5,186
Settlements journalized and posted.....	3,818
Settlements made in the division, chiefly to adjust appropriations and close accounts.....	147
Certificates of deposit listed and indexed.....	1,068
Repay requisitions prepared for the War and Interior Departments.....	488
Appropriation warrants recorded and posted.....	47
Certificates of non-indebtedness issued in cases of officers and enlisted men.....	11,440
Claims of legal representatives of deceased payees of checks examined and adjusted.....	74
Letters written.....	2,069
Bonds of disbursing officers recorded.....	122

Reports on various subjects were prepared covering 448 pages, namely, 218 pages octavo, printed, and 230 pages standard letter size, type written.

The amount drawn from the Treasury on settlements was \$272,029.26 including the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home to meet current expenses (section 8, act March 3, 1883, 22 Stats., 565), and payments on account of building improvements.....	\$200,600.00
Interest on Soldiers' Home permanent fund (same act).....	65,966.91

The adjustment of claims presented by the heirs of deceased payees of checks for arrears of pay and bounty involves a large amount of correspondence. Under recent rulings, if a claimant dies after the certifi-

cation of his claim the balance due belongs to his estate and is payable to his legal representatives or heirs at law. If he dies prior to the settlement of his claim, the arrears of pay, and such bounty as he had actually earned, go to his estate or heirs at law, but other classes of bounty go only to statutory heirs. As this office is rarely notified of the death of claimants whose cases are pending, it frequently happens that balances are certified and checks issued in favor of deceased payees for bounty to which their heirs are either not entitled at all or are entitled to only a portion thereof. Hence new adjustments have to be made, based upon the facts and evidence presented by those claiming as heirs of the soldier, or as heirs of the payee of a check, as the case may be.

PAYMASTERS' DIVISION.

Number of accounts on hand July 1, 1889	192
Received from the Paymaster-General during the fiscal year 1890	424
Total to be accounted for	616
Number of accounts examined, stated, and transmitted to the Second Comptroller	496
On hand June 30, 1890	120

The records of 66 officers have been examined for the purpose of establishing the dates on which longevity pay accrued under acts of June 18, 1878, and February 24, 1881, and the decisions of the Supreme Court in the cases of *United States vs. Tyler*, and *United States vs. Morton*.

The record of deposits by enlisted men, under act of May 15, 1872, shows that 7,191 deposits were made since last report, amounting to \$366,506.29, and that 7,765 deposits, amounting to \$421,615.14 have been withdrawn, upon which the depositors received \$38,860.16 interest.

The amount involved in 496 paymasters' accounts and 91 miscellaneous settlements was \$16,601,241.71, as follows:

Amount disbursed by paymasters, as per audited accounts	\$16,458,703.34
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines and forfeitures by sentences of courts-martial, etc.	135,311.22
Amount transferred to the books of the Third Auditor's Office on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, etc., also transfers on Second Auditor's books to adjust appropriations	1,055.85
Charges raised against officers for overpayment, erroneous musters, etc.	340.43
Credits on account of overpayments refunded, and charges removed on satisfactory explanations	4,761.41
Payment of transportation accounts	1,069.46
Total	16,601,241.71
Letters received	509
Letters written	1,139

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Accounts and claims on hand July 1, 1889	291
Received during the year	1,558
Total	1,849
Audited during the year	1,583
On hand June 30, 1890	266

The amount involved in the 1,583 accounts and claims disposed of was \$6,386,514.64, as follows:

Ordnance, ordnance stores, etc., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department	\$2, 444, 114. 79
Medical and hospital department, artificial limbs, Army Medical Museum, library Surgeon-General's Office, trusses and appliances for disabled soldiers, and other appropriations of the Medical Department	473, 378. 51
Contingencies of the Army, publication of official records of the war of the rebellion, expenses of military convicts, expenses of the Commanding General's Office, contingencies of the Adjutant-General's Department, board on fortifications or other defenses, special acts of relief, artillery school at Fortress Monroe, etc.....	123, 557. 77
Expenses of recruiting, local bounty claims, etc	100, 128. 25
Support of National Home for Disabled Volunteer Soldiers.....	3, 245, 335. 32
Total.....	6, 386, 514. 64
Number of vouchers examined.....	31, 596
Payments to officers recorded	42, 881
Payments to officers reported to other divisions for use in the settlement of claims.....	47, 299
Letters written	13, 697
Payments of advance bounty reported to other divisions for use in settlement of claims.....	3, 073

INDIAN DIVISION.

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1889	447	461	34
Received during year	893	774	3, 406
Total.....	1, 340	1, 235	3, 440
Audited and reported to the Second Comptroller.....	901	849	3, 423
On hand June 30, 1890	439	386	17

Disbursements allowed on the examination of disbursing officers' accounts	\$2, 966, 162. 78
Amount of claims allowed	3, 962, 265. 90
Total disbursements allowed.....	6, 928, 428. 68

The Indian division audits the cash accounts of one hundred and thirty disbursing officers of the Indian service, of whom about ninety also render returns of public property. In addition to the regular quarterly accounts each officer files "explanations," or batches of evidence for removal of suspensions. These are included in the above table under the head of "accounts." The following analysis shows the status of the accounts on hand June 30, 1890:

	Cash.		Property.		Total.
	Quarterly accounts.	Explanations.	Quarterly accounts.	Explanations.	
Under examination.....	54	51	31	27	163
Waiting examination	212	122	218	110	662
Total.....	266	173	249	137	825

Four years ago the force of the division was reduced one-third, and it is only very recently that any addition was made to it. In view of this fact the above exhibit is very gratifying, being more favorable than that of a year ago. The quarterly cash accounts on hand average but two to each officer and the quarterly property accounts less than three.

Claims are never allowed to accumulate to any extent. They arise under treaty stipulations, contracts, and open market transactions: Four hundred and fifty-three contracts were filed for the past fiscal year, 91 of them for conducting schools. The Indian service includes 239 schools, whose accounts are settled in this division.

Much time of the clerical force has been consumed in searching the files for annuity rolls and in making copies in answer to calls from the Court of Claims; also in making supplementary transcripts in two cases of agents' accounts in suit. Work of this kind promises to become more laborious as time goes on, by reason of the increase of land litigation involving Indian titles under former treaties; and in agents' accounts, as a result of decisions in regard to charges for property not accounted for, it being now required to furnish transcripts of the original invoices, bills of lading, property returns and abstracts, and other vouchers showing the history of the items charged.

It is every year becoming more apparent that the old files of the division should be examined and re-arranged by competent hands, and that the more important papers should be properly indexed, and missing ones noted and recovered if possible. This can not be accomplished, however, without an increase of force.

Letters written, 3,504; pages copied, 3,804.

PAY AND BOUNTY DIVISION.

EXAMINING BRANCH.

Classes of claims.	Claims pending July 1, 1889.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1890.
<i>White soldiers.</i>							
Commissioned officers.....	42, 415	20, 850	3, 395	10, 962	8, 260	4, 791	42, 647
Enlisted men subsequent to April 13, 1861, arrears of pay, and all bounties.....							
Claims for pay prior to April 13, 1861.....	300	141	26	36	80	351	.....
Claims of laundresses, sutlers, tailors, etc..	27	14	.....	5	8	28	.....
<i>Colored soldiers.</i>							
Arrears of pay and bounty.....	12, 428	4, 394	478	1, 035	1, 580	685	14, 000
Total.....	55, 170	25, 399	3, 899	12, 038	9, 928	*5, 855	56, 647

* This total includes 306 claims transferred to the "old army division." The number of claims referred elsewhere is 5,855 less 306 = 5,549. These 508 claims are therefore excluded from the column of claims disposed of in the "recapitulation" on page 13.

SETTLING BRANCH.

Classes of claims.	Claims pending July 1, 1889.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1890.		
<i>White soldiers.</i>								
Commissioned officers	518	10,962	8,149	231	11	3,089		
Enlisted men, subsequent to April 13, 1861, arrears of pay, and all bounties								
Claims for pay prior to April 13, 1861							36	36
Claims of laundresses, sutlers, tailors, etc.							5	5
<i>Colored soldiers.</i>								
Arrears of pay and bounty	162	1,035	964	39		194		
Total	680	12,038	9,154	270	11	3,283		

The "old army division," organized December 1, 1889, took charge of 306 claims for pay, etc., prior to April 13, 1861, including claims of laundresses, sutlers, post-traders, tailors, etc. The 56,647 claims pending in the examining branch include 11,241 cases, technically called "additional to settlements"—that is, applications filed in cases where settlements have already been made.

The amount involved in 9,154 claims audited and allowed was \$1,171,842.02; number of letters written, 193,936; number of vouchers examined in connection with the adjustment of claims, 265,182.

Fifty-five settlements in favor of the Soldiers' Home were made between July 1 and December 1, 1889, and the sum of \$32,179.09 was found due said Home and placed to the credit of its permanent fund. On December 1 Soldiers' Home accounts were transferred to the "old army division."

DIVISION FOR THE INVESTIGATION OF FRAUD.

The number of cases remaining on hand July 1, 1889, was 3,389. Since then 1,262 new cases have been referred to this division, and 2,656 finally disposed of, leaving 1,995 on hand June 30, 1890, of the following classes:

<i>White soldiers:</i>		
Settled claims		146
Unsettled claims		43
<i>Colored soldiers:</i>		
Settled claims		1,380
Unsettled claims		423
Total		1,995

Twelve cases were prepared for the Department of Justice and 47 for the Secret Service Division of the Treasury Department. Abstracts of testimony were prepared in 359 cases and 6,714 letters written. The amount recovered in money and judgments was \$1,332.35.

The cases referred to this division for investigation involved forgery, false personation, perjury, subornation of perjury, disputed and contested heirship, illegal withholding of money by attorneys, over and under payments by the Government, denial of the receipt of money which the records show was paid, etc. Nearly 90 per cent. of the cases remaining on hand are those of colored soldiers and are cumbered with fraud—in many instances no fewer than half a dozen persons

claiming to be the sole lawful heir of the soldier. As the former owners of slaves and reliable persons cognizant of the early history and relation of the colored people are fast disappearing, great difficulties are encountered in detecting criminals and determining the rightful heirs of deceased colored soldiers.

During the last thirteen years my predecessors have repeatedly invited attention to the necessity of some action on the part of Congress looking to an adjustment of the claims of those colored soldiers who allege that they were defrauded of their pay and bounty by the subordinate agents of the late Freedmen's Bureau. The joint resolution of March 29, 1867 (15 Stat. 26), directed that arrears of pay and bounty due colored soldiers or their legal representatives then residing or who had resided in slave States, and whose claims were prosecuted by agents or attorneys, should be paid to the Commissioner of the Freedmen's Bureau, to be held subject to the order of the claimants on satisfactory identification. It is alleged that large amounts of money never reached the claimants, but the accounting officers have no authority to reconsider this class of cases. The only answer that can be given to an allegation of non-payment is that the money was paid to the Commissioner of the Freedmen's Bureau in accordance with law. It would seem to be only an act of tardy justice that the cases which have been brought to the attention of this office should be investigated, and I suggest that the necessary authority be conferred upon the Second Auditor and Second Comptroller to re-open them and make such an equitable adjustment in each case as the facts may warrant.

PROPERTY DIVISION.

Quarterly returns of clothing, camp and garrison equipage on hand July 1, 1889.	3,041
Received during the year	3,971
Total	7,012
Settled during the year	5,013
On hand June 30, 1890	1,999

The number of vouchers examined in the settlement of returns was 40,050. Certificates were issued in favor of 7,740 officers, mostly volunteers, who have filed claims for additional allowances under recent laws and decisions. The sum of \$4,504.56 was charged to officers for clothing, etc., not accounted for, and collections were made to the amount of \$632.86. Letters received, 8,541; letters written, 3,351.

DIVISION OF INQUIRIES AND REPLIES.

Officer making inquiry.	On hand July 1, 1889.	Received.	Answered.	On hand June 30, 1890.
Adjutant-General	1,139	5,440	6,571	8
Commissary-General	298	1,787	2,085	.....
Paymaster-General	307	5	312	.....
Commissioner of Pensions	456	3,380	3,832	4
Second Auditor .....	.....	9,304	9,289	15
Third Auditor	382	2,737	3,119	.....
Fourth Auditor	6	45	49	2
Miscellaneous .....	.....	3,923	3,923	.....
Total	2,588	26,621	29,180	29

* Calls from pay and bounty division, and ordnance, medical, and miscellaneous division for records of payments to officers and enlisted men.

Miscellaneous work.—Muster-rolls and vouchers copied for the Adjutant-General, 409; letters, final statements, affidavits, certificates of disability, special orders, applications, and other papers copied, 543; pages of foolscap used in copying, 463; signatures examined for verification, 6,819; letters written, 906.

The examination of descriptive lists, final statements, and quarterly returns of deceased soldiers of the volunteer Army has been completed; 1,727 have been filed with settlements, 590 with applications, and 9,689 have been registered and filed away for future reference. In the examination of quarterly returns reference slips have been filed with settlements or claims in all cases where the record of claims shows that a settlement has been made, or that a claim has been presented. The total number of volunteer descriptive lists, final statements, etc., properly disposed of since the systematic arrangement of these papers was commenced in 1877 is upwards of 300,000.

All final statements, quarterly returns, etc., in this division belonging to the regular army files have been registered alphabetically in the name of the soldier and can now be readily referred to. Names registered, 8,645.

The registers of payments to volunteers and the files of rejected claims transferred to this office by the Pay Department in September, 1889, are now in charge of this division. The transfer, as was anticipated, has resulted in the saving of both time and labor. Information from these records has been furnished to other divisions of the office in 8,406 cases of enlisted men and 883 cases of officers, and 11,635 of the rejected claims have been examined and disposed of, as follows: Filed with settlements, 2,352; filed with claims awaiting settlement, 1,408; returned to rejected files, 7,875.

MAIL DIVISION.

The general duties of the mail division are to carefully examine, stamp, assort, and distribute the entire incoming mail of the office, including all papers received from the Second Comptroller's Office, the Indian Office, the War Department, etc.; to inspect the outgoing mail and see that errors or irregularities are corrected; to answer all letters not relating to claims on file, and to dispose of or properly refer all letters, claims, etc.; which do not pertain to this office.

On August 1, 1889, the books of letters received, in which all claims for arrears of pay and bounty and other important papers are recorded, were transferred from the pay and bounty division to the mail division, and the work of briefing and registering claims and additional evidence is now performed in this division.

Since October 1, 1889, a detailed account of all the work of this division has been kept and the following is a summary thereof:

Letters received—		
General mail for twelve months	101, 422	
Departmental mail for nine months.....	107, 383	
		208, 805
Letters, etc., forwarded—		
General mail for twelve months.....	95, 407	
Departmental mail for nine months.....	60, 885	
		156, 292
Claims briefed and registered during eleven months.....	30, 188	
Additional evidence registered during eleven months	17, 180	
Letters written	12, 444	
Letters referred	1, 590	
Letters returned uncalled for.....	2, 107	

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department.....	440
Confirmed settlements received from the Second Comptroller entered, indexed, and filed; paymasters', 166; Indian, 2,627; miscellaneous, 819	3, 612
Miscellaneous accounts withdrawn and returned to files.....	5, 237
Vouchers withdrawn for reference.....	113, 254
Vouchers returned to files.....	130, 012
Vouchers briefed.....	315, 901
File-boxes stenciled.....	988
File-boxes briefed.....	150
Rolls repaired.....	5, 699
Letters written.....	630
Number of pages of abstracts, etc., copied.....	4, 467
Pages of mutilated and defaced muster and pay-rolls copied and compared..	1, 334

OLD ARMY DIVISION.

On December 1, 1889, this division was organized for the purpose of relieving the overcrowded pay and bounty division of certain classes of claims, so that the force of the latter division might be employed exclusively upon claims for arrears of pay and bounty which have accrued since April 13, 1861. The new division is charged with the examination and settlement of claims growing out of service in the Army prior to April 13, 1861; claims of sutlers, post-traders, laundresses, tailors, etc.; also, Soldiers' Home accounts, including claims of heirs of deceased soldiers for moneys belonging to the estates of such soldiers which have been paid to said Home under the provisions of section 4818, Revised Statutes.

The work performed in the division since its establishment is shown by the following statement:

Classes of claims.	Received from pay and bounty division, December 1, 1889.	New claims received.	Old claims revived.	Allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1890.
Arrears of pay, etc., (regulars and volunteers).....	281	205	105	46	154	161	230
Sutlers, post-traders, laundresses, tailors, etc.....	25	22	6	23	8	12	10
Total.....	306	227	111	69	162	173	240

The amount of claims allowed was \$4,179.42, namely: Claims for pay, etc., \$2,424.52; miscellaneous claims, \$1,754.90.

Section 4818, Revised Statutes, sets apart and appropriates for the support of the Soldiers' Home all moneys belonging to the estates of deceased soldiers remaining unclaimed for three years and all forfeitures by desertion, and section 1 of the act of February 26, 1889, (25 Stat., 716) limits the examination of Soldiers' Home accounts to those which accrued subsequent to March 3, 1881. Under these laws the accounts of 12,349 deserters and others have been examined since December 1, 1889. In 6,661 cases amounts aggregating \$157,099.82 were found due the Soldiers' Home and were placed to the credit of the permanent fund established by section 8, act March 3, 1883 (22 Stat. 565). In the remaining 5,688 cases nothing was found due the Home. The settlement of these cases involved the examination of 47,623 vouchers.

The time of one clerk has been taken up in answering inquiries relative to old Army services and in furnishing information to other divisions of the office, and two clerks have been employed in restoring dilapidated records. Letters written, 5,106.

RECAPITULATION.

Description of accounts, etc.	On hand July 1, 1889.	Received.	Disposed of.	On hand June 30, 1890.
<i>Disbursing accounts.</i>				
Army paymasters	102	424	496	120
Recruiting, ordnance, medical, and miscellaneous	291	1,558	1,583	266
Indian agents	447	893	901	439
Total disbursing accounts	930	2,375	2,980	825
<i>Claims.</i>				
Arrears of pay and bounty, including claims prior to 1861	55,850	29,636	25,316	60,170
Indian	34	3,406	3,423	17
Total claims	55,884	33,042	28,739	60,187
<i>Property accounts.</i>				
Clothing, camp and garrison equipage	3,041	3,971	5,013	1,999
Indian	461	774	849	386
Total property accounts	3,502	4,745	5,862	2,385
Aggregate number of accounts and claims...	60,316	40,662	37,581	63,397

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	\$28,170,782.23
Less repayments on account of unexpended balances, etc	984,204.25
Net amount paid out	27,186,577.98
Total number of letters written, including 3,150 not reported by divisions	246,496
Average number of clerks employed	210

COMPARATIVE STATEMENT OF ACCOUNTS AND CLAIMS SETTLED DURING THE LAST SIX YEARS.

Accounts and claims settled and disposed of.	1885.	1886.	1887.	1888.	1889.	1890.
Disbursing officers' accounts	3,547	4,179	3,258	3,199	2,490	2,980
Property accounts	5,163	5,588	4,734	4,100	3,584	5,862
Claims for pay and bounty	17,301	16,638	24,663	20,331	19,221	25,316
Indian claims	3,007	3,184	3,825	3,492	4,036	3,423
Total	29,018	29,589	36,480	31,122	29,331	37,581

AMOUNTS INVOLVED.

Accounts and claims settled and disposed of.	1885.	1886.	1887.	1888.	1889.	1890.
Disbursing officers' accounts, etc	\$21,115,754.50	\$29,821,044.14	\$25,996,914.98	\$32,309,742.07	\$18,611,709.00	\$26,415,227.30
Claims for pay and bounty	540,064.52	787,717.30	1,016,456.49	930,732.03	845,300.88	1,176,021.44
Indian claims	4,050,446.08	4,388,790.75	3,813,005.95	3,898,455.33	4,713,519.98	3,962,265.90
Total	25,706,265.70	34,997,552.19	30,826,377.42	37,138,929.43	24,170,529.95	31,553,514.64

CONDITION OF PUBLIC BUSINESS.

The number of Army paymasters' accounts remaining unsettled on June 30, 1890, was 120, being 72 less than the number on hand a year previously. These accounts have been rendered to this office to include March, 1890, and audited to include December, 1889. The unsettled accounts of ordnance, medical, and other disbursing officers adjusted in the Ordnance, Medical, and Miscellaneous Division are 266 against 291 in June, 1889, a gain of 25. Only 1,999 Army property accounts (returns of clothing, camp, and garrison equipage) remain unadjusted, the number at the close of last year being 3,041. I consider that all the accounts above mentioned have been audited as nearly up to date as it is practicable to bring them. As a rule they are rendered in excellent shape, and reflect credit not only upon the disbursing officers themselves but also upon the administrative bureaus of the War Department whose province it is to keep a strict watch over expenditures and see that the accounts and vouchers for such expenditures are transmitted to the accounting officers of the Treasury in proper form.

The number of Indian accounts and claims on hand has been reduced from 942 to 842. There are still, however, several of the larger agencies whose accounts are in arrear, but with the present corps of examiners it is believed that a short time will suffice to bring the settlements as nearly up to date as is either desirable or feasible.

On June 30, 1889, 2,588 inquiries and calls for information remained unanswered in the Division of Inquiries and Replies. By the end of December the number had been reduced to 97, and since then the current work of the division has been disposed of within forty-eight hours after its receipt. The total number of inquiries received during the fiscal year was 26,621, and the number answered was 29,180, an increase of 7,516 inquiries and 9,831 answers, as compared with 1889.

These facts and figures indicate that, so far as the accounts of disbursing officers and calls for information are concerned, the public business entrusted to my charge is in satisfactory condition. In the matter of claims for arrears for pay and bounty which have accrued since April 13, 1861, the exhibit is not so satisfactory. The number of these claims received during the year (including 3,899 old claims previously disallowed but now revived under recent laws or decisions) was 29,298, being 2,480 less than the number received in 1889; the number allowed was 9,154 amounting to \$1,171,842.02, being 2,500 claims and \$326,541.14 in excess of last year's figures; the number disallowed was 10,198, and the number referred elsewhere was 5,560, against 8,686 disallowed and 3,881 referred in 1889. It will thus be seen that 5,691 more claims were disposed of in 1890 than in 1889, and yet, notwithstanding this increase in the amount of work performed, there were 4,080 more claims on hand unsettled on June 30, 1890, than on June 30, 1889. This is explained by the simple fact that claims are being presented faster than they are settled—29,298 having been filed during the fiscal year 1890 while only 25,218 were finally disposed of. It is my purpose to adopt measures which, I trust, will result in a considerable improvement in this branch of business.

By inspection and actual count it is found that the status of the 59,930 claims on hand is as follows:

On the desks of the auditing clerks, to be settled in their proper order.....	3,283
Awaiting examination, additional evidence, etc.....	45,406
Additional to settlements.....	11,241
Total	59,930

With regard to those claims classed as "additional to settlements" it should be stated that in some cases it is possible that, under existing laws and rulings, the present applicants may be entitled to allowances which were denied to the original claimants, but the probabilities are that the greater part of the additional claims possess no merit whatever. An examination of the records and the facts presented will, however, be necessary in each case.

RECORDS TRANSFERRED FROM THE PAY DEPARTMENT.

As stated in last year's report, 1,551 registers of payments to volunteers, not required in the transaction of the current business of the Pay Department, were transferred to this office in September, 1889. On examination it was found that many of the books were in a dilapidated condition, the result of long and constant use, and that the records of payments to officers contained nearly 15 per cent. of payments to enlisted men which should have been entered in other registers; also, that in many instances payments to individuals were not registered under the proper letters. Errors of other kinds were found and the question arose whether it would be better to rebind, recopy, and correct the registers, or restore them in some other manner. After due consideration I decided to adopt the card-index system in use in the record and pension division of the War Department, and the work of card-indexing the registers was commenced in January last. About 650,000 cards will be required. Up to September 30 the number of cards written was 235,740, and the entire work will be completed much earlier than was estimated, and at considerable less cost than the copying of only a portion of the records would have involved. The cards already assorted are in daily use, and any payment registered on these cards can be found in a fraction of the time that it would have required to find such payment in the original book record.

DISALLOWED CLAIMS.

For several years past it has been a matter of comment that the majority of claims for pay and bounty presented to this office have been disallowed for the reason that the claimants have already received all they are entitled to, and in many instances much more. From 1881 to 1890, inclusive, a period of ten years, the number of claims formally disallowed after full examination in the office of the Second Auditor and Second Comptroller was 87,719, while the number allowed during the same period was only 56,580; in other words, there were more than 60 per cent. of worthless claims and less than 40 per cent. of meritorious ones, and during the same period nearly 30,000 claims were received which should have been presented elsewhere.

How to prevent the filing of claims by persons to whom nothing is due is a problem not easily solved. But it occurred to me that if old soldiers and their heirs knew that by simply writing to this office they could learn, for the mere cost of postage, whether or not they had a valid claim against the United States, they might be induced to take that course instead of employing an attorney at a cost of one or two dollars for notarial fees, etc., and imposing upon the accounting officers the task of making a formal settlement declaring that nothing is due from the Government.* Accordingly I prepared a circular letter for

* All claims formally presented to this office must be examined and certified to the Second Comptroller whether any balance be due the claimant or not. See section 277, Revised Statutes, and paragraphs 388 and 389, Second Comptroller's Decisions, vol. 2.

the information of soldiers and their heirs, a copy of which is appended to this report.

USELESS BOOKS AND PAPERS.

In pursuance of the provisions of the act to provide for the disposition of useless papers, approved February 16, 1889, which was construed to include useless books as well as papers, a full statement and description of such books and papers on file in this office was transmitted to the Secretary of the Treasury November 1, 1889, and published in Senate Ex. Doc. No. 44, Fifty-first Congress, first session, pp. 25 to 108. All the documents mentioned in that report have been removed under the direction of the chief clerk of the Treasury Department.

THE PROMPT PAYMENT OF CLAIMS.

With a view to securing the prompt payment of claims for arrears of pay and bounty due for services in the late war, an estimate of the amounts required to pay such claims as might be certified by the Second Auditor and Second Comptroller up to June 30, 1891, was submitted to the Secretary of the Treasury in December, 1889, and by him transmitted to Congress with a recommendation that appropriations be provided for the payment of these claims at the time they are found to be due by the accounting officers. (See House Ex. Doc. No. 116, Fifty-first Congress, first session). In the urgent deficiency act, approved April 4, 1890, provision was made to pay claims certified to June 30, 1890, and the general deficiency act, approved September 30, 1890, made appropriations for claims certified during the fiscal year ending June 30, 1891. The appropriations made by these acts are what are known as "indefinite appropriations"—that is, no specific sums are named, but sufficient funds are provided to meet all demands.

In the estimate submitted to the Secretary it was stated that the sum of \$390,000 would be required to pay claims to be certified up to June 30, 1890, and \$680,000 for claims to be certified during the fiscal year 1891. I considered the estimate sufficiently liberal to cover any probable increase in the number of claims certified, but it proved to be too low. The amount of claims certified to June 30, 1890, on account of "pay of two and three year volunteers," "bounty to volunteers and their widows and legal heirs," and "bounty under the act of July 28, 1866," was \$419,225.50, being nearly \$30,000 more than I anticipated, while the amount certified from July 1 to October 13, 1890, is \$262,000, from which I judge that about \$1,000,000 will be required for the fiscal year 1891, or \$320,000 more than was estimated. If definite appropriations, based upon the estimates submitted, had been made for these claims payment would have been seriously delayed in many cases for want of funds, but as indefinite appropriations were provided every claim has been referred to the pay department for payment as soon as completed, while the actual expenditure is not one cent more than it would have been if Congress had appropriated only the exact amount of each certified claim.

J. N. PATTERSON,
Auditor.

The Honorable SECRETARY OF THE TREASURY.

APPENDIX.

CIRCULAR LETTER FOR THE INFORMATION OF SOLDIERS AND THEIR HEIRS.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., September 22, 1890.

Your attention is called to the fact that much unnecessary labor, trouble, and expense are imposed both upon you and this office by frequent erroneous and misleading statements, published by a certain class of claim agents, and in the public press, in regard to pay and bounty alleged and presumed to be due soldiers or their heirs, or that *may* become due by subsequent legislation or new rulings.

In this business the agent usually seeks the claimant and sends circulars and blanks all over the country to the uninformed, representing that they have not been paid all pay or bounty due them; that by some new law, or "bill," pending in Congress, they will be or may be entitled to further pay or bounty. A small fee in advance (two or three dollars) is usually required for expenses, with friendly assurances that no more will be demanded unless the claim be allowed. The fee is paid, the application filed, and in the end disallowed, but the attorney has received his little advance fee, which was all he expected, and so he continues the hunt for new claimants from whom new fees can be obtained. From 20 to 200 or more of these claims are sometimes filed in one package by one firm, and as a natural consequence over 60 per cent. of all claims received are rejected as devoid of merit. As it takes the same amount of time and labor to dispose of such claims as it does to settle the just and meritorious ones, the prompt settlement of the latter claims is greatly retarded and the correspondence of this office greatly increased.

Now, this can be obviated to a great extent if claimants who really think that they are entitled to more pay and bounty will write directly to the Second Auditor of the Treasury, stating separately and fully the facts in each case, what is claimed or what information is desired, with the full name, company, and regiment of each soldier or officer whose pay, etc., is claimed, and, if practicable, the date and period of enlistment and the date of discharge.

On receipt of such requests by the Second Auditor, correct, satisfactory, and prompt replies will be made thereto, and thus the true interests and legal rights of claimants will be promoted.

J. N. PATTERSON,
Second Auditor.

N. B.—The name, company, and regiment of the soldier must be given in every communication.

(No. 11.)

REPORT OF THE THIRD AUDITOR.

**TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., October 1, 1890.**

SIR: I have the honor to submit herewith the operations of the several divisions of this office for the fiscal year ended June 30, 1890.

HORSE CLAIMS DIVISION.

The whole number of claims subject to consideration during the year has been 7,184, amounting to \$980,456.60, and there have been disposed of 1,760 claims, of which 1,260 were allowed, amounting to \$162,065.72, \$30,937.94 less than sum asked by claimants; 500 claims have been rejected, amounting to \$77,166.16.

Of the claims on hand over half are in a semi-suspended condition, being held on account of deficient evidence, questions of loyalty, etc., and in the older cases, like the Mexican and Oregon wars, the post-office addresses of claimants and attorneys are lost. I contemplate having the roll of Mexican war pensioners in the pension division of this office examined, with a view of locating the claimants, so that the opportunity can be certainly given to furnish the corroborative testimony now lacking.

Claims.	Number.	Amount.
Claims on hand June 30, 1889, as per report	5,236	\$686,864.89
Recorded during the fiscal year	1,811	273,272.12
Reconsidered during the fiscal year	137	20,319.59
Total	7,184	980,456.60
Reported allowed during the fiscal year	1,260	162,065.72
Reported disallowed on the allowed claims		30,937.94
Reported rejected during the fiscal year	500	77,166.16
Total	1,760	270,169.82
Deducting claims disposed of, there remain on hand June 30, 1890	5,424	710,286.78
Old claims on hand June 30, 1890	2,952	.....

Number of pieces of mail received during the fiscal year	16,385
Number of letters written during the fiscal year	15,182
Briefs prepared	2,576
Clerks employed	7

MILITARY DIVISION.

Money accounts.	On hand.		Received.		Settled.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermaster accounts	391	\$963,945.88	2,751	\$9,449,477.85	2,335	\$8,596,737.02
Engineer accounts	213	2,509,281.88	740	14,304,273.09	749	14,176,762.37
Subsistence accounts	1,375	1,387,216.78	1,769	1,944,100.18	2,413	2,624,785.88
Signal accounts	36	390,061.24	97	340,826.33	49	476,213.77
Total	2,015	5,230,505.78	5,357	26,038,677.45	5,546	25,874,499.04

Money accounts.	Unsettled.		Supplemental.		Property returns.			
	No.	Amount.	No.	Amount.	On hand.	Re-ceived.	Set-tled.	Un-settled.
Quartermaster accounts	807	\$1,816,686.71	572	\$140,967.99	501	2,973	3,047	427
Engineer accounts	204	2,636,792.60	14	24,093.72	32	1,427	1,202	257
Subsistence accounts	731	686,531.08	163	9,110.90	565	2,677	2,944	298
Signal accounts	84	254,673.80	23	1,558.44	68	14	82	.....
Total	1,826	5,394,684.19	772	175,731.05	1,166	7,091	7,275	982

RECAPITULATION.

	No.	Amount.
Money accounts:		
On hand per last report	2,015	\$5,230,505.78
Received	5,357	26,038,677.45
Supplemental settlements	772	175,731.05
Total	8,144	31,444,914.28
Money accounts:		
Regular settlements reported	5,546	25,874,499.04
Supplemental settlements reported	772	175,731.05
Total	6,318	26,050,230.09
Remaining on hand	1,826	5,394,684.19

Letters written	6,264
Vouchers examined	870,652
Pages MSS. written	19,344
Clerks employed	23
Calls answered	7,127

WHEN THE UNSETTLED ACCOUNTS WERE RECEIVED.

Months.	Quartermaster.		Engineer.		Subsistence.		Signal.		Total.
	1889.	1890.	1889.	1890.	1889.	1890.	1889.	1890.	
January		3		7		63		12	85
February		30		34				23	87
March		168		12		2		8	190
April		183		44		455	1	3	686
May		221		55		2	2	7	287
June		202		44				6	252
July							2		2
August							2		2
September									
October					13		6		19
November					72				72
December			8		124		12		144
Total		807	8	196	209	522	25	59	1,826

CLAIMS DIVISION.

	Number of claims.	Amount claimed,	Amount allowed.
<i>Miscellaneous claims.</i>			
On hand July 1, 1889	1,965	\$186,629.21	
Received during the year	8,634	1,788,719.11	
Total	10,599	1,975,348.32	
Disposed of during the year	6,175	1,792,766.07	\$1,405,858.59
On hand June 30, 1890	4,424	182,582.25	
<i>Vessels, etc., lost in military service.</i>			
On hand July 1, 1889	4	16,500.00	
Received during the year	4	1,350.00	
Total	8	17,850.00	
Disposed of during the year	5	1,425.00	75.00
On hand June 30, 1890	3	16,425.00	
<i>Oregon and Washington Indian war of 1855-'56.</i>			
On hand July 1, 1889	623	5,271.12	
Received during the year	38	3,107.11	
Total	661	8,378.23	
Disposed of during the year	44	3,836.11	3,491.38
On hand June 30, 1890	617	4,542.12	
<i>State war claims.</i>			
On hand July 1, 1889	26	656,503.48	
Received during the year	3	7,119.33	
Re-opened during the year	5	1,173,280.27	
Total	34	1,836,903.08	
Disposed of during the year	8	1,193,966.84	194,036.98
On hand June 30, 1890	26	642,936.24	

COLLECTION DIVISION.

Months.	Cases and letters entered on register.	Letters written.	Answers to inquiries in pension cases, wars 1812 and 1861-65.	Answers to inquiries in pension cases from accounts of quarter-masters.	Cases from Court of Claims, Attorney-General, horse claims, and claims divisions.	Accounts examined.	Transcripts prepared.	Pages copied.	Pages compared.	Names indexed.	Cases prepared for suit.
1889.											
July.....	211	213	55	32	112	5,271	4	428	428		
Aug.....	192	269	61	31	137	6,036	13	748	748		
Sept.....	166	223	44	24	122	4,427	13	478	623		
Oct.....	232	249	56	7	182	5,273	4	513	636		
Nov.....	162	291	62	40	189	5,280	11	739	1,167	633	
Dec.....	142	225	44	32	130	4,596	17	687	918	271	
1890.											
Jan.....	154	235	46	43	153	4,660	6	373	581	390	
Feb.....	144	228	71	38	128	6,179	4	286	1,235	412	
Mar.....	230	287	79	61	166	6,242	12	280	1,106	391	2
Apr.....	219	251	72	50	140	5,062	4	388	388		
May.....	190	285	94	58	129	5,742	1	36	29	247	
June.....	210	238	60	54	120	5,036	5	141	282	911	
Total...	2,252	2,994	744	470	1,708	63,804	92	4,709	8,141	3,255	2

	Cases referred by Department of Justice, horse claims, and claims divisions, for examination.	Pension claims referred for evidence of service in war of 1812, and in State militia during the war of the rebellion.	Pension claims referred for evidence of service in the Quarter-master's Department in the Mexican and late war of the rebellion.	Miscellaneous inquiries, chiefly from the Court of Claims, relating to cases pending in that court.	Requests for certified transcripts from settlements and officers, accounts on file in this office.	Requests for suit against disbursing officers and failing contractors.
Cases on hand July 1, 1889.....	543	13	49		2	
Cases received during the fiscal year.....	716	771	408	521	90	4
Total number of cases.....	1,257	784	457	521	92	4
Cases disposed of during the year.....	1,106	744	420	521	92	2
Cases on hand July 1, 1890.....	153	40	37			2

Number of Treasury settlements examined in investigation of the above reported cases, 63,804.
 Number of clerks employed during the year, 16.
 Amount realized from suits against delinquent officers during fiscal year, \$4,003.33.

MISCELLANEOUS DIVISION.

RE-IMBURSEMENT SECTION.

Number of claims on hand July 1, 1889.....	188
Number of claims received during fiscal year	2, 557
Total	2, 745
Number of claims reported to Second Comptroller during fiscal year (amount involved, \$102,816.61)	2, 374
On hand June 30, 1890	371
Letters received.....	4, 779
Letters written.....	6, 414
Re-imbusement vouchers examined.....	16, 311
Blanks mailed applicants.....	4, 703

Sixty-three claims were referred to the Secret Service Division for investigation, and sixty have been returned with reports. Number of clerks employed, 7.

COPYING SECTION.

Names indexed.....	16, 743
Difference sheets copied.....	3, 803
Difference sheets registered.....	857
Difference sheets compared.....	5, 075
Miscellaneous papers copied.....	3, 165
Miscellaneous papers compared.....	4, 687
Miscellaneous papers registered.....	384

RECORDS AND FILES SECTIONS.

New settlements added to the files.....	16, 221
As follows:	
Accounts of quartermasters, engineers, signal service, and subsistence.....	2, 303
Pension agents' accounts and re-imbusement settlements.....	2, 800
Miscellaneous claims.....	3, 321
Property returns.....	7, 797
Miscellaneous papers filed.....	11, 750

The payment of re-imbusement claims, under section 4718 of the Revised Statutes, by pension agents, having proven impracticable and unsatisfactory, a return to the former method was recommended, and by direction of the Secretary, after July 1, 1890, such claims were to be "certified to the Secretary of the Interior for requisition upon this Department, and payment by warrant upon the Treasurer of the United States." In accordance with this order, the settlement of claims was discontinued June 12, so that all claims allowed by the accounting officers should reach the pension agents for payment before the close of the fiscal year, and before the appropriation was exhausted. This accounts for the number of claims on hand at the close of the fiscal year. Ordinarily there would not have been to exceed two hundred.

The very elaborate reports of the different divisions show a decided increase in the volume of business during the past year, aggregating in number of claims and financial amount any previous annual accounting of this office. The duties of this Bureau are such that a continuing increase will mark each year's record, for the business coursing through its ledgers and subject to its official scrutiny pertains very largely to and touch appropriations that provide for and keep apace with the necessities, growth, and development of our country, and the auditing of the just and humane pension allowance to the disabled soldiery of the war for the Union, which for the fiscal year amounted to over \$100,000,000. The recent pension legislation will very largely increase the labor of this office. Every voucher incident to the army pension appropriation and its classified allowances, and every change on the

rolls of pensioners by death, removal, reissue, etc., has its place upon our records, and as the beneficent policy of the government broadens its scope and reaches out in its patriotic and commendable generosity to help those who made sacrifices for the perpetuity of the Republic, it is essential for a prompt and correct disbursement to the pensioners that the auditing of this fund in all its details be not hindered by insufficient clerical help. I have prepared a comparative statement showing the nature of work and amount involved in the Pension Division during the fiscal years 1889 and 1890, respectively. (See Exhibit E.)

It would seem that the claims for lost horses during the wars of this country, and especially the rebellion, had about all been presented and disposed of, but there appears to be but slight diminution, and in the consideration of these cases the investigation is much more difficult by reason of the lapse of time and the particular care always necessarily taken to have corroborated in every feature the representation of *ex parte* evidence. The approximate number of cases allowed for horses lost during the late war is 19,620.

The work of arranging the slip transcripts from the company, regimental, and paymaster's rolls of soldiers of the war of 1812 has progressed far enough to warrant the commencement of a series of dictionatorial registers, as originally contemplated. The rolls and records are very much worn and mutilated, and with the daily usage consequent upon examinations as to service for use of the Pension Office they would soon be beyond the possibility of repair or duplication. Under the contemplated transfer to registers the record of each soldier is so comprehensive that by the dictionatorial arrangement in book form the most complete information of all the details of his service can be obtained without the delay and search of official documents in the different files. In addition to the numerous official calls growing out of claims based on service in that war, there is a very general inquiry from county historians and from members of families for data as to particular companies and regiments, or to individual members for historical and genealogical purposes, so that aside from the saving of labor in connection with the official investigations incumbent on this office it will be a concise reference of pretty general utility.

The files of this office, valuable to the Government beyond an approximate estimate, should be better protected from the liability of fire. Every possible precaution is taken by the force in charge, but the surroundings are very inflammable, and notwithstanding the care exerted, still the great interests locked up in these archives give the remotest contingency of their injury or destruction a very potent feeling of anxiety and solicitude.

The work of this Bureau is well in hand, the force at present being substantially engaged on current business. For the coming year it may be, however, necessary to have additional clerks, principally on account of the increase of the pension list. I have consolidated the Miscellaneous Division, and am contemplating a further merging of divisions to conform to the natural lines upon which a practical business judgment would suggest this Bureau should be adjusted.

At present there are six divisions. The Claims Division adjusts claims for supplies purchased or appropriated by the Army; for vessels, horses, cars, engines, and other means of Army transportation and railroad stock purchased or lost in the military service; for the occupation of real estate for military purposes; for court-martial fees, traveling expenses, etc.; those growing out of the various Indian wars; those of various descriptions under special acts of Congress; and

those not otherwise assigned for adjudication; claims of States and Territories under various acts of Congress for expenses incurred in the suppression of the rebellion, Indian hostilities, and border invasions, and has a force of eighteen clerks.

The Book-keeper's Division keeps accounts of appropriations upon which requisitions are drawn by the Secretary of War and the Secretary of the Interior, and has a force of eight clerks. A statement of the operations of this division for past year will be found appended hereto, marked Exhibit L.

The Military Division adjusts accounts of quartermasters for transportation of the Army and supplies; the purchase of clothing, camp and garrison equipage, horses, mules, forage, fuel, etc.; the erection and repairs of quarters, barracks, hospitals, offices, and stables; payment to hired men and soldiers on extra duty; expenses incurred in the apprehension of deserters; hire of escorts, expresses, interpreters, spies, and guides; burial of officers and soldiers; care of national cemeteries, and all other authorized expenses of the Army not otherwise assigned; support of the Military Academy and military prisons; accounts of commissaries and acting commissaries for purchase, preservation, and distribution of provisions and stores necessary for the subsistence of the Army; accounts of engineers for construction and preservation of fortifications and breakwaters, improvement of rivers and harbors, and surveys on the coasts, lakes, and rivers; accounts of the Signal Service for Army signaling, the construction and repair of military telegraphs, and the observation and report of storms for the benefit of commerce, and has a force of twenty-three clerks.

The Army Pension Division adjusts agents' accounts for payment of Army pensions and conducts correspondence and all other business connected therewith, and adjusts, under section 4718, Revised Statutes, claims for expenses on account of last sickness and burial of deceased pensioners, and has a force of forty-four clerks. A full statistical account of the operations of the Pension Division will be found in the Appendix under the following headings:

EXHIBIT A.—Report of the operations of the Pension Division for year ending June 30, 1890, showing the number of "Army pensions," "Arrears," "Special," and "Supplemental," and the amounts involved.

EXHIBIT B.—Amount of arrears of Army pensions disbursed by pension agents during fiscal year.

EXHIBIT C.—Accounts of pension agents and amounts involved on hand July 1, 1889, received and audited during the fiscal year, and remaining on hand June 30, 1890.

EXHIBIT D.—Miscellaneous accounts received and audited during the fiscal year.

EXHIBIT E.—Comparative statement showing the nature of work and amount involved in Pension Division during fiscal years 1889 and 1890, respectively.

EXHIBIT F.—Comparative statement of accounts paid by pension agents during period from July 1, 1882, to June 30, 1890, and work of Third Auditor's Office in auditing such accounts for same period.

EXHIBIT G.—Comparative statement showing disbursements by pension agents to pensioners and examining surgeons during the fiscal years 1886, 1887, 1888, 1889, and 1890, and entire expenses of the agencies during said years, including salaries, clerk hire, rent, fuel, lights, and contingent expenses, and the average cost for each \$1,000 disbursed.

EXHIBIT H.—Consolidated statement of work on hand at date of consolidation of agencies, July 1, 1887, amount received and disposed of each fiscal year since that date, and amount remaining on hand at close of each fiscal year; also average number of clerks employed each year.

EXHIBIT I.—Consolidated report for the year ending June 30, 1890.

EXHIBIT J.—Statement showing amounts advanced to and disbursed by pension agents during fiscal year ending June 30, 1890; also balances covered into the Treasury during the year, and balances remaining in hands of agents June 30, 1890.

EXHIBIT K.—Statement of amounts paid to each class of pensioners, etc., as shown by accounts-current of pension agents, during year ending June 30, 1890.

The Collection Division prepares transcripts of accounts of defaulting officers reported for suit; examines all cases for information from the files in the office in various matters, including reports on evidence relating to claims for bounty land and pensions to soldiers of the war of 1812, and has a force of fifteen clerks.

The Horse Claims Division adjusts claims for compensation for horses and equipage lost by officers and enlisted men in the military service and of other persons for horses, mules, oxen, wagons, sleighs, and harness while the same was in the military service by impressment or contract, and has a force of six clerks.

The files are in charge of the Deputy Auditor, and have a force of three clerks and three laborers. More space is required and can not be much longer delayed if the records are to be kept with system and preserved with that care their importance demands.

Very respectfully,

Hon. WM. WINDOM,
Secretary of the Treasury.

W. H. HART,
Auditor.

APPENDIX.

Exhibit A.—REPORT OF THE OPERATIONS OF THE PENSION DIVISION, FOR THE YEAR
ENDING JUNE 30, 1890.

	Army pensions.		"Arrears."		Special.		Supplemental.		Total.	
	No.	Amount involved.	No.	Amount involved.	No.	Amount involved.	No.	Amount involved.	No.	Amount involved.
On hand per last report	58	\$16,446,113.26	204	\$6,771.42					262	\$16,452,884.68
Received during current year	286	102,096,144.29	229	15,098.77	432	\$20,785.75	67	\$50,673.45	1,014	102,182,702.26
Total	344	118,542,257.55	433	21,870.19	432	20,785.75	67	50,673.45	1,276	118,635,586.94
Reported during current year	270	90,442,756.89	205	19,390.57	432	20,785.75	67	50,673.45	974	90,533,606.66
Remaining unsettled	74	28,099,500.66	228	2,479.62					302	28,101,980.28
Total	344	118,542,257.55	433	21,870.19	432	20,785.75	67	50,673.45	1,276	118,635,586.94

Number of letters received during year ending June 30, 1890	5,479
Number of letters written during year ending June 30, 1890	8,622
Average number of clerks employed during year ending June 30, 1890	39
Average number of copyists employed during year ending June 30, 1890	2

Exhibit B.—AMOUNT OF ARREARS OF ARMY PENSIONS DISBURSED BY PENSION
AGENTS DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Agency.	Agent.	Invalids.	Widows.	Total.
Augusta, Me	John D. Anderson			
Do	John A. Clark			
Boston, Mass	B. F. Peach, jr	\$204.12		\$204.12
Buffalo, N. Y	J. Schenkelberger	1,979.32		1,979.32
Chicago, Ill	M. A. Mulligan	270.27		270.27
Do	Isaac Clements			
Columbus, Ohio	G. H. Bargar	3,320.20		3,320.20
Do	John G. Mitchell			
Concord, N. H	W. H. D. Cochrane	131.93	\$541.33	673.26
Des Moines, Iowa	C. S. Lake			
Do	S. A. Marine			
Detroit, Mich	Robert McKinstry	757.60		757.60
Do	E. H. Harvey			
Indianapolis, Ind	C. A. Zollinger	208.27		208.27
Do	N. Ensley	1,476.30		1,476.30
Knoxville, Tenn	D. A. Carpenter			
Do	William Rule	160.20	934.54	1,094.74
Louisville, Ky	D. C. Buell	717.47		717.47
Do	C. J. Walton			
Milwaukee, Wis	A. B. Judd			
Do	L. E. Pond	374.93		374.93
New York City, N. Y	F. C. Loveland	77.00		77.00
Philadelphia, Pa	William W. H. Davis			
Do	W. H. Shelmire	528.97		528.97
Pittsburgh, Pa	W. H. Barclay			
San Francisco, Cal	T. H. Allen			
Topeka, Kans	G. W. Glick	67.20		67.20
Do	Z. Kelly	210.84	2,032.54	2,243.38
Washington, D. C	S. L. Willson	2,227.60		2,227.60
Total		12,712.22	3,508.41	16,220.63

Exhibit C.—ACCOUNTS OF PENSION AGENTS AND AMOUNTS INVOLVED ON HAND JULY 1, 1889, RECEIVED AND AUDITED DURING THE FISCAL YEAR, AND REMAINING ON HAND JUNE 30, 1890.

	Army Pensions.		Arrears of Army Pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1889.....	58	\$16,446,113.26	204.	\$6,771.42	262	\$16,452,884.68
Accounts received during fiscal year.....	266	102,096,144.29	229	15,098.77	515	102,111,243.06
Total.....	344	118,542,257.55	433	21,870.19	777	118,564,127.74
Accounts reported to Second Comptroller.....	270	90,442,756.89	205	19,390.57	475	90,462,147.46
Accounts unsettled June 30, 1890.....	74	28,099,500.66	228	2,479.62	302	28,101,980.28
Total.....	344	118,542,257.55	433	21,870.19	777	118,564,127.74

Exhibit D.—MISCELLANEOUS ACCOUNTS RECEIVED AND AUDITED DURING THE FISCAL YEAR.

	No.	Amount.
Supplemental settlements of pension agents' accounts.....	67	\$50,673.45
Claims for lost, destroyed, and canceled pension checks, surgeons' fees, etc.....	432	20,785.75
	499	71,459.20
Notices of issue of original pension certificates recorded.....		69,850
Increase pension certificates recorded.....		62,575
Restoration pension certificates recorded.....		1,943
Re-issue pension certificates recorded.....		12,443
Arrears pension certificates recorded.....		403
Transfers noted on rolls.....		2,198
Changes noted on rolls.....		2,682
Corrections noted on rolls.....		3,300
Pension vouchers examined.....		1,873,680
Payments entered on rolls.....		1,867,784
Pages of abstract added.....		74,595
Pages of miscellaneous copied.....		7,147
Vouchers withdrawn from the files.....		6,258
Names, etc., transcribed.....		66,650
Letters:		
Received and registered.....		5,479
Written.....		8,622
Indexed.....		10,715
Pension checks verified before payment, involving \$51,625.97.....		1,211
Certificates of deposit designated for "listing," involving \$3,883,644.48.....		717
Average number of clerks employed.....		39

Exhibit E.—COMPARATIVE STATEMENT SHOWING NATURE OF WORK AND AMOUNT INVOLVED IN PENSION DIVISION DURING FISCAL YEARS 1889 AND 1890, RESPECTIVELY.

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REPORT ON THE FINANCES.

Class of work.	Fiscal year 1889.		Fiscal year 1890.		Increase during 1890.		Decrease during 1890.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.
Pension Office notices recorded:								
Originals	42,904		69,850		26,946			
Increases	54,063		62,575		8,512			
Reissues	9,019		12,443		3,424			
Restorations	1,675		1,943		268			
Arrears	14,849		403				14,446	
Transfers noted on rolls	1,912		2,198		286			
Changes noted on rolls	3,345		2,682				663	
Corrections noted on rolls	2,893		3,300		407			
Pension vouchers examined	1,712,830		1,873,680		160,850			
Payments entered on rolls	1,648,760		1,867,784		219,024			
Pages of abstract added	66,441		74,595		8,154			
Pages of miscellaneous copied	3,635		7,147		3,512			
Vouchers withdrawn from files	5,937		6,258		321			
Names and dates transcribed	161,747		66,650				95,097	
Letters:								
Received and registered	5,025		5,479		454			
Written	8,017		8,622		605			
Indexed	8,801		10,715		1,914			
Pension checks verified (and names of payees changed) before payment	645	\$25,806.03	1,211	\$51,625.97	566	\$25,819.94		
Certificates of deposit designated for listing—appropriations and personal credits	613	2,773,695.92	717	3,883,644.48	104	1,109,948.56		
Pension agents' accounts, current, examined and posted	484		* 515		31			
Pension agents' accounts stated and sent Second Comptroller	360	80,887,063.60	475	90,462,147.46	115	9,574,083.80		
Supplemental settlements of pension agents' accounts	45	74,748.92	67	50,673.45	22			\$24,075.47
Special accounts, lost checks, surgeons' fees, etc., received and settled	611	48,733.41	432	20,785.75			179	27,947.66
Total papers acted upon, and amounts involved	3,754,611	83,810,047.88	4,079,741	94,463,877.11	435,515	10,710,852.36	110,385	52,023.13
Deduct			3,754,611	83,810,047.88	110,385	52,023.13		
Net increase of work during fiscal year 1890			325,130	10,658,829.23	325,130	10,658,829.23		

* Amount involved \$102,111,243.06

† Amount involved 87,869,614.62

Increase during 1890 14,241,628.44

Exhibit F.—COMPARATIVE STATEMENT OF ACCOUNTS PAID BY PENSION AGENTS DURING PERIOD FROM JULY 1, 1882, TO JUNE 30, 1890, AND WORK OF THIRD AUDITOR'S OFFICE IN AUDITING SUCH ACCOUNTS FOR SAME PERIOD.

Period.	Paid by pension agents.		Audited.		Excess.		Deficiency.		Average No. clerks employed.	Average No. vouchers passed per clerk.
	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.		
Fiscal year—										
1883	1, 143, 612	\$59, 986, 313. 39	971, 872	\$41, 570, 820. 66	.....	.....	171, 740	\$18, 415, 492. 73	22	44. 176
1884	1, 226, 119	57, 398, 826. 42	1, 154, 811	49, 416, 820. 05	.....	.....	71, 308	7, 982, 006. 37	26	40. 569
1885	1, 284, 367	64, 873, 400. 38	1, 620, 850	95, 003, 088. 46	336, 483	\$30, 129, 688. 08	.....	.....	33	49. 116
1886	1, 375, 959	69, 766, 467. 60	1, 912, 294	96, 729, 477. 15	536, 335	32, 963, 009. 55	.....	.....	30	63. 743
1887	1, 502, 749	73, 688, 318. 87	1, 461, 971	73, 233, 412. 58	.....	.....	40, 778	454, 906. 29	21	69. 617
1888	1, 703, 869	78, 679, 368. 14	1, 666, 832	78, 204, 002. 60	.....	.....	37, 037	475, 365. 54	18	95. 379
1889	1, 857, 713	87, 656, 786. 42	1, 712, 830	80, 887, 063. 60	.....	.....	144, 883	6, 769, 722. 82	20	85. 641
1890	2, 052, 393	104, 874, 839. 64	1, 873, 680	90, 462, 147. 46	.....	.....	178, 713	14, 412, 692. 18	23	81. 464
Total	12, 146, 781	590, 924, 320. 86	12, 375, 140	605, 506, 832. 56	872, 818	63, 092, 697. 63	644, 459	48, 510, 185. 93	.....	.....
Deduct .....	.....	.....	12, 146, 781	590, 924, 320. 86	644, 459	48, 510, 185. 93	.....	.....	.....	.....
Net gain .....	.....	.....	228, 359	14, 582, 511. 70	228, 359	14, 582, 511. 70	.....	.....	.....	.....

THIRD AUDITOR.

Exhibit G.—COMPARATIVE STATEMENT, SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING THE FISCAL YEARS 1886, 1887, 1888, 1889, AND 1890, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES, CLERK HIRE, RENT, FUEL, LIGHTS, AND CONTINGENT EXPENSES, AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.

Agency.	Year 1886.			Year 1887.			Year 1888.			Year 1889.			Year 1890.		
	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.	Disbursements.	Expenses.	Cost for each \$1,000 disbursed.
Augusta, Me.....	\$2,021,596.13	\$10,496.22	\$5.19	\$2,238,329.02	\$8,421.94	\$3.76	\$2,307,658.05	\$8,598.17	\$3.72	\$2,509,774.06	\$8,898.59	\$3.54	\$2,667,948.26	\$9,961.73	\$3.73
Boston, Mass.....	3,580,926.55	16,667.51	4.65	3,927,356.81	14,365.08	3.62	4,015,599.39	15,285.50	3.80	4,680,210.86	15,442.09	3.30	5,514,271.14	15,035.77	2.73
Buffalo (formerly Syracuse), N. Y....	4,091,369.96	18,189.76	4.44	4,687,573.09	14,503.75	3.09	4,584,383.40	14,885.32	3.25	4,934,343.45	15,432.38	3.12	5,751,605.00	15,328.92	2.67
Chicago, Ill.....	5,739,477.53	23,457.54	4.08	6,240,484.47	18,837.10	3.02	6,736,781.67	20,847.45	3.09	7,165,562.55	21,200.00	2.96	8,640,294.80	21,698.80	2.51
Columbus, Ohio.....	6,241,766.86	25,000.41	4.01	7,596,773.36	21,406.58	2.82	8,328,953.32	21,669.36	2.61	9,516,330.51	22,349.55	2.35	11,213,645.08	26,177.28	2.33
Concord, N. H.....	2,277,244.40	12,420.94	5.45	2,441,808.81	9,804.40	4.02	2,380,633.14	10,219.71	4.25	2,657,348.82	10,742.60	4.04	2,885,995.19	9,624.64	3.03
Des Moines, Iowa.....	3,926,786.55	14,501.95	3.69	4,523,163.02	12,690.32	2.81	4,794,840.12	13,198.16	2.75	4,963,817.55	14,619.54	2.93	6,323,894.87	15,430.38	2.43
Detroit, Mich.....	3,054,168.80	16,202.83	5.31	3,804,836.85	12,845.51	3.37	4,129,335.84	12,995.02	3.15	4,488,961.02	13,664.10	3.04	5,480,938.93	16,587.10	3.03
Indianapolis, Ind.....	5,481,046.14	23,439.83	4.27	6,385,530.26	19,050.01	2.98	7,016,535.19	20,322.57	2.89	8,432,758.75	23,650.00	2.80	9,940,531.49	25,510.98	2.57
Knoxville, Tenn.....	3,382,862.03	14,149.33	4.18	4,145,985.09	11,760.79	2.81	3,888,537.64	13,441.03	3.46	4,057,216.81	12,972.93	3.20	4,730,545.77	12,757.64	2.50
Louisville, Ky.....	2,041,245.51	8,734.55	4.22	2,418,481.94	7,960.00	3.29	2,538,716.19	8,348.21	3.29	2,832,697.87	9,037.30	3.19	3,543,040.45	9,526.95	2.50
Milwaukee, Wis.....	3,560,400.00	15,035.67	4.28	3,985,690.63	13,522.04	3.39	4,251,136.31	13,767.55	3.24	4,569,938.07	14,059.94	3.08	5,795,594.68	15,883.61	2.74
New York City, N. Y.....	2,625,003.46	21,065.94	8.03	3,270,216.28	18,244.85	5.55	3,575,256.42	17,993.19	5.02	4,070,741.83	17,987.86	4.17	4,793,712.27	21,856.39	4.56
Philadelphia, Pa.....	3,040,664.85	15,441.09	5.08	3,813,519.35	13,157.10	3.45	4,158,617.80	14,138.56	3.40	4,435,153.44	15,649.00	3.53	5,102,160.39	15,075.09	2.95
Pittsburgh, Pa.....	3,069,687.85	15,019.43	4.89	3,675,097.55	13,180.74	3.59	3,768,290.66	15,690.04	4.16	4,033,812.83	16,326.75	4.05	4,615,123.50	15,681.76	3.40
San Francisco, Cal.....	518,835.71	7,706.35	14.85	639,227.62	7,703.50	12.05	1,028,551.56	8,042.02	7.82	1,218,484.81	8,803.00	7.22	1,434,430.53	7,663.72	5.34
Topeka, Kans.....	5,048,501.89	16,761.37	3.32	5,850,951.76	13,814.19	2.36	6,539,847.58	16,079.80	2.46	7,233,466.95	17,090.17	2.36	9,443,623.80	18,977.40	2.01
Washington, D. C.....	3,772,158.64	20,432.92	4.42	3,791,012.54	17,012.52	4.49	4,372,583.99	17,617.21	4.03	5,577,263.98	20,976.40	3.76	6,706,086.14	19,919.19	2.94
Total.....	63,471,743.46	294,724.14	4.64	73,440,038.45	248,280.42	3.38	78,416,258.27	263,109.87	3.35	87,277,884.22	278,902.20	3.20	104,582,142.29	292,697.35	2.80

Exhibit H.—CONSOLIDATED STATEMENT OF WORK ON HAND AT DATE OF CONSOLIDATION OF AGENCIES, JULY 1, 1887; AMOUNT RECEIVED AND DISPOSED OF EACH FISCAL YEAR SINCE THAT DATE, AND AMOUNT REMAINING ON HAND AT CLOSE OF EACH FISCAL YEAR; ALSO, AVERAGE NUMBER OF CLERKS EMPLOYED EACH YEAR.

Period.	Pension Office notices.			Pension vouchers.			Accounts for settlement.						Average number of clerks employed.	
	Received.	Recorded.	On hand.	Paid by agents.	Received.	Examined.	On hand.	Received.		Reported to Comptroller.		Remaining on hand.		
								No.	Amount.	No.	Amount.	No.		Amount.
On hand July 1, 1877.....	4,040		4,040		243,692		243,692	291	\$2,857,304.71			291	\$2,857,304.71	.....
Fiscal year—														
1878.....	29,949	26,099	7,890	874,369	873,846	867,157	250,381	538	33,194,149.18	715	\$24,133,591.52	114	11,917,862.37	36
1879.....	41,794	36,335	13,349	830,734	835,547	968,191	117,737	256	26,123,111.64	281	25,765,870.58	89	12,275,103.43	37
1880.....	72,126	42,813	42,662	957,548	935,239	832,390	220,086	547	61,010,132.95	377	31,169,758.01	369	42,115,488.37	35
1881.....	38,434	67,142	13,954	979,811	975,911	759,773	456,224	449	50,666,841.54	555	54,973,659.39	253	37,808,670.52	36
1882.....	50,064	57,730	6,288	1,037,467	1,035,120	828,175	643,169	455	50,191,835.62	416	37,528,064.66	292	50,472,491.48	39
1883.....	60,018	18,686	47,620	1,143,612	1,123,700	971,872	794,997	1,796	55,131,872.60	1,773	41,665,163.29	315	63,939,200.79	49
1884.....	57,423	87,276	17,767	1,226,119	1,200,649	1,154,811	840,835	1,868	57,671,129.86	1,819	49,521,153.00	564	72,089,177.65	54
1885.....	70,610	81,188	7,189	1,284,367	1,353,480	1,620,850	573,465	1,862	68,264,445.43	1,874	95,106,144.35	352	45,247,478.73	52
1886.....	75,542	79,221	3,510	1,375,959	1,370,933	1,912,294	32,104	1,149	63,989,838.97	1,412	96,783,160.28	89	12,454,207.42	41
1887.....	101,363	91,710	13,163	1,502,749	1,475,809	1,461,971	45,942	681	71,817,061.56	638	73,360,997.33	132	10,910,271.65	33
1888.....	111,430	121,927	2,666	1,703,869	1,651,691	1,666,332	30,801	1,021	76,888,288.47	1,015	78,328,226.46	138	9,470,333.66	33
1889.....	144,575	122,510	24,731	1,857,713	1,843,711	1,712,830	161,682	1,140	87,993,096.95	1,016	81,010,545.93	262	16,452,884.68	35
1890.....	144,690	147,214	22,207	2,052,393	1,994,300	1,873,680	282,302	1,014	102,182,702.26	974	90,533,606.66	302	28,101,980.28	39
Total.....	1,002,058	979,851		16,826,710	16,913,628	16,631,326		13,067	807,981,911.74	12,765	779,879,931.46			
Deduct amount disposed of.....	979,851			16,631,326				12,765	779,879,931.46					
On hand June 30, 1890.....	22,207				282,302			302	28,101,980.28					

THIRD AUDITOR.

Exhibit I.—CONSOLIDATED REPORT OF THE PENSION DIVISION FOR THE YEAR ENDING JUNE 30, 1890.

Name.	Letters.				Pensioners.								Vouchers examined.	Payments entered.	Pages abstract added.	Pages, miscellaneous, copied.	Payments corrected.	Names and dates transcribed.	Vouchers withdrawn from files.	Checks verified.		Monthly accounts received.		Received.				Arrears of pensions received.		Monthly accounts settled.		Settled.				Arrears of pension settled.		
	Received.	Written.	Copied.	Indexed.	Recorded.	Transferred.	Increased.	Restored.	Released.	Changes.	Corrections.	Arrears.								Number.	Amount.	Received.	Amount.	Supplemental.		Special.		Received.	Amount.	Reported.	Amount.	Supplemental.		Special.		Received.	Amount.	
																								Received.	Amount.	Received.	Amount.					Received.	Amount.	Received.	Amount.			
July, 1889	458	772	.....	1,112	6,926	44	4,865	183	1,081	111	186	47	121,951	146,812	4,921	177	.....	4,620	53	79	\$5,328.63	8	\$6,057,856.79	6	\$1,788.39	16	\$2,560.03	8	\$1,230.00	9	\$3,682,657.09	6	\$1,788.39	16	\$2,560.03	5	\$913.80
August, 1889	345	818	.....	1,098	8,081	36	6,370	166	1,740	477	279	20	90,463	112,648	3,581	278	.....	59	366	105	3,375.17	26	15,557,707.90	2	125.10	17	890.30	27	2,453.85	26	7,291,469.19	2	125.10	17	890.30	91	8,484.07
September, 1889	351	538	.....	627	6,237	465	3,933	132	1,112	98	83	44	134,674	146,349	5,257	125	.....	5	661	66	2,707.27	21	3,970,985.79	5	15,830.39	9	196.30	19	4,077.80	15	7,160,929.87	8	15,830.39	9	196.30	.....	.....
October, 1889	478	581	.....	668	5,562	214	4,211	106	602	235	195	17	204,278	173,820	8,497	243	.....	6,508	478	92	3,447.81	7	3,239,421.01	4	1,081.10	7	319.33	4	87.29	15	5,716,581.62	4	1,064.10	7	319.33	.....	.....
November, 1889	515	880	.....	1,023	4,556	252	5,004	113	1,265	283	415	27	173,542	158,618	6,848	208	.....	13,759	387	67	2,672.66	65	18,043,864.24	5	500.26	18	444.00	32	1,132.31	25	9,997,008.44	5	500.26	18	444.00	.....	.....
December, 1889	329	531	.....	1,023	2,739	.....	3,269	86	716	126	46	27	156,512	135,329	5,847	205	.....	11,235	497	80	2,452.87	35	2,416,682.06	1	17.43	29	1,214.20	18	160.20	1	17.43	29	1,214.20	3	.....	.....
January, 1890	461	675	.....	936	5,408	324	7,097	192	1,139	105	210	25	137,468	159,408	5,739	488	.....	5,123	275	125	6,258.91	6	648,814.97	10	9,764.70	46	4,804.30	3	160.20	48	9,812,163.61	10	9,764.70	46	4,804.30	.....	.....
February, 1890	445	727	506	3,443	197	2,936	103	531	285	220	2	167,968	123,448	6,325	694	11,435	376	94	3,356.20	38	21,051,753.98	16	8,486.41	39	1,290.00	33	4,183.01	43	9,828,925.09	16	8,486.41	39	1,290.00	16
March, 1890	422	759	.....	1,613	8,391	121	8,553	279	1,125	105	348	63	126,261	171,858	5,812	619	.....	12,102	453	119	3,614.80	20	2,605,314.51	10	3,645.03	69	3,223.84	30	541.33	14	5,894,281.14	10	3,645.03	69	3,223.84	90	9,925.50
April, 1890	517	811	.....	1,037	5,456	149	5,885	188	830	19	408	1	166,590	180,949	6,896	1,113	.....	1,674	1,902	162	3,641.49	10	8,544,945.30	.....	64	2,541.33	10	541.33	19	8,824,291.15	.....	64	2,541.33	.....	.....	
May, 1890	608	850	1,083	7,415	247	6,228	232	1,089	87	701	74	184,722	180,755	6,472	1,526	88	384	129	4,551.40	29	13,996,520.59	5	9,451.53	25	341.19	29	374.03	22	8,535,126.30	5	9,451.53	25	341.19
June, 1890	550	680	.....	1,012	5,496	149	4,224	163	1,213	751	204	56	200,251	177,890	8,000	1,471	.....	42	426	93	5,018.76	21	5,062,267.15	.....	92	2,961.03	21	878.14	33	9,507,876.26	.....	92	2,961.03	.....	.....	
	5,479	8,622	.....	10,715	60,850	2,198	62,575	1,943	12,443	2,682	3,300	403	1,873,680	1,867,784	74,595	7,147	.....	66,650	6,258	1,211	51,625.97	286	102,096,144.29	67	50,673.45	432	20,785.75	229	15,098.77	270	90,442,756.89	67	50,673.45	432	20,785.75	205	19,390.57

Exhibit K.—STATEMENT OF AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS SHOWN BY ACCOUNTS-CURRENT OF PENSION AGENTS, DURING YEAR ENDING JUNE 30, 1890.

Agency.	Agent.	Army pensions.								Fees of examining surgeons.		Expenses of agencies.						
		Invalids.	Widows.	Minors.	Dependent relatives.	War of 1812.		Mexican War.		1889.	1890.	Salaries.	Clerk-hire.	Rent.	Fuel.	Lights.	Contingent expenses.	Total.
						Survivors.	Widows.	Survivors.	Widows.									
Angusta, Me.....	John D. Anderson.....	\$500,162.09	\$99,203.04	\$7,713.08	\$79,824.32	\$871.73	20,186.00	\$1,953.33	\$480.00	\$2,802.25	.....	\$1,000.00	\$1,218.00	\$95.00	\$1.20	.....	\$61.68	\$715,571.62
Do.....	John A. Clark.....	1,368,578.65	283,059.41	17,584.55	205,248.55	2,724.00	62,836.92	5,265.33	2,028.01	2,948.00	\$1,479.03	3,000.00	3,704.00	285.00	84.49	\$14.40	498.06	1,062,338.37
Boston, Mass.....	B. F. Peach, jr.....	3,309,893.40	1,523,680.68	79,418.30	457,224.49	1,724.53	87,585.50	23,872.52	11,661.58	7,658.23	6,347.79	4,000.00	10,440.59	.....	.....	.....	595.18	5,529,102.79
Buffalo, N. Y.....	J. Schenkelberger.....	3,844,508.88	1,098,982.83	70,819.02	589,302.96	4,446.14	99,743.88	17,791.05	5,376.27	9,649.61	8,405.04	4,000.00	10,674.92	.....	.....	.....	654.00	5,764,354.60
Chicago, Ill.....	M. A. Mulligan.....	4,410,886.65	1,206,107.04	204,593.52	366,739.69	910.20	43,287.78	87,633.26	39,201.82	15,729.24	14,942.25	3,000.00	11,132.25	.....	.....	.....	754.66	6,404,927.36
Do.....	Isaac Clements.....	1,473,050.89	503,646.86	105,270.71	112,863.11	216.00	12,100.80	28,423.73	14,411.98	.....	.....	1,000.00	5,436.99	.....	.....	.....	374.00	2,256,795.97
Columbus, Ohio.....	G. H. Bargar.....	5,958,996.06	1,635,097.24	160,386.29	513,453.68	2,433.87	79,726.32	49,470.28	20,068.90	27,271.31	21,063.95	3,333.33	15,090.13	.....	.....	.....	997.86	8,487,389.24
Do.....	John G. Mitchell.....	1,948,345.62	549,523.10	46,861.22	155,811.19	610.67	21,824.00	15,465.07	5,916.00	.....	.....	606.67	5,689.25	.....	.....	.....	400.04	2,749,112.92
Concord, N. H.....	W. H. D. Cochrane.....	2,074,102.80	450,852.92	20,239.02	270,331.25	1,268.00	39,894.18	6,170.40	2,892.52	6,258.40	4,314.44	4,000.00	5,324.64	.....	.....	.....	300.00	2,894,946.57
Des Moines, Iowa.....	C. S. Lake.....	3,939,608.12	605,874.25	101,710.82	268,568.08	562.14	27,988.89	48,060.70	13,688.80	14,665.50	11,099.87	3,455.55	8,709.50	.....	.....	.....	764.74	5,045,650.46
Do.....	S. A. Marine.....	1,035,594.07	156,397.48	12,044.79	61,102.13	168.00	5,774.00	14,952.63	4,235.20	.....	.....	544.45	1,881.14	.....	.....	.....	75.00	1,293,668.79
Detroit, Mich.....	Robert McKinstry.....	3,270,559.10	542,004.45	51,501.71	244,866.40	1,235.74	27,574.34	19,831.71	6,371.19	13,024.32	11,247.24	3,377.77	8,964.05	1,000.00	85.15	100.00	550.00	4,202,293.17
Do.....	E. H. Harvey.....	992,742.03	183,992.69	17,781.34	81,088.94	285.33	7,836.40	6,268.00	1,970.40	.....	.....	622.23	1,473.50	200.00	.....	14.40	200.00	1,294,475.26
Indianapolis, Ind.....	C. A. Zollinger.....	3,661,717.25	877,414.11	172,001.06	233,757.68	512.00	28,421.08	38,061.56	16,640.00	25,308.93	18,678.56	2,222.20	8,633.21	909.72	.....	76.77	737.44	5,085,391.56
Do.....	N. Enaley.....	3,508,622.89	909,937.93	160,610.97	212,987.73	573.80	20,994.80	37,063.39	15,603.19	.....	.....	1,777.80	9,313.79	777.78	.....	72.27	690.00	4,878,966.34
Knoxville, Tenn.....	D. A. Carpenter.....	335,971.38	125,603.18	42,635.73	45,226.29	1,150.67	17,425.42	13,133.56	15,216.97	.....	.....	544.44	1,092.68	.....	.....	.....	55.60	598,055.92
Do.....	William Rule.....	1,956,925.67	870,163.81	142,978.51	239,700.03	4,422.00	218,445.52	451,542.59	237,060.85	7,089.95	5,068.90	3,455.56	7,047.42	.....	.....	.....	561.94	4,144,452.75
Louisville, Ky.....	D. C. Buell.....	1,224,687.73	465,132.11	84,952.32	160,428.67	719.07	25,932.48	43,914.10	19,096.50	8,262.25	9,197.75	2,444.44	2,950.50	.....	.....	.....	227.44	2,047,945.36
Do.....	C. J. Walton.....	935,470.42	324,595.46	42,395.03	118,338.56	654.00	22,658.27	37,627.46	18,260.80	.....	.....	1,555.56	2,116.50	.....	.....	.....	232.51	1,503,904.57
Milwaukee, Wis.....	A. B. Judd.....	3,252,503.51	596,440.86	59,358.39	260,206.04	1,512.80	20,863.21	28,670.84	8,817.06	12,220.72	9,135.23	2,916.66	6,849.24	1,179.79	.....	.....	515.42	4,261,189.77
Do.....	L. E. Pond.....	1,186,153.42	232,605.13	28,976.01	80,648.20	162.00	4,485.40	9,563.33	2,801.60	.....	.....	1,083.34	2,700.95	438.21	.....	.....	200.00	1,549,913.59
New York City, N. Y.....	F. C. Loveland.....	2,872,362.37	1,263,124.54	88,577.61	408,199.65	3,800.00	66,078.54	54,350.59	24,649.94	6,086.82	6,405.21	4,000.00	11,630.84	4,000.00	231.75	121.53	1,872.27	4,815,491.66
Philadelphia, Pa.....	William W. H. Davis.....	1,065,258.66	373,005.75	31,704.22	176,362.42	120.00	12,220.07	12,816.43	7,226.37	10,088.88	7,246.93	1,677.77	4,003.36	.....	.....	.....	108.88	1,701,869.74
Do.....	W. H. Shelmire.....	2,168,838.87	804,136.43	44,585.65	302,068.90	288.00	32,202.74	32,380.38	17,971.72	.....	3,019.00	2,322.23	6,343.24	.....	.....	.....	619.61	3,414,836.77
Pittsburgh, Pa.....	W. H. Barclay.....	3,291,988.93	740,605.21	53,208.91	440,719.39	937.60	36,810.54	23,238.33	10,029.86	9,259.29	8,325.44	4,000.00	8,566.76	2,000.00	.....	.....	1,095.00	4,630,805.26
San Francisco, Cal.....	T. H. Allen.....	904,635.20	146,643.44	50,707.78	34,865.21	584.00	12,666.41	236,701.54	43,504.20	2,719.00	1,403.75	4,000.00	2,748.72	680.00	.....	.....	235.00	1,442,094.25
Topeka, Kans.....	G. W. Glick.....	1,949,854.60	417,879.13	68,778.03	119,161.57	354.00	15,348.04	50,103.65	19,446.09	10,730.59	.....	1,000.00	3,486.00	.....	.....	.....	175.54	2,665,318.14
Do.....	B. Kelly.....	4,003,129.36	1,106,338.49	202,759.73	276,928.87	2,943.67	43,196.82	158,124.54	60,028.99	11,453.00	20,755.45	3,000.00	10,538.77	.....	.....	.....	779.09	6,799,972.48
Washington, D. C.....	S. L. Willson.....	4,534,467.85	909,719.49	100,882.73	283,209.56	2,642.13	149,070.42	166,607.34	50,400.09	10,631.15	490,227.78	4,000.00	13,212.75	900.00	85.50	30.79	1,690.15	6,717,777.73
Total.....	.....	71,877,616.49	19,006,857.15	2,271,937.05	6,808,233.56	38,847.09	1,263,239.37	1,728,627.54	695,054.90	213,855.44	662,253.07	72,000.00	191,291.69	12,465.50	482.09	430.16	16,021.91	104,858,619.01

Exhibit L.—STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE BOOK-KEEPERS' DIVISION DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

	Period.	Advances to officers and agents.	Claims paid.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office (number of requisitions, 1,111).	Carried to the surplus fund by Secretary's warrants, June 30, 1890.	Indefinite, transfer, and relief accounts closed by Secretary's warrants, June 30, 1890.	Balance available June 30, 1890.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 3,335, amounting to \$133,472,714.11, and paid in the manner set forth out of the following appropriations, viz:									
Regular supplies, Quartermaster's Department.									
Do	1887 and prior years, transfer account.		\$243.75	\$984.40	\$243.75			\$88.40	
Do	1887 and prior years					\$895.01	\$2,734.80		
Do	1888		216.28	199.70	415.98	322.61	10,092.72		
Do	1889	\$395.00	154.34	372.89	922.23	79,800.59			\$80,985.11
Do	1890	2,749,238.37	775.03	9.10	2,750,022.50	124,007.44		60.70	52,884.94
Incidental expenses, Quartermaster's Department									
Do	1887 and prior years, transfer account.			146.60	146.60				
Do	1887 and prior years					45.32			
Do	1888		152.80	679.55	832.35	1,001.87	10,274.47		
Do	1889	20,826.17	1,527.28	6,523.99	28,877.41	6,825.63			354.02
Do	1890	656,141.16	512.61	28.23	656,682.05	5,410.11		182.65	23,728.06
Barracks and quarters.									
Do	1887 and prior years, transfer account.			182.65	182.65				
Do	1887 and prior years					60			
Do	1888		1.14	1,316.10	30,659.53	1,038.26	9,285.44		2,315.02
Do	1889	37,742.20		35.00	656,749.68	40,678.20			8,628.52
Do	1890	656,702.68	12.00	1,002.82	657,705.50	2.44		1,000.38	
Army transportation									
Do	1887 and prior years, transfer account.			24.67	24.67				
Do	1887 and prior years					92,717.05	92,717.05		
Do	1888	28,606.70	22,137.17	34.67	70,708.54	1,016.35		2.90	271.21
Do	1889	81,619.29	24,303.72	561.23	116,484.24	20,599.70			5,022.21
Do	1890	2,689,726.96	27,308.51		2,727,035.50	27,554.35			458.85
Army transportation, Pacific Railroads									
Do	1887 and prior years		3,674.43		3,674.43				
Do	1888		142,235.38		142,235.38	68.30			
Do	1889		121,682.01		121,682.01	98.21			
Do	1890		14,025.67		14,025.67				
Clothing, camp and garrison equipage.									
Do	1887 and prior years, transfer account.					14.70			
Do	1887 and prior years					232.64		232.64	
Do	1888		45	164.20	164.65	476.81	46,269.77		
Do	1889	61,989.81	8.05	468.19	62,466.05	102,346.98			40,500.82
Do	1890	1,391,071.23		1,391,072.24	1,391,072.24	241,343.45			271.21
Horses for cavalry and artillery									
Do	1887 and prior years		6.40	95.35	120.25	1,418.59			1,200.34
Do	1889	134,237.61			134,237.61	2,237.61			
Construction and repair of hospitals									
Do	1887 and prior years					16			
Do	1888		234.00	351.07	585.07	39.90	1,659.83		
Do	1889	619.07			619.07	2,139.82			790.85
Do	1890	102,048.05			102,048.05	2,357.41			314.36
Quarters for hospital stewards									
Do	1887 and prior years					21.76			
Do	1888		21.76		21.76	420.23			402.10
Do	1889	13,702.50			13,702.50	1,300.31			103.81
Do	1890	30.00	5.76	36.04	72.40	458.22	1,659.98		
National cemeteries									
Do	1887 and prior years, transfer account.								
Do	1887 and prior years					1,636.23			1,494.66
Do	1888	170.00		36.04	206.04				
Do	1889	98,836.23		443.95	99,280.18				719.82
Do	1890					86.51	115.50		
Pay of superintendents of national cemeteries									
Do	1887 and prior years					72.17			405.98
Do	1888					60,691.51			168.49
Do	1889	619.07		2.22	619.07	149.74			
Do	1890	102,048.05		84.13	102,048.05	568.35			476.45
Shooting galleries and ranges									
Do	1887 and prior years					1.25			161.59
Do	1888					1,375.45			
Do	1889					1.25		1.25	
Do	1890					42.89	11,012.23		
Observation and report of storms									
Do	1887 and prior years					23.54			4,251.76
Do	1888		18,641.60		18,641.60	321.02			100,787.09
Do	1889	40,050.00	13,705.51	92.88	53,848.39	42.00			
Do	1890	176,740.00			176,740.00	42.00			
Signal Service of the Army									
Do	1887 and prior years					40			20.14
Do	1888			11.89	11.89	931.89			103.00
Do	1889	920.00	47.17	21.17	988.34	110.40	195.67		
Do	1890	4,939.00			4,939.00	85.96			6,184.30
Signal Service, regular supplies									
Do	1887 and prior years					433.94			2,352.40
Do	1888			1,008.99	1,008.99	161.45			117.00
Do	1889	6,000.00			6,000.00	200.00			609.00
Do	1890	200.00			200.00				
Signal Service, incidental expenses									
Do	1887 and prior years					76.87			
Do	1888					711.71			
Do	1889		21.53		21.53				209.56
Do	1890		20.77		20.77				
Signal Service, transportation									
Do	1887 and prior years		2,006.52	86.51	2,093.03	22.01	17.18		551.66
Do	1888	8,000.00	451.13		8,451.13	1.40			695.37
Do	1889	17,833.50			17,833.50				
Do	1890					41			5,210.94
Signal Service, subsistence									
Do	1887 and prior years, transfer account.			10.44	10.44	160.33		2,794.02	
Do	1887 and prior years					2,816.40			
Do	1888		73.53	361.80	435.33	376.81			
Do	1889		95.27	176.14	271.41	1,021.73	67,030.04		103,031.50
Do	1890	1,585,500.00	3.75	445.68	1,585,949.43	5,351.00			104,367.07
Support of military prison at Fort Leavenworth, Kans.									
Do	1887 and prior years					81.20			12,890.92
Do	1888	87,165.00	57.48		87,222.48	10.07			5,604.19
Do	1889	31,678.73			31,678.73				7.50
Commutation of nations to prisoners of war in rebel States and soldiers on furlough.									
Do	1887 and prior years							14,000.00	
Do	1888	14,000.00			14,000.00				492.60
Do	1889	110,830.31	905.72	804.48	112,540.51				
Horses and other property lost in military service, act March 3, 1849.									
Do	1887 and prior years, transfer account.								
Do	1887 and prior years					21.54			
Do	1888			6.00	6.00				0.00
Do	1889	370,419.21		202.21	370,621.42	321.78			81,230.00
Do	1890								
Military post at Fort D. A. Russell, Wyo.									
Do	1887 and prior years					11.70			
Do	1888	495.75	13.75		509.50				11,972.05
Do	1889	1,244.74			1,244.74	127.03			97.05
Do	1890	294,899.22			294,899.22				80,935.88
Military post near Newport, Ky. (site)									
Do	1887 and prior years					70,680.13			123,333.34
Do	1888					12,000.00			107,607.00
Do	1889	12,000.00			12,000.00				
Do	1890					2,396.77	2,389.77		
Military post near Newport, Ky. (buildings)									
Do	1887 and prior years								
Do	1888								
Do	1889	100,000.00			100,000.00				
Do	1890	10,081.90			10,081.90				18.10
Officers' quarters, military post at Columbus, Ohio									
Do	1887 and prior years								
Do	1888	150,000.00			150,000.00				
Do	1889	17,000.00			17,000.00				
Do	1890								
Purchase of land adjoining military reservation at West Point, N. Y.									
Do	1887 and prior years								
Do	1888								
Do	1889	21,604.17			21,604.17				2,895.83
Do	1890	2,000.00			2,000.00				
Purchase of site for Fort Elliott, Tex.									
Do	1887 and prior years								
Do	1888								
Do	1889	21,604.17			21,604.17				
Do	1890	2,000.00			2,000.00				
Water supply at Fort D. A. Russell, Wyo.									
Do	1887 and prior years								
Do	1888								
Do	1889	10,000.00			10,000.00				
Do	1890	12,009.97			12,009.97	613.39			4,555.75
Road through military reservation at Plattsmouth, N. Y.									
Do	1887 and prior years								
Do	1888								
Do	1889	21,109.59			21,109.59				16,800.41
Do	1890	14,500.00			14,500.00				
Road from Antietam to national cemetery, Md.									
Do	1887 and prior years								
Do	1888								
Do	1889	4,500.00			4,500.00				
Do	1890	15,000.00			15,000.00				
Road from New Bern to national cemetery, N. C.									
Do	1887 and prior years								
Do	1888								
Do	1889								
Do	1890								
Road from Florence to national cemetery, S. C.									

(No. 12.)

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 16, 1890.

SIR: I have the honor to submit the annual report of this Bureau for the fiscal year ending June 30, 1890.

The balances, liabilities, and repayments under "pay" and other appropriations are shown by the following statements:

STATEMENT OF APPROPRIATIONS, PAY OF NAVY, AND PAY OF MARINE CORPS, 1890.

Pay of the Navy, 1890.

Balance in hands of disbursing officers June 30, 1890	\$114, 121. 12
Balance in Treasury, as shown by ledger, June 30, 1890	1, 112, 509. 28
Balance due from adjustment of appropriations	253, 463. 67
Total balance	1, 480, 094. 07

The liabilities, June 30, 1890, were as follows:

Amount due and unpaid officers and men	\$714, 921. 93
Amount due Naval Hospital fund	53, 878. 98
Amount due clothing, Navy	180, 098. 86
Amount due small-store fund	50, 596. 95
Amount due provisions, Navy	4, 763. 44
Amount due on account of unpaid allotments	20, 089. 50
Amount due general account of advances	490, 454. 07
Total liability	1, 514, 803. 73
Deficiency	34, 709. 66

Pay of the Marine Corps, 1890.

Balance in hands of disbursing officers June 30, 1890	16, 292. 02
Balance in Treasury, as shown by ledger, June 30, 1890	89, 390. 37
Balance due from adjustment of appropriations	14, 654. 27
Total balance	120, 336. 66

The liabilities, June 30, 1890, were as follows:

Amount due and unpaid officers and men	\$46, 596. 02
Amount due Naval Hospital fund	7, 090. 17
Amount due general account of advances	29, 286. 47
Total liabilities	82, 972. 66
Available balance	37, 364. 00

The following table exhibits in detail the appropriations and expenditures for the year:

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1890.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1890.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
Pay of the Navy	1890	\$7,250,000.00	\$6,137,490.72	\$1,112,509.28	\$6,494,951.09	
Pay of the Navy	1889	1,567,027.91	1,437,661.92	129,365.99	941,171.57	
Pay of the Navy	1888	595,085.87	595,018.92	66.05	590.35	
Pay of the Navy	1887	1,059.87	995.83	64.04	272.00	
Pay of the Navy		187.12		187.12		
Pay, miscellaneous	1890	225,000.00	219,999.87	5,000.13	222,948.12	
Contingent, Navy	1890	7,000.00	3,870.28	3,129.72	4,453.10	
Pay of the Marine Corps	1890	685,708.35	596,217.98	89,390.37	594,159.01	
Pay of the Marine Corps	1889	112,533.24	79,487.82	33,045.42	67,062.61	
Pay of the Marine Corps	1888	47,226.26	38,300.93	8,925.33	527.61	
Pay of the Marine Corps	1887	17,458.04	301.79	17,156.25	234.43	
Pay of the Marine Corps		202,366.44	3,913.54	198,452.90	3,705.47	
Contingent, Marine Corps	1890	27,500.00	27,360.19	139.81	27,532.76	
Provisions, Marine Corps	1890	63,863.25	63,863.25		63,634.57	
Clothing, Marine Corps	1890	67,482.86	67,292.21	190.65	67,292.13	
Fuel, Marine Corps	1890	18,000.00	17,975.85	24.15	17,988.75	
Military stores, Marine Corps	1890	12,000.00	11,884.16	15.84	11,160.61	
Transportation and recruiting, Marine Corps	1890	10,000.00	9,976.74	23.26	10,471.68	
Marine Barracks, Norfolk		44,000.00	29,000.00	15,000.00	16,470.87	
Repairs barracks, Marine Corps	1890	16,780.00	16,767.69	12.31	15,182.88	
Repairs Marine Barracks, Brooklyn		19,000.00	19,000.00		19,365.84	
Hire of quarters, Marine Corps	1890	6,624.00	6,554.00	60.00	6,369.20	
Forage, Marine Corps	1890	3,500.00	3,500.00		2,881.26	
Naval station, Pago, Pago Samoa		92,741.68	24,291.95	68,449.73	28,783.55	
Pay, Naval Academy	1890	104,013.45	103,157.85	855.60	103,036.40	
Special course, Naval Academy	1890	5,000.00	2,199.41	2,800.59	2,172.21	
Repairs, Naval Academy	1890	21,000.00	18,751.17	2,248.83	18,063.68	
Heating and lighting, Naval Academy	1890	17,000.00	15,744.61	1,255.39	16,529.63	
Furniture for cadets' quarters, Naval Academy	1890	2,500.00	2,499.92	.08	2,499.92	
Contingent, Naval Academy	1890	41,800.00	37,402.41	4,397.59	37,402.41	
Purchase of land adjacent to Naval Academy		90,000.00		90,000.00		
Boat-houses for steam-launches, Naval Academy		24,537.05	24,535.70		24,536.38	\$1.35
Commissions on new navy-yards and dry-docks		7,380.90	2,901.67	4,479.23	2,900.62	
Increase of the Navy:						
Vessels authorized March 3, 1885		5,953.43	5,953.43		5,807.94	
Gun-boats and cruisers authorized March, 1887		42,717.09	42,717.09		77,898.33	
Vessels for coast and harbor defense		982,183.57	449,084.64	533,098.93	452,251.06	
Monitors and vessels, authorized March 3, 1885, August 3, 1886		1,663,936.92	1,124,583.68	539,353.24	1,164,287.37	
Armament		1,378,362.40	1,050,003.73	328,358.67	1,069,375.85	
Armor and Armament		4,500,000.00	510,777.85	3,989,222.15	483,759.75	
Armor and gun steel		3,998,431.10	128,042.38	3,870,388.72	102,933.05	
Construction and machinery		6,690,709.48	3,105,239.86	3,594,469.62	3,031,640.40	

Steel practice vessels.....		260,000.00		260,000.00	
Vessels and monitors, not August 3, 1886		408,308.00	244,714.37	161,593.63	258,527.54
Rapid-twist guns and reinforce cartridges		50,000.00		50,000.00	
Gun-plant, navy-yard, Washington		625,000.00	149,120.64	475,879.36	147,272.08
BUREAU OF NAVIGATION.					
Navigation and navigation supplies.....	1890	106,000.00	75,340.54	30,659.46	82,007.91
Civil establishment.....	1890	9,000.00	8,757.49	242.51	8,854.48
Contingent.....	1890	5,000.00	3,844.90	1,155.10	4,196.57
Ocean surveys.....		7,370.27	7,333.50	36.77	7,307.99
Publication of surveys.....		5,000.00	4,674.65	325.35	4,462.56
New Naval Observatory.....		353,291.52	140,391.92	212,899.60	140,391.92
Publication of surveys of Mexican coast		104.41		104.41	
Survey of west coast of Mexico		4.65			4.65
Observation transit Venus.....		373.09		373.09	
Steel cruisers.....		1,016.60	215.08	801.52	465.08
Observation eclipse of the sun, December 22, 1889		5,000.00	4,525.06	474.94	4,058.65
BUREAU OF ORDNANCE.					
Ordnance and ordnance stores.....	1890	141,000.00	130,082.01	10,917.99	130,156.20
Torpedo Corps and War College.....	1890	75,000.00	53,806.15	21,193.85	53,370.10
Repairs.....	1890	15,000.00	8,944.77	6,055.23	8,198.07
Civil establishment.....	1890	24,525.00	20,998.66	3,526.34	20,986.56
Contingent.....	1890	8,000.00	5,807.73	2,192.27	6,007.88
Building Naval Torpedo Station and War College		100,000.00		100,000.00	
Torpedoes.....		45,589.65	4,845.80	40,743.85	4,834.75
Naval proving-grounds.....		40,000.00	9,036.92	30,963.08	9,036.92
Steel cruisers:					
Ordnance.....		30,381.22	18,552.15	11,829.07	18,568.10
Gun-carriages for the <i>Chicago</i>		63.38		63.38	
Powder for the <i>Boston</i>		137.68			137.68
Freight and material.....		5.60			5.60
Foreign and domestic bills.....		72.77			72.77
Existing contracts.....					
Breech-loading rifle cannon.....		9,037.67	1,000.00	8,037.67	110.00
Wire-wound guns.....		4,000.00	600.00	3,400.00	212.00
Testing American armor.....		24,917.03	3,914.94	21,002.09	6,431.68
Testing Clark's defective turrets.....		1,764.70	1,239.70	525.00	1,257.97
Ordnance material, proceeds of sales.....		43,514.24	32,883.61	10,630.63	36,802.63
Sale of small-arms.....		1,049.61	1,810.55	139.06	1,810.55
Ammunition for the <i>Vesuvius</i>		12,000.00		12,000.00	
Modern guns and ammunition.....		105,000.00	13,905.61	91,094.39	13,463.61
BUREAU OF EQUIPMENT AND RECRUITING.					
Equipment of vessels.....	1890	675,000.00	354,921.64	320,078.36	600,066.73
Transportation and recruiting.....	1890	30,000.00	29,494.66	505.34	29,439.60
Contingent.....	1890	15,000.00	9,594.67	5,405.33	10,406.33
Naval training station.....	1890	26,000.00	15,726.26	4,273.74	13,265.85
Civil establishment.....	1890	11,525.00	11,524.87	.13	11,492.85
Steel cruisers.....	1890	1,327.75	1,327.75		1,416.90

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1890—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1890.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
BUREAU OF YARDS AND DOCKS.						
Maintenance.....	1890	\$165,000.00	\$143,113.88	\$21,886.14	\$144,232.50	.....
Contingent.....	1890	20,000.00	9,449.26	10,550.74	9,073.88	.....
Repairs and preservation, navy yards.....	1890	225,000.00	203,347.47	21,625.53	204,746.43	.....
Naval Home, Philadelphia.....	1890	68,517.00	57,440.91	11,076.09	57,476.20	.....
Civil establishment.....	1890	46,754.60	46,536.79	217.81	46,375.50	.....
Navy-yard, Boston.....		28,610.00	25,694.92	2,915.08	19,489.46	.....
Navy-yard, Brooklyn.....		127,485.21	122,226.31	5,258.90	129,638.64	.....
Navy-yard, League Island.....		168,724.32	32,408.52	136,315.80	28,173.05	.....
Navy-yard, Washington.....		16,000.00	15,983.85	16.15	15,983.68	.....
Navy-yard, Mare Island.....		160,049.82	108,432.41	51,617.41	120,417.69	.....
Navy-yard, Norfolk.....		101,185.59	86,790.23	14,395.36	94,358.06	.....
Naval station and coaling depot, Port Royal.....		2,900.50	2,900.00	50	2,546.88	.....
Naval station, Key West.....		8,000.00	6,740.10	1,259.90	6,740.10	.....
Navy-yard, League Island, timber, dry-dock.....		523,730.75	310,894.32	211,836.43	310,894.32	.....
Navy-yard, Boston, water-pipes.....		887.57	887.57	.....	3,158.62	.....
Adjustable stern-dock.....		30,000.00	27,000.00	3,000.00	27,000.00	.....
Timber dry-dock.....		179,600.42	179,357.78	242.64	175,720.82	.....
Navy-yard, Boston, dry-dock.....		18,083.53	523.22	17,560.31	413.86	.....
Electric lighting of navy-yards.....		60,000.00	16,607.75	43,392.25	16,607.75	.....
BUREAU MEDICINE AND SURGERY.						
Medical Department.....	1890	57,500.00	53,577.40	3,922.60	56,128.12	.....
Contingent.....	1890	25,000.00	20,370.14	4,629.86	20,186.48	.....
Civil establishment.....	1890	.....	.....	.....	.....	.....
Repairs.....	1890	20,000.00	19,258.15	741.85	13,551.02	.....
Naval Hospital fund.....	1890	20,000.00	20,000.00	.....	20,000.00	.....
Naval Hospital fund (no limit).....		277,830.09	60,875.20	216,854.89	60,153.85	.....
Naval Hospital, Widows Island, Me.....		2,895.41	2,025.95	869.46	2,025.95	.....
Repairs to sea-wall, Naval Hospital, Norfolk.....		9,437.88	9,437.88	.....	9,437.88	.....
Sick quarters, navy-yard, Portsmouth, N. H.....		35,000.00	.....	35,000.00	.....	.....
BUREAU PROVISIONS AND CLOTHING.						
Provisions, Navy.....	1890	1,055,000.00	925,573.39	129,426.61	1,060,938.98	.....
Contingent.....	1890	40,000.00	28,580.03	11,419.97	29,556.21	.....
Civil establishment.....	1890	66,510.03	66,073.98	436.05	66,084.05	.....
Contingent.....	1889	.....	.....	.....	.....	.....
	1890	12,731.40	11,035.51	1,695.89	8,590.72	.....
Clothing, Navy.....		382,471.66	310,733.60	71,738.06	300,220.81	.....
Small stores.....		102,158.96	73,003.53	29,155.43	72,234.24	.....

BUREAU OF CONSTRUCTION AND REPAIR.

Construction and repair.....	1890	906,000.00	774,687.57	125,912.43	882,216.53	
Civil establishment.....	1890	19,972.50	19,737.82	234.68	19,737.77	
Construction and repair.....	1889					
Improvement of construction plant—	1890	9,103.17	9,103.17		10,106.00	
Navy yard, Mare Island.....		99,542.60	55,829.34	43,713.26	55,913.09	
Navy yard, Brooklyn.....		50,001.00	28,090.63	21,909.37	27,718.74	
Navy yard, Portsmouth, N. H.....						
Navy yard, Norfolk, Va.....		50,000.00	16,369.48	33,630.52	15,769.48	
Purchase or construction of four steam-tugs.....		140,000.00	33,185.35	104,814.65	35,156.35	
Steel cruisers.....		1,143.33	245.00	898.33	245.00	
Repair of vessels.....		298.57			315.13	\$298.57

BUREAU STRAM ENGINEERING.

Steam machinery.....	1890	605,000.00	517,648.46	87,351.54	538,526.20	
Contingent.....	1890	1,000.00	686.34	313.66	686.34	
Civil establishment.....	1890	17,000.00	16,728.58	271.42	16,735.16	
Machinery, double-turreted monitors.....		58,756.69	54,974.77	3,781.92	54,974.77	
Steel cruisers, machinery.....		3.86				3.86

MISCELLANEOUS APPROPRIATIONS.

Pay, miscellaneous.....	1889	9,506.98	8,354.87	1,152.11	10,815.42	
Contingent, Navy.....	1889	5,045.62	4,992.69	52.93	5,467.01	
Contingent, Marine Corps.....	1889	518.97	436.76	82.21	769.25	
Provisions, Marine Corps.....	1889	2,493.50	2,366.82	126.68	5,581.60	
Clothing, Marine Corps.....	1889	5,381.67	2,000.00	3,381.67	1,233.41	
Fuel, Marine Corps.....	1889	3,325.45	3,325.39	.06	3,876.38	
Military stores, Marine Corps.....	1889	365.50	83.22	282.23	617.25	
Transportation and recruiting, Marine Corps.....	1889	983.85	606.14	377.71	404.55	
Repairs, barracks, Marine Corps.....	1889	197.41	31.10	166.31	653.42	
Hire of quarters, Marine Corps.....	1889	309.83	2.03	307.80		
Forage, Marine Corps.....	1889	286.82	244.45	42.37	210.02	
Pay, Naval Academy.....	1889	1,341.43	160.94	1,180.49	81.18	
Special course, Naval Academy.....	1889	1,974.70	529.34	1,445.36	560.71	
Repairs, Naval Academy.....	1889	6,385.09	6,379.01	6.08	6,379.01	
Heating and lighting, Naval Academy.....	1889	503.80	483.53	20.27	491.43	
Stationery, Naval Academy.....	1889	118.52	118.52		118.52	
Library, Naval Academy.....	1889	429.57	387.32	42.25	350.48	
Chemistry, Naval Academy.....	1889	264.49	264.49		261.49	
Stores, Naval Academy.....	1889	23.77	12.63	11.14	12.63	
Materials, Naval Academy.....	1889	40.42	29.90	10.52	29.90	
Board of Visitors, Naval Academy.....	1889	26.84		26.84		
Miscellaneous, Naval Academy.....	1889	2,589.31	2,575.85	13.46	2,576.16	
Navigation.....	1889	6,553.24	6,458.79	94.45	8,557.22	
Contingent, navigation.....	1889	2,228.45	1,584.92	643.53	1,324.52	
Civil establishment, navigation.....	1889	68.76		68.76	91.00	
Ordnance.....	1889	19,942.39	12,709.33	7,233.06	13,681.32	
Contingent, ordnance.....	1889	1,826.50	1,803.80	23.00	1,924.46	
Repairs, ordnance.....	1889	3,090.34	827.90	2,262.44	891.39	
Torpedo Corps.....	1889	18,144.04	16,677.15	1,466.89	18,085.08	

FOURTH AUDITOR.

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APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1890—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1890.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Civil establishment, ordnance	1889	\$677.46	\$9.88	\$667.63	\$316.55	
Equipment of vessels	1889	100,378.09	100,360.45	17.64	2,952.01	
Transportation and recruiting, Equipment and Recruiting	1889	3,000.05	2,695.36	304.69	2,854.54	
Contingent, Equipment and Recruiting	1889	6,943.29	6,796.53	146.76	5,440.48	
Naval Training Station	1889	3,449.76	2,962.25	487.51	3,680.88	
Civil establishment, Equipment and Recruiting	1889	227.03		227.03		
Maintenance, Yards and Docks	1889	15,385.87	14,631.34	754.53	14,796.35	
Contingent, Yards and Docks	1889	913.54	906.15	7.39	762.75	
Civil establishment, Yards and Docks	1889	1,641.64	91.00	1,550.64	9.83	
Naval Asylum, Philadelphia	1889	36,110.05	31,756.15	4,353.90	31,904.20	
Repairs and preservation, navy yards	1889	28,616.87	20,944.68	7,672.19	24,978.29	
Medical Department	1889	8,087.23	8,081.34	5.89	4,810.66	
Naval Hospital fund	1889					
Repairs, Medicine and Surgery	1889	8,675.87	8,177.76	498.11	11,770.26	
Contingent, Medicine and Surgery	1889	6,503.26	6,503.26		5,717.35	
Provisions, Navy	1889	400,651.43	400,623.93	27.50	38,563.89	
Contingent, Provisions and Clothing	1889	3,182.05	3,016.32	165.73	556.89	
Civil establishment, Provisions and Clothing	1889	2,611.45		2,611.45		
Construction and repair	1889	76,039.23	67,495.27	8,543.96	56,291.75	
Civil establishment, Construction and Repair	1889	558.59		558.59		
Steam machinery	1889	66,211.13	62,688.22	3,522.91	45,260.28	
Civil establishment, Steam Engineering	1889	357.84	6.58	351.26		
Contingent, Steam Engineering	1889	155.29	101.25	54.04	101.25	
Naval War College	1889	4,441.71	696.45	3,745.26	1,096.45	
Pay, miscellaneous	1888	1,140.30	210.96	929.34	128.29	
Contingent, Navy	1888	3,400.08	30.20		7.50	\$3,369.88
Contingent, Marine Corps	1888	282.04	34.67		35.36	247.87
Provisions, Marine Corps	1888	3,471.66	7.50		7.50	3,464.16
Clothing, Marine Corps	1888	4,227.31	8.73		8.73	4,218.58
Fuel, Marine Corps	1888	214.03				214.03
Military stores, Marine Corps	1888	41.50				41.50
Transportation, Marine Corps	1888	50.83		17.00		33.83
Repairs barracks, Marine Corps	1888	62.18				62.18
Forage, Marine Corps	1888	631.22				631.22
Hire of quarters, Marine Corps	1888	119.50				119.50
Pay, Naval Academy	1888	2,194.20				2,194.20
Special course, Naval Academy	1888	5,000.00				5,000.00
Repair, Naval Academy	1888	49.49				49.49
Heating and lighting, Naval Academy	1888	.16				.16
Library, Naval Academy	1888	.57				.57

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Board of Visitors, Naval Academy.....	1888	382.20				382.20
Stationery, Naval Academy.....	1888					
Chemistry, Naval Academy.....	1888	143.52	90.00		90.00	53.52
Miscellaneous, Naval Academy.....	1888	46.63				46.63
Stores, Naval Academy.....	1888	1.15				1.15
Materials, Naval Academy.....	1888	2.79				2.79
Navigation.....	1888	282.58	140.10		140.10	142.48
Contingent, Navigation.....	1888	1,830.68	271.81		271.81	1,558.87
Civil establishment, Navigation.....	1888	29.80				29.80
Ordnance.....	1888	22,226.93	391.23		490.86	21,835.70
Repairs, Ordnance.....	1888	494.31	26.61			467.70
Civil establishment, Ordnance.....	1888	325.48				325.48
Contingent, Ordnance.....	1888	1,961.27	44.03	1,917.24	44.03	
Torpedo Corps.....	1888	1,000.95				1,000.95
Equipment of vessels.....	1888	53,559.76	506.53		449.48	53,089.23
Contingent, Equipment and Recruiting.....	1888	618.58	5.52		5.52	613.06
Transportation, recruiting, Equipment and Recruiting.....	1888	16.01	7.00		7.00	9.01
Civil establishment, Equipment and Recruiting.....	1888	99.95				99.95
Naval Training Station.....	1888	44.40				44.40
Maintenance, Yards and Docks.....	1888	1,894.49	168.24		77.08	1,726.25
Contingent, Yards and Docks.....	1888	7,770.97				7,770.97
Repairs and preservation, navy yards.....	1888	11,361.33	349.92		340.48	11,011.41
Naval Asylum, Philadelphia.....	1888	3,178.58				3,178.58
Medical department.....	1888	4,406.50				4,406.50
Naval Hospital fund.....	1888	21				21
Contingent, Medicine and Surgery.....	1888	817.41	744.39		744.39	73.02
Repairs, Medicine and Surgery.....	1888	182.92				182.92
Provisions, Navy.....	1888	101,865.20	195.35			101,669.85
Contingent, Provisions and Clothing.....	1888	165.26	116.97		93.52	48.29
Contingent, Provisions and Clothing.....	{1887}					
	{1888}	1,018.05	476.00		295.03	542.05
Civil establishment, Provisions and Clothing.....	1888	2,220.64				2,220.64
Construction and Repair.....	1888	36,750.55	5,180.21		5,180.21	31,570.34
Civil establishment, Construction and Repair.....	1888	719.71				719.71
Steam Machinery.....	1888	37,474.07	1,559.01		1,559.01	35,915.06
Civil establishment, Steam Engineering.....	1888	448.96	96.99		96.99	351.97
Civil establishment, Yards and Docks.....	1888	1,425.86	10.00			1,415.86
Contingent, Steam Engineering.....	1888	50.73				50.73
Pay, miscellaneous.....	1887	830.86	4.31	835.55	4.31	
Repairs barracks, Marine Corps.....	1887	60.16				60.16
Contingent, Navigation.....	1887	158.62	158.62		158.62	
Contingent, Ordnance.....	1887	464.79	50.05	19.22	50.05	395.52
Navy yard, Brooklyn.....	1887	4,220.89	3,985.50	235.39	4,793.60	
Navy yard, Mare Island.....	1887	5,945.40	2,253.61	3,691.79	2,253.61	
Pay, miscellaneous.....	1886	4.57			4.57	
Contingent, Marine Corps.....	1886	137.83	117.82		117.82	20.01
Construction and Repair.....	1886	189.90	177.34	12.56	177.34	
Board of Visitors, Naval Academy.....	1886	8.07				8.07
Contingent, Navigation.....	1886	224.38	205.79		205.79	18.59
Contingent, Ordnance.....	1886	417.31	342.94		342.94	74.37
Contingent, Equipment and Recruiting.....	1886	408.59	359.97		359.97	48.61
Navy Yard, Mare Island.....	1886	17,772.75			17,772.75	

FOURTH AUDITOR.

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1890—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1890.	Amount expended as shown by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Transportation and recruiting, Marine Corps	1885	\$112.00				\$112.00
Provisions, Marine Corps	1885	7.50	\$7.50			
Contingent, Ordnance	1885	17.90				17.90
Transportation and recruiting, Equipment and Recruiting	1885	25.00				25.00
Contingent, Marine Corps	1885	.72				.72
Provisions, Navy	1885	338.81	301.47		\$301.47	37.34
Bounty, destruction of enemy's vessels, act July 7, 1884		57,909.94	1,414.30	\$56,495.64	723.23	
Bounty, destruction of enemy's vessels, certified claims		164.95		164.95		
Contingent, Navigation, certified claims .....		.80		.80		
Contingent, Marine Corps, certified claims		12.93		12.93		
Contingent, Equipment and Recruiting, certified claims		8.86		8.86		
Destruction of bedding and clothing, certified claims		39.91		39.91		
Enlistment bounties to seamen, certified claims		108.33		108.33		
Indemnity, lost clothing, certified claims		280.00		280.00		
Pay of the Navy, certified claims		99,880.23	3,880.25	95,999.98	8,390.21	
Provisions, Navy, certified claims		1,594.96	483.77	1,111.19	1,065.50	
Pay of the Marine Corps, certified claims		23.20		23.20		
Pay, miscellaneous, certified claims		2.56	2.56		2.56	
Transportation and recruiting, Marine Corps, certified claims		5.00		5.00		
Contingent, Naval Academy, certified claims .....		.18		.18		
Maintenance, Yards and Docks, certified claims		107.72		107.72		
Contingent, Ordnance, certified claims		1.14		1.14		
Contingent, Medicine and Surgery, certified claims		15.45		15.45		
Contingent, Provisions and Clothing, certified claims		32.02		32.02		
Steam machinery, certified claims		626.57		626.57		
Contingent, Ordnance, 1887 and prior years		1.85				1.85
Contingent, Provisions and Clothing, 1887 and prior years		2.24				2.24
Contingent, Medicine and Surgery, 1887 and prior years		18.98				18.98
Construction and Repair, 1887 and prior years		1.90				1.90
Contingent, Yards and Docks, 1887 and prior years		798.57				798.57
Navigation, 1887 and prior years		197.86				197.86
Maintenance, yards, 1887 and prior years .....		.41				.41
Provisions, Marine Corps, 1887 and prior years		7.50				7.50
Steam machinery, 1887 and prior years		97.42				97.42
Expenses of last illness and burial of Lieut. C. R. Miles		49.00		49.00		
Expenses in connection with the Arctic exploring expedition		3,833.62		3,833.62		
Mileage, Navy, Graham decision		951.20		951.20		
Naval station and coaling depot, Isthmus of Panama		200,000.00		200,000.00		
Navy pension fund		620,000.00	410,000.00	210,000.00		
Prize money to captors		472,441.64	4,705.41	467,736.23	4,821.68	

Naval wharf, Key West	798.57	798.57	798.57	
Payment to owners of schooner E. C. Allen	84.00	84.00		
Payment of Japanese award	32,016.39		32,016.39	
Removal and burial of Lieut. Commander George W. De Long and companions	15,459.16		15,459.16	
Relief of children of O. H. Berryman and others	12,367.84		12,367.84	
Steam machinery, act June 14, 1878	17,227.41	9,055.89	8,171.52	9,055.89
Relief of persons impressed into the United States naval service	1,532.86	1,532.86		1,532.86
Relief of Albemarle and Chesapeake Canal Company	3,591.90	3,591.90		3,591.90
Relief of sufferers by wreck of U. S. Steamers at Apia, Samoan Islands	69,171.96	69,171.96		75,190.37
Relief of Caroline McDougal	6,717.12	6,717.12		6,717.12
Removal of remains of officers and others who perished by the wreck of the U. S. steamers at Apia, Samoan Islands	10,000.00		10,000.00	
Officers' quarters, navy yard, Mare Island	2.03			39.75
Indemnity, lost clothing	18,796.36	18,796.36		21,169.14
Construction and repair, act June 14, 1878	56,644.10		56,644.10	
Extra pay to officers and men who served in the Mexican war	11,250.00	11,250.00		9,721.42
Pay of the Navy deposit fund				750.00
Contingent Marine Corps	1877	34.98	34.98	34.98
Total		42,883,647.03	23,301,285.58	19,277,666.97
				22,136,474.51
				304,694.48

FOURTH AUDITOR.

EXCHANGE.

Bills of Exchange were sold by the pay officers of the Navy Department during the year to the amount of \$1,457,682.18. Of this sum \$1,028,928.54 was drawn on the Navy agents at London, and \$428,753.64 on the Secretary of the Navy.

These bills were negotiated at varying rates of exchange, the gross loss being \$25,268.76; gross gain, \$706.07; making the total net cost of negotiation \$24,562.69.

SPECIAL FISCAL AGENTS AT LONDON.

The same contract continues in force with Messrs. Seligman Brothers, special fiscal agents at London, as stated in my last annual report, viz:

A commission of one-half of 1 per cent. is paid on disbursements made by them on account of the Navy Department. On daily balances in their hands they pay to the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the rate charged by the Bank of England. Commissions amounting to \$5,873.65 have been paid to them during the year. They have paid the amount of \$7,563.33 as interest on the daily credit balances. There has been a net gain of \$7,957.37 in the transfer of funds from New York to London

WORK OF THE OFFICE.

The following tables show a summary of the work performed in the different divisions of the office for the fiscal year:

GENERAL CLAIMS DIVISION.

Month.	Claims—					Amount involved.	Number of vouchers examined.	Letters—	
	Received.	Allowed.	Rejected.	Suspended.	Total disposed of.			Received.	Written.
1889.									
July	539	200	104	19	323	\$19,633.71	.....	881	893
August	477	446	32	...	478	43,250.43	.....	951	507
September	300	125	41	...	166	10,520.54	.....	695	573
October	254	299	65	31	395	30,173.33	1,704	836	810
November	209	175	108	3	286	22,585.38	1,901	761	857
December	221	257	33	10	300	29,997.12	2,300	906	740
1890.									
January	165	200	9	4	213	32,161.69	5,005	745	575
February	174	142	49	6	197	28,113.46	5,415	675	763
March	228	186	59	1	246	36,090.49	5,323	801	924
April	340	267	71	...	338	55,265.09	5,855	756	897
May	449	334	85	...	419	65,339.03	7,058	1,021	1,161
June	236	226	65	...	291	42,349.92	7,640	923	784
Total	3,592	2,857	721	74	3,652	415,980.19	42,201	9,951	9,484

Claims on hand June 30, 1889 1,021
 Claims on hand June 30, 1890 961

FOURTH AUDITOR.

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NAVY PAY AND PENSION DIVISION.

Month.	Accounts—		Letters—			Amount involved.
	Received.	Settled.	Received.	Written.	Not requiring a reply.	
1889.						
July.....	23	21	581	317	264	63,856.31
August.....	22	18	507	304	293	1,336,340.83
September.....	20	20	443	268	175	422,971.94
October.....	14	9	403	315	178	937,824.91
November.....	25	19	527	289	238	1,943,470.28
December.....	37	37	438	217	221	794,476.41
1890.						
January.....	17	35	391	228	163	1,158,580.66
February.....	20	20	370	230	140	1,019,775.91
March.....	16	20	456	245	211	1,295,591.66
April.....	23	21	610	296	314	413,265.08
May.....	17	16	574	241	333	1,405,766.35
June.....	18	27	573	277	296	1,592,155.53
Total.....	252	263	6,053	3,227	2,826	12,384,075.87

Accounts on hand June 30, 1889 17
 Accounts settled more than received during the fiscal year ending June 30, 1890..... 11
 On hand June 30, 1890 6

AMOUNT PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING THE FISCAL YEAR 1890.

Office.	Amount.
New York.....	\$161,746.60
Washington.....	106,387.84
Philadelphia.....	50,243.47
Boston.....	75,634.50
Norfolk.....	26,994.50
Baltimore.....	25,018.00
San Francisco.....	22,035.00
Total.....	468,059.31

Allotments running..... 1,524
 Allotments registered during the fiscal year ending June 30, 1890..... 992
 Allotments discontinued..... 1,034
 Vouchers examined during the fiscal year 1890..... 62,692

NUMBER OF NAVY PENSIONS AND THE AMOUNT DISBURSED DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Pension agency.	Navy invalid pensioners.	Navy wid-ow pensioners.	Children under sixteen years of age drawing pension.	Dependent relatives.	Minors.	Total.	Disbursements for the year ending June 30, 1890.
Boston.....	1,540	494	218	210	19	2,481	\$513,988.77
Chicago.....	1,146	247	112	83	13	1,601	359,420.82
New York.....	869	531	98	112	12	1,422	294,219.27
Philadelphia.....	850	309	129	89	22	1,399	335,141.88
San Francisco.....	190	28	17	4	7	246	54,542.55
Washington.....	994	419	182	113	22	1,730	349,567.33
Total.....	5,589	1,828	756	611	95	8,879	1,906,880.52

The sum of \$3,596.56 was expended under section 4718 of the Revised Statutes to reimburse those who bore the expense of last sickness and burial of pensioners. Also the amount of \$33 was paid as fees to examining surgeons for surgical examinations made during the fiscal year ending June 30, 1889.

PAYMASTERS' DIVISION.

Month.	Accounts received.	Accounts settled.	Railroad transportation claims received.	Railroad transportation claims settled.	Letters received.	Letters written.	Cash vouchers.	Cash disbursements.
1889.								
July.....	35	24	.....	.....	237	132	960	\$706,466.18
August.....	41	21	104	.....	191	156	614	1,189,701.36
September.....	17	24	110	.....	134	94	1,014	842,086.50
October.....	22	26	41	22	190	142	1,628	1,030,681.92
November.....	40	23	39	95	226	153	1,036	783,298.48
December.....	19	18	36	11	188	125	290	264,221.97
1890.								
January.....	17	21	76	23	164	81	571	783,685.45
February.....	37	18	14	56	189	124	1,314	870,728.97
March.....	29	32	30	60	217	106	987	1,317,946.43
April.....	16	33	17	.....	208	116.	2,155	1,421,085.60
May.....	41	30	30	108	279	171	816	731,365.62
June.....	15	38	8	130	245	119	5,925	2,323,315.07
	329	307.	505	505	2,468	1,519	17,340	12,264,583.55

Accounts on hand July 1, 1889..... 57
 Accounts on hand July 1, 1890..... 79

BOOK-KEEPER'S DIVISION.

Month.	Pay requisitions.		Repay requisitions.		Letters received.	Letters written.	Accounts journalized and posted.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Transfer accounts settled.	Monthly returns of receipts and expenditures.
	No.	Amount.	No.	Amount.							
1889.											
July.....	194	\$2,304,980.58	47	\$98,863.22	252	336	69	21	429	20	73
August.....	184	2,992,231.20	28	867,754.63	181	312	46	26	276	9	78
September.....	165	3,101,665.13	38	995,008.12	103	235	23	19	185	2	72
October.....	212	3,507,728.23	53	1,546,149.67	105	267	85	28	244	7	70
November.....	177	2,437,898.82	33	171,113.48	228	280	69	26	190	9	68
December.....	164	2,401,611.45	43	795,396.32	136	208	49	19	279	13	81
1890.											
January.....	159	2,569,269.19	31	478,023.09	149	245	156	30	186	11	66
February.....	163	2,773,398.28	30	457,090.93	119	260	40	18	109	11	70
March.....	197	2,373,108.53	38	674,078.83	134	255	65	31	156	14	80
April.....	224	2,226,382.31	33	228,886.29	145	267	64	29	259	11	69
May.....	189	2,712,165.38	22	688,826.08	157	280	72	20	354	16	76
June.....	177	2,290,440.52	41	610,129.95	152	277	84	38	249	17	69
Total.....	2,210	31,690,879.62	437	7,611,920.61	1,861	3,222	822	305	2,916	140	872

RECORD AND PRIZE DIVISION.

Month.	Letters.		Claims.			Amount of prize money paid.	Records.			
	Received.	Written.	Received.	Allowed.	Rejected.		Letters keyed in.	Letters keyed out.	Letters rec- orded.	Letters in- dexed.
1889.										
July	563	741	17	6	11	\$83. 50	3, 092	2, 473	736	1, 235
August	630	463	23	13	10	619. 96	3, 027	1, 751	214	214
September	547	678	19	14	8	479. 28	2, 222	1, 841	238	238
October	783	712	19	10	9	175. 71	2, 665	2, 246	584	584
November	1, 025	1, 110	32	19	15	691. 91	2, 754	2, 417	863	863
December	715	555	29	24	10	670. 63	2, 614	1, 845	758	1, 239
1890.										
January	748	572	21	15	11	827. 52	2, 370	1, 781	741	1, 263
February	845	753	23	19	9	552. 30	2, 382	2, 113	420	420
March	958	836	26	19	10	558. 40	2, 810	2, 365	861	861
April	896	818	24	14	11	441. 02	2, 960	2, 384	1, 055	1, 517
May	949	745	23	8	15	465. 23	3, 433	2, 591	1, 075	1, 631
June	862	614	31	13	19	216. 19	2, 921	2, 058	534	1, 086
Total	9, 521	8, 597	287	174	138	5, 781. 65	33, 250	25, 865	8, 079	11, 181

Reports of service furnished to Pension Office 4, 984
 Reports of service furnished to Navy Department 1, 516

This division is charged also with the preparation of all reports and statements called for by Congress, the courts, and the Secretary of the Treasury; the preservation and care of the files, keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payments of salaries of employes.

NEED FOR AN INCREASE OF FORCE.

I beg leave to call your attention to my letter which accompanied the estimate for appropriations for this office for the fiscal year ending June 30, 1892, in which an increase in the clerical force is asked.

In my last annual report reasons were given in detail for the increase then required. Those reasons are equally applicable now. I then asked for four additional clerks, but Congress did not grant the request.

In consequence of the new pension legislation which has materially increased the work of the record division of this office, it was then estimated that seven additional clerks were made necessary for that work alone. Congress granted two, which number is insufficient. The seven clerks above referred to, and the four for which I estimated in my last annual report, are necessary to prevent the work of the office from falling behind; however, you will notice that in my letter accompanying the estimates for the next fiscal year I ask for an increase of four persons, which number, with the two already granted, will make a total of *six* instead of eleven.

This increase is insufficient, but in view of the fact that Congress seems to be disinclined favorably to consider the recommendations for an increase in the clerical force, I am willing to make an effort to keep up the work of the office with the increase above named, but, even in this case, I fear that my aim can be accomplished only by having clerks work extra hours.

The increased number of inquiries from the Pension Office already averages over six hundred per week. It is a physical impossibility for two clerks to examine the records and answer that number of inquiries in six days.

BACK PAY AND BOUNTY APPROPRIATIONS.

Under the head of "Back pay and bounty," in the sundry civil bill passed at the last session of Congress, it is provided "For payment of amounts for arrears of pay of two and three year volunteers" "that may be certified to be due by the accounting officers of the Treasury during the fiscal year eighteen hundred and ninety-one, so much thereof as may be necessary is hereby appropriated."

"For payment of amounts for bounty to volunteers and their widows and legal heirs that may be certified to be due by the accounting officers of the Treasury during the fiscal year eighteen hundred and ninety-one, so much thereof as may be necessary is hereby appropriated."

Congress no doubt intended that "back pay and bounty" to sailors and marines found to be due by the accounting officers should also be included, but the Second Comptroller holds that the language above quoted was intended to apply only to volunteers in the army.

I therefore recommend that the wording of the law be so changed as to include sailors and marines.

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

JOHN R. LYNCH,
Auditor.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 13.)

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., October 18, 1890.

SIR: In compliance with your instructions, dated September 4, ultimo, to make a report to you of the transactions of this office during the past fiscal year, and of the present condition of the public business intrusted to my charge, I have the honor to submit herewith, as an Appendix, tables numbered from A to K, showing the results in detail of the adjustments of accounts and claims, and also to present the following exhibits and observations in regard to the business of the office:

Accounts adjusted.....	10,887
Reports made to the First Comptroller.....	7,874
Vouchers examined.....	236,353
Amount involved in adjustments, in footings.....	\$618,490,710.78
Reports copied.....	12,036
Letters written.....	4,407
Coupon-books of internal-revenue stamps counted.....	41,478
Coupon-books of internal-revenue stamps scheduled.....	42,479
Letters copied by hand.....	935
Comptroller's certificates copied.....	10,948
Invoice and debenture numbers posted from returns of collectors of customs (section 4213 Revised Statutes).....	403,003
Consular-fee reports proven.....	3,520
Pages of consular-fee reports tabulated.....	18,015
Drafts examined for payment.....	997

The business of the Bureau is in a good condition, the regular work not being in arrear. The census accounts, recurring periodically and regarded as extra work are, at this time, being received in larger numbers than can be promptly disposed of, and unless all the additional help requested can be obtained, a small accumulation of these accounts must keep going on for some time to come.

I desire to express my satisfaction with the efficiency of the employes of the office, and to commend them for the spirit and promptitude with which they have performed their respective duties.

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts of ministers and other officers of the diplomatic service have been adjusted, showing (Table A of the Appendix) expenditures and passport fees for the year, as follows:

Paid for salaries of ministers	\$304,158.68
Paid for salaries of chargés d'affaires <i>ad interim</i>	21,319.87
Paid for salaries of secretaries of legations	33,311.15
Paid for salaries of interpreters to legations	10,740.36
Paid for salary of clerk to legation in Spain	1,200.00
Paid for contingent expenses, foreign missions	79,514.33
Paid for loss by exchange, diplomatic service	2,760.61
Total	453,005.00
Passport fees received and accounted for	1,787.60

The appropriation of \$20,000 for salaries of chargés d'affaires *ad interim*, 1890, has, as is shown above, been exhausted by accounts now adjusted. A heavy draft on this appropriation occurred by the Russian legation being in charge of an *ad interim* officer during most of the year. A considerable lapse thus resulted in favor of the ministers' salary appropriation for 1890, but it has been consumed by salaries paid for instructions and transit periods of outgoing and incoming officers.

Consular service.—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected, as follows (Tables B, C, D, and E of the Appendix):

Consular fees received for official services	\$1,039,653.26
Paid:	
Salaries, consular service	\$486,260.85
Salaries, consular officers not citizens	17,795.26
Salaries, consular clerks	13,768.48
Loss on bills of exchange	6,839.15
Pay of consular officers for services to American vessels	21,960.16
Compensation from fees (sections 1703, 1730, and 1733, Revised Statutes)	199,634.50
Office rent and clerk-hire (section 1732, Revised Statutes)	2,933.43
Contingent expenses, United States consulates	179,152.09
Allowance for clerks at consulates	71,234.82
Expenses of prisons for American convicts	6,487.73
Salaries, interpreters to consulates in China, etc.	13,102.95
Salaries, marshals for consular courts	8,162.43
Expenses of interpreters and guards, etc.	3,876.60
Boat and crew at Hong-Kong and Osaka and Hiogo ..	839.63
	1,032,048.08
Excess of receipts over expenditures	7,605.18

The amount expended for salaries, consular service, as stated above, exceeds the appropriation therefor in the sum of \$15,260.85. It includes \$40,323.33 paid for instructions and transit salaries not estimated for in the appropriation. Lapses have occurred also in favor of this fund, amounting to \$17,795.26, by payments made to consular officers not citizens from their appropriation, which would otherwise have had to come out of "salaries, consular service."

The amount paid for salaries, consular officers not citizens, is largely in excess of this expenditure for previous years, because it embraces for this year the portions of salaries paid to aliens for their services during the statutory absences of principal officers from their posts, in addition to the salaries which accrued to them (aliens) while in sole charge of the office and control of the salary. But, in previous years, the alien appropriation was charged only with the latter.

Consular fees.—The consular fees collected for official services are stated in detail, as to the character and amount at each consulate, in Table H of the Appendix, and aggregate, in kind and amount, as follows:

Invoice certificates.....	\$951,940.75
Landing certificates.....	36,641.75
Bills of health.....	19,488.50
Currency certificates.....	20,186.00
Other fees.....	11,396.26
Total.....	1,039,653.26

The receipts from consular fees during the past year considerably exceed, for the first time, a million of dollars. There has been for the last ten years a continuous increase in the official fees of consuls, notwithstanding the tendency to largely lessen them by Congressional enactment, changes in the tariff of fees, and by the decisions of the courts.

Quite a number of claims for the refundment of fees have been presented during the year, which fees had been considered and returned by consuls as *official*, but under the late decisions of the courts were declared notarial. These claims have been examined and reported upon by this office and transmitted to the First Comptroller. They do not appear elsewhere in this report, although their examination has required considerable time and labor.

A law making all fees *official* which are collected by consular officers for their services, and providing a just compensation instead, would greatly simplify the adjustment of consular-fee accounts. The means of discriminating between fees which are official and unofficial have become, in many cases, so complicated that the best of experts are often puzzled to decide as to the character of the fees; and not infrequently minute details of the nature of the service have to be obtained before the status of the fee can be settled.

Relief of seamen.—As shown in Tables F and G of the Appendix, accounts for relief and wages of seamen were adjusted with the following results:

Boarding and lodging.....	\$7,412.19
Clothing.....	5,230.83
Medical aid.....	8,939.65
Loss by exchange.....	207.63
Other expenses.....	9,022.69
Passage to the United States (paid at the Treasury).....	14,152.85
Total disbursed for relief of seamen.....	44,965.86
Amount of extra wages and arrears collected.....	231,840.11
Amount of extra wages and arrears paid to seamen.....	222,028.44
Amount of extra wages and arrears paid for relief.....	6,688.11
Amount of extra wages and arrears in hands of consuls.....	3,123.56
Total.....	231,840.11
Total relief afforded.....	44,965.86
Wages and extra wages applied.....	6,688.11
Amount paid by the United States.....	38,277.75
Balance of appropriation unexpended October 14, 1890.....	11,722.25
Total appropriated.....	50,000.00

The cost of relief of destitute seamen this year is greater than that of last year by \$3,464.56. The number of seamen relieved were 1,174 as against 956 for last year. The largest increases in relief have been at Cape Town, Honolulu and Yarmouth; one-half of the 181 seamen relieved at those three consulates being of shipwrecked crews.

The relief given at Honolulu for the last three quarters of the fiscal year 1890, namely, \$4,133.60, is more than was expended at that consulate-general during all of the three preceding years together. Of the 83 seamen which cost this sum, 41 were reported shipwrecked and 42 sick. Of the 73 seamen which received relief at Yarmouth during the year, costing \$2,050.33, 27 were shipwrecked, 31 had gone astray from their vessels, and 15 were sick.

The expenses for the relief of seamen have been on the increase for several years :

For 1887 the amount was reported as.....	\$23,680.85
For 1888.....	28,542.46
For 1889.....	34,813.19
For 1890, this year.....	38,277.75

While the circumstances, causing the subjects for relief, can not be controlled by consular officers, yet much depends, in the interest of economy, upon their wise and judicious administration of the assistance applied for. The consul, being on the ground, is presumably better qualified than any one else to pass upon the title of the destitute seamen to the benefits of the fund, and of the amount and character of the supplies needed in individual cases. But the accounts are, nevertheless, given a close inspection by the accounting officers with the purpose of correcting, if possible, any seeming looseness or extravagance on the part of consular officers in the use of the money.

Other expenses of the foreign service.—During the year other accounts relating to the foreign service have been adjusted as follows :

International Exhibition at Barcelona.....	\$2,552.89
International Exhibition at Brussels, Belgium.....	333.46
International Exhibition at Melbourne.....	3,237.22
International Exposition at Paris.....	168,324.17
Conference of North, South, and Central American States.....	45,297.23
International Marine Conference.....	3,500.00
Protecting the interests of the United States in the Samoan Islands.....	22,711.57
Publication of consular and commercial reports, 1890.....	5,422.99
Rescuing shipwrecked American seamen, 1890.....	790.05
Transporting remains of ministers and consuls to their homes for interment.....	534.37
Bringing home criminals, 1890.....	259.36
Reward to inhabitants of the island of Tanega-Sima, Japan, for relief to crew of American bark <i>Cashmere</i>	5,000.00
Protecting the interests of the United States at the Isthmus of Panama.....	7,727.93
Steam-launch for legation at Constantinople, 1890.....	1,092.23
Buildings and grounds for legation in China, 1890.....	2,103.12
Buildings for legation in Japan, 1890.....	3,400.00
Fees and costs in extradition cases, 1890.....	232.76
Refunding penalties or charges erroneously exacted.....	66.60
Allowances to widows or heirs of diplomatic and consular officers who die abroad, 1890.....	228.01
Foreign hospital at Panama, 1890.....	500.00
Annual expenses Cape Sparte! Light (calendar year 1889).....	289.50
Relief of owners, officers, and crew of the British bark <i>Chance</i>	16,000.00
Re-imbursement to Union Bank of Australia, limited.....	982.78

Disbursing clerk's accounts.—The following accounts have been rendered by F. J. Kieckhofer, the disbursing clerk of the Department of State, and adjusted, namely :

Contingent expenses, foreign missions, 1889, \$1,040.64 ; 1890, \$14,015.86..	\$15,056.50
Contingent expenses, United States consulates, 1889, \$206.90 ; 1890, \$14,419.18.....	14,626.08
Publication of consular and commercial reports, 1890.....	7,049.02
Rescuing shipwrecked American seamen, 1890.....	428.00
Emergencies arising in the diplomatic and consular service, 1888, \$356.27 ; 1889, \$4,378.69 ; 1890, \$24,628.96.....	29,363.92

International remonetization of silver	\$5,174.00
International Marine Conference	30,682.46
Expenses under the neutrality act, 1890	3,505.09
Conference of North, South, and Central American States	54,693.70
Venezuela and American claims commission	9,459.09
Protecting the interests of the United States in the Samoan Islands	5,226.27
International conference for protection of industrial property	3,800.00
Editing Revised and Annual Statutes	275.00
Salaries, Department of State, 1890	112,110.27
Contingent expenses, Department of State, 1889, \$113.66; 1890, \$4,033.95	4,147.61
Proof-reading, Department of State, 1890	1,200.00
Lithographing, Department of State, 1890	1,200.00
Books and maps, Department of State, 1889, \$1,009.62; 1890, \$1,588.79	2,598.41
Stationery and furniture, Department of State, 1889, \$106.50; 1890, \$4,967.01	5,073.51
Binding manuscript papers, Department of State	2,834.66

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received or perfected during the year, and have been adjusted as follows:

Contingent expenses, foreign missions, 1885, \$3.37; 1886, \$1,542.99; 1887, \$52.19; 1889, \$2,495.07	\$4,098.62
Salaries of ministers, 1889	15,450.54
Salaries for secretaries of legations, 1889	565.93
Loss by exchange, diplomatic service, 1889	415.41
Loss by exchange, consular service, 1886, \$0.50; 1888, \$41.67; 1889, \$1,139.36	1,181.53
Salaries, consular service, 1880, \$137.36; 1888, \$1,623.63; 1889, \$5,486.27	7,247.26
Salaries, consular officers not citizens, 1889	785.97
Salaries, interpreters to consulates, 1889	250.00
Salaries, consular clerks, 1889	550.00
Allowance for clerks at consulates, 1889	500.00
Pay of consular officers for services to American vessels, 1886, \$15.25; 1888, \$279.26; 1889, \$2,370.28	2,664.79
Compensation of consular officers from fees, 1889	537.80
Consular fees adjusted, 1885, \$610; 1888, \$598.65; 1889, \$9,590	10,798.65
Contingent expenses, United States consulates, 1881, \$24.33; 1888, \$126.53; 1889, \$2,538.37	2,689.23
Rescuing shipwrecked American seamen, 1889	173.87
Bringing home criminals, 1888, \$1,373.73; 1889, \$762.69	2,136.42
Relief and protection of American seamen, and wages of seamen, 1886, \$719.29; 1887, \$35.43; 1888, \$348.20; 1889, \$4,747.31	6,350.23
Allowance to widows or heirs of diplomatic and consular officers who die abroad, 1889	41.03
Buildings and grounds for legation in China, 1889	1,504.85
Steam-launch for legation at Constantinople, 1889	532.32
Transporting remains of ministers and consuls to their homes for interment, 1889	788.46

London bankers' accounts.—Accounts adjusted during the year of Messrs. Morton, Rose & Co., bankers of the United States at London, England, show disbursements aggregating \$333,080.99, and receipts from consular officers of fees amounting to \$295,539.41, and of extra wages and other moneys of seamen, \$498.52. The disbursements are as follows:

Salaries of ministers 1889, \$25,235.15; 1890, \$152,393.47	\$177,628.62
Salaries of chargés d'affaires ad interim, 1889	6,047.82
Salaries of secretaries of legations 1889, \$5,222.77; 1890, \$23,584.77	28,807.54
Salaries of interpreters of legations 1889, \$1,502.04; 1890, \$8,215.05	9,717.09
Salary of clerk to legation in Spain, 1890	1,200.00
Salary and expenses commercial agent at Boma, 1890	1,500.00
Contingent expenses foreign missions, 1889, \$3,792.12; 1890, \$36,937.87	40,729.99
Contingent expenses United States consulates, 1890	81.15
Protecting the interests of the United States in the Samoan Islands	2,137.06
Conference of North, South, and Central American States	194.66
Steam-launch for legation at Constantinople, 1890	729.98
International Exposition at Paris in 1889	59,307.08
Reward to inhabitants of the island of Tanega-Shima, Japan, for relief to crew of American bark <i>Cashmere</i>	5,000.00

Estates of decedent's trust fund.—Accounts of this fund (section 1709, Revised Statutes) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States dying abroad, viz:

Estate of Christopher Columbus Lages	\$86.15
Estate of Sylvanus A. Earle	85.77

INTERNAL REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1890, as shown by the adjustments of collector's accounts and exhibited in detail in Table I amounted to \$142,476,584.07. Included in this amount \$603.56 belongs to the collections of previous year.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$4,065,296.65, inclusive of amounts allowed store-keepers and gaugers. These expenses in detail are given in Table K.

Of this total expense the sum of \$99,568.57 belongs to prior fiscal year, of which \$603.56 is commissions on tax-paid spirit stamps sold.

The following exhibit shows, by States, for what these expenses were incurred:

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of store-keepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama.....	\$3,738.93	\$15,394.05	.....	\$269.69	\$744.00	\$2,725.29	\$21,891.96
Arkansas.....	2,012.13	12,072.49	.....	319.16	15,421.50	3,160.65	33,905.91
California.....	8,891.32	51,616.05	\$1,264.08	1,293.27	19,958.00	49,919.66	122,942.38
Colorado.....	3,125.00	13,187.90	1,200.00	28.86	.....	1,511.22	19,052.98
Connecticut.....	4,500.00	22,545.99	50.00	553.44	4,436.00	6,651.46	38,736.89
Florida.....	3,625.00	10,250.66	589.90	112.83	.....	.....	14,578.39
Georgia.....	4,500.00	37,163.30	1,099.97	613.24	43,280.00	8,355.00	95,011.51
Illinois.....	18,000.00	483,264.29	.....	1,560.54	84,348.00	92,582.14	679,754.97
Indiana.....	9,000.00	31,536.27	320.83	606.32	29,528.50	27,312.46	98,304.38
Iowa.....	5,751.10	22,851.66	740.00	559.33	626.00	1,614.42	32,142.51
Kansas.....	2,884.82	14,770.27	.....	196.76	.....	100.71	17,954.56
Kentucky.....	22,500.05	115,497.30	1,534.05	3,499.98	408,930.50	172,085.84	724,047.72
Louisiana.....	3,761.75	27,588.27	.....	388.06	.....	3,453.93	35,192.01
Maryland.....	4,500.00	45,084.59	990.00	786.77	41,128.00	34,165.47	126,654.83
Massachusetts.....	4,500.00	32,167.64	.....	446.99	20,660.00	19,605.29	77,379.92
Michigan.....	7,375.00	29,866.41	1,026.85	515.58	.....	1,774.89	40,558.73
Minnesota.....	4,500.00	17,954.81	.....	226.20	8,756.00	8,028.88	39,465.89
Missouri.....	9,000.00	51,882.03	390.00	1,131.84	31,473.50	29,732.12	123,609.49
Montana.....	3,500.00	15,538.48	1,557.72	172.23	.....	1,412.66	22,181.09
Nebraska.....	4,500.00	24,783.18	.....	1,036.39	6,984.00	8,237.77	45,541.34
New Hampshire.....	3,873.11	12,190.46	.....	220.39	1,448.00	641.57	18,373.53
New Jersey.....	7,136.93	40,900.56	550.02	573.61	3,136.00	7,372.46	59,669.58
New Mexico.....	2,786.72	8,177.58	.....	253.73	.....	620.73	11,838.76
New York.....	27,041.67	176,710.42	4,311.51	2,462.56	13,072.00	61,656.06	295,254.22
North Carolina.....	9,000.00	82,254.27	1,125.00	1,193.79	142,230.00	35,885.39	271,688.45
Ohio.....	17,516.19	79,463.55	376.95	1,670.64	55,287.00	73,580.77	227,895.10
Oregon.....	3,219.16	10,788.75	1,270.75	162.74	2,348.00	1,443.95	19,233.35
Pennsylvania.....	17,433.63	125,901.55	2,875.01	2,508.38	109,107.50	63,691.68	321,517.75
South Carolina.....	3,129.05	13,541.66	.....	111.25	7,349.50	1,165.69	25,297.15
Tennessee.....	7,577.58	38,478.03	.....	629.89	62,422.50	14,122.69	123,230.69
Texas.....	5,629.83	27,140.75	250.00	263.68	3,098.00	3,267.79	39,650.05
Virginia.....	8,999.97	73,266.08	.....	1,158.83	29,616.50	29,670.15	142,711.53
West Virginia.....	4,500.00	19,591.15	12.50	597.55	6,281.00	6,139.75	37,121.95
Wisconsin.....	7,875.00	35,135.79	.....	657.78	8,265.00	10,973.51	62,907.08
Total.....	256,703.92	1,818,556.23	31,535.14	26,784.31	1,159,935.00	771,782.05	4,065,296.65

MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts,

counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper, and for the salaries of the office of the Commissioner of Internal Revenue; also accounts of the Census Office, Smithsonian Institution, and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows :

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
William H. H. Asbury	\$6.00	\$930.00	\$460.63	\$507.00	\$40.87	\$1,938.50
Ralph Ballin	7.00	1,281.00	282.06	591.00	47.31	2,201.37
James S. Battle	7.00	1,351.00	301.77	648.00	47.25	2,348.02
A. H. Brooks	7.00	2,205.00	409.43	979.91	154.93	3,749.27
Ed. M. Brown	7.00	1,008.00	259.03	504.00	26.51	1,797.54
W. H. Chapman	7.00	2,191.00	373.96	1,023.00	176.86	3,764.82
George B. Clark	7.00	1,106.00	306.47	519.75	48.24	1,980.46
Sam'l F. Culbertson	7.00	2,191.00	352.94	1,002.00	63.18	3,609.12
Alvah Eastman	{ 6.00 } { 7.00 }	946.00	290.45	528.00	37.67	1,802.12
C. W. Eldridge	7.00	2,191.00	129.10	1,065.00	15.61	3,400.71
Thos. J. Grimeson	7.00	2,198.00	461.85	912.35	205.51	3,777.71
M. A. Haynes	6.00	720.00	151.05	414.00	21.25	1,306.30
Constant C. Hodgman	6.00	234.00	58.75	138.00	6.15	436.90
Godfrey Jæger	7.00	1,890.00	771.60	741.00	83.88	3,486.48
William King	7.00	378.00	14.00	174.75	4.70	572.35
S. Kirkpatrick	7.00	1,925.00	611.65	921.00	89.16	3,546.81
W. H. Knisely	{ 6.00 } { 7.00 }	1,659.00	376.19	822.00	27.81	2,885.00
Wolcott Lay	7.00	2,191.00	742.66	1,053.00	163.03	4,149.69
John W. Linck	6.00	36.00	32.00	1,800.00	3.30	89.30
J. B. McCoy	7.00	2,191.00	550.70	1,056.00	53.88	3,851.58
B. F. Morey	7.00	931.00	347.23	375.00	49.83	1,703.06
F. D. Sewell	10.00	3,130.00	323.89	223.00	22.87	3,699.76
William Somerville	7.00	2,191.00	608.95	1,050.00	45.86	3,895.81
D. D. Spaulding	7.00	2,191.00	913.31	948.00	79.86	4,132.17
L. A. Thrasher	7.00	2,191.00	252.01	1,062.00	52.61	3,557.62
Geo. H. Wheelock	6.00	462.00	53.87	270.00	12.70	788.57
Geo. M. Willcox	{ 6.00 } { 7.00 }	951.00	490.55	492.00	56.00	1,989.55
Robert Williams, jr.	7.00	301.00	99.30	153.00	4.00	557.30
W. J. Wilmore	{ 6.00 } { 7.00 }	2,112.00	539.31	1,065.00	59.85	3,776.16
Total		43,282.00	10,565.61	19,255.76	1,700.68	74,804.05
Stationery furnished revenue agents						328.08
Transportation over Pacific railroads under orders from the Treasury Department						460.40
Total						75,592.53

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled spirit and other stamps are as follows :

DISTILLED-SPIRIT STAMPS.

DR.	CR.		
To stamps on hand June 30, 1889 ..	\$26,218,785.00	By stamps sent to collectors	\$88,413,520.00
To stamps received from printers ..	81,097,200.00	By stamps destroyed by committee ..	8,262.90
To stamps returned by collectors ..	224,936.80	By stamps on hand June 30, 1890 ..	19,120,515.00
To stamps received for redemption ..	1,376.10		
	107,542,297.90		107,542,297.90

SPECIAL-TAX STAMPS.

To stamps on hand June 30, 1889 ..	\$3,993,542.00	By stamps sent to collectors	\$9,254,496.00
To stamps received from printers ..	10,411,806.00	By stamps destroyed by committee ..	2,256,994.00
To stamps returned by collectors ..	403,920.00	By stamps on hand June 30, 1890 ..	3,297,778.00
	14,809,268.00		14,809,268.00

REPORT ON THE FINANCES.

OLEOMARGARINE STAMPS.

To stamps on hand June 30, 1889..	\$658,996.00	By stamps sent to collectors.....	\$789,644.00
To stamps received from printers..	529,640.00	By stamps destroyed by committee	148.12
To stamps returned by collectors..	40,704.00	By stamps on hand June 30, 1890..	439,756.00
To stamps received for redemption	148.12		
	<u>1,229,548.12</u>		<u>1,229,548.12</u>

BEER-STAMPS.

To stamps on hand June 30, 1889..	\$4,394,520.00	By stamps sent to collectors.....	\$28,540,600.00
To stamps received from printers..	25,532,500.00	By stamps destroyed by committee	7,273.13
To stamps received for redemption	6,878.46	By stamps on hand June 30, 1890..	1,386,420.00
To stamps received for exchange.	394.67		
	<u>29,934,293.13</u>		<u>29,934,293.13</u>

TOBACCO, SNUFF, AND CIGAR STAMPS.

To stamps on hand June 30, 1889..	\$8,811,009.81	By stamps sent to collectors.....	\$37,296,883.42
To stamps received from printers..	31,457,040.00	By stamps destroyed by committee	4,199.12
To stamps returned by collectors.	76,139.37	By stamps on hand June 30, 1890..	3,044,241.47
To stamps received for redemption	1,134.83		
	<u>40,345,324.01</u>		<u>40,345,324.01</u>

DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1889..	\$5,373.21	By cash deposited.....	\$12.00
		By stamps on hand June 30, 1890.	5,361.21
	<u>5,373.21</u>		<u>5,373.21</u>

STAMPED FOIL WRAPPERS.

To wrappers received from printers	\$145,160.20	By wrappers sent to collectors....	\$145,160.20
To wrappers received for exchange	39.57	By wrappers destroyed by committee	39.57
	<u>145,199.77</u>		<u>145,199.77</u>

Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for "paper for internal-revenue stamps," also other expenses incident to the collection of the internal revenue:

Salary	\$23,022.47
Traveling expenses.....	8,427.37
Expenses (incidental).....	15,506.67
Stationery	15,275.42
Telegrams	100.20
Expressage	4,755.69
Counsel fees and expenses.....	1,021.00
Rewards	395.30
Surveyors of distilleries	4,787.84
Salaries in office of Commissioner of Internal Revenue.....	257,687.99
Salaries in office of Commissioner of Internal Revenue (re-imbursable)..	2,500.00
Fees and expenses of gaugers prior to July 1, 1889.....	39,612.51
Fees and expenses of gaugers.....	732,169.54
Paper for stamps (Fairchild Paper Company)	28,640.36
Indemnity for lost checks.....	286.60
Private acts of Congress.....	130.00

Five hundred and seventy-two claims for the redemption of stamps, amounting to \$27,555.53, were settled during the year, from which \$560.86 were discounted, leaving \$26,994.67 actually paid.

By the last annual report of this office, for 1889, it appeared the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1), \$29,400.10. During the year \$64,344.35 have been deposited, and \$41,407.75 have been disbursed, leaving a balance to his credit January 1, 1890, of \$52,336.70.

On account of "miscellaneous deposits" (special deposit account No. 3), there was a balance to his credit January 1, 1889, of \$14,534.23; \$73,888.53 have been deposited, and \$18,251.17 disbursed, leaving a balance to his credit January 1, 1890, of \$70,171.59.

The balance to his credit January 1, 1889, on account of "offers in compromise" (special deposit account No. 5), was \$29,249.95. During the year \$66,140.12 were deposited, and \$67,154.62 disbursed, leaving a balance to his credit January 1, 1890, of \$28,235.45.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$46,809.06; drawback on beer exported, \$31,843.80; and on other merchandise exported, \$17,563.86, and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$2,351.26.

The disbursements made by George Waterhouse, chairman of the South Carolina free-school fund commissioners, amounted to \$2,155.

Accounts of two stamp agents, involving \$21,788.65, were adjusted during the year.

Accounts of Theodore Davenport, disbursing clerk, Post-Office Department, have been adjusted as follows:

Sales of post-route maps, 1890	\$3,634.00
Rent of buildings, 1889, \$2,875; 1890, \$1,425	4,300.00
Official Postal Guide, 1889, \$555.72; 1890, \$12,036.05	12,592.17
Post-route maps, 1889, \$4,500; 1890, \$15,517.64	20,017.64
Miscellaneous items, 1889, \$1,300; 1890, \$11,464.95	12,764.95
Plumbing and gas fixtures, 1889, \$64.29; 1890, \$1,940.32	2,004.61
Painting, 1889, \$25; 1890, \$3,223.59	3,248.59
Horses and wagons, 1889, \$37.70; 1890, \$1,253.87	1,291.57
Hardware, 1889, \$49.56; 1890, \$984.13	1,033.69
Furniture, 1889, \$195.95; 1890, \$2,936.08	3,132.03
Fuel, 1889, \$659.41; 1890, \$7,827.87	8,487.28
Stationery, 1889, \$1,450; 1890, \$10,962.11	12,412.11
Carpets, 1889, \$87.90; 1890, \$3,000	3,087.90
Gas, 1889, \$267.63; 1890, \$4,371.82	4,639.45
Telegraphing, 1889, \$423.48; 1890, \$45.83	469.31
Postage, 1890	300.00
Mail-bag-repair shop, 1889	275.88

Accounts rendered by George W. Evans, disbursing clerk, Department of the Interior, have been adjusted as follows:

Official Gazette, Patent Office, 1889, \$999.70; 1890, \$56,038.90	\$57,038.60
Photolithographing, Patent Office, 1889, \$5,493.94; 1890, \$88,689.73	94,183.67
Scientific library, Patent Office, 1889, \$233.03; 1890, \$2,755.12	2,988.15
International protection of industrial property, Patent Office, 1890	644.46
Public use of inventions and defending suits, Patent Office, 1889, \$0.75; 1890, \$500	500.75

Accounts rendered by J. C. Stoddard, disbursing clerk, Census Office, have been adjusted as follows:

Expenses of Eleventh Census	\$323,590.49
Printing, engraving, and binding	74,949.14
Farms, homes, and mortgages	7,290.20

Accounts of W. W. Karr, disbursing clerk, Smithsonian Institution, have been adjusted as follows:

Preservation of collections, National Museum, 1888, \$28.43; 1889, \$4,124.45; 1890, \$135,630.72	\$139,783.60
Furniture and fixtures, National Museum, 1888, \$17.75; 1889, \$2,823.22; 1890, \$28,805.59	31,646.56
Heating and lighting, National Museum, 1889, \$1,089.33; 1890, \$9,672.85	10,762.18
International exchanges, Smithsonian Institution, 1889, \$15.02; 1890, \$14,985.40	16,074.73
Postage, National Museum, 1890	500.00

Accounts of the Commissioner of Patents show that \$1,347,203.21 were received during the fiscal year 1890 and deposited with the Treasurer of the United States on account of patent fees.

Accounts for transportation over Pacific railroads have been adjusted as follows :

Preservation of collections, National Museum	\$688.63
International exchanges, Smithsonian Institution	6.74
Expenses of Eleventh Census	5.57

I have the honor to be, very respectfully,

L. W. HABERCOM,
Fifth Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

[a, comprises all accounts received; b, June quarter's accounts not received; c, March quarter's accounts not received.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	B. W. Hanna, late minister	\$1,059.78			
	J. R. G. Pitkin, minister	6,725.54	\$888.11		\$11.00
	H. L. Vilas, chargé d'affaires <i>ad interim</i>	1,286.20	301.31		2.00
	H. L. Vilas, secretary of legation.....	a985.52			
				\$11,246.46	
Austria-Hungary.	F. D. Grant, minister	12,000.00	1,049.47		118.00
	J. R. Roosevelt, late secretary of legation.....	317.93			
	J. J. Chew, secretary of legation	1,707.07			
				15,074.47	
Belgium	J. G. Parkhurst, late minister	101.90			
	E. H. Terrell, minister.....	7,500.00	1,254.18		16.00
				8,856.06	
Bolivia	S. S. Carlisle, late minister and consul-general.....	3,013.89	357.92		
	T. H. Anderson, minister and consul-general.....	3,913.05	540.45		
				7,825.31	
Brazil	R. Adams, jr., minister.....	11,274.73	2,332.01		31.00
	O. H. Dockery, consul-general in charge of legation.....	125.00	403.23		
	H. C. Armstrong, chargé d'affaires <i>ad interim</i>	97.83	124.47		
	J. F. Lee, chargé d'affaires <i>ad interim</i>	a1,230.50	515.90		
				16,003.67	
Central American States.	L. B. Mizner, minister.....	10,000.00	3,617.63		1.00
	H. C. Hall, late minister.....	631.87			
				14,249.50	
Chili.....	W. R. Roberts, late minister.....	2,309.78	133.40		
	P. Egan, minister	10,000.00	1,603.41		
	C. M. Seibert, secretary of legation	a350.55			
				14,457.14	
China.....	C. Denby, minister	12,000.00	1,886.62		46.00
	H. Martin, secretary of legation	c1,963.75	113.07		
	C. Denby, jr., second secretary of legation.....	1,800.00	111.18		
	F. D. Cheshire, interpreter	3,000.00	214.75		
				21,094.37	
Colombia	D. H. Maury, late minister.....	713.30			
	J. T. Abbott, minister	7,500.00	1,734.21		
	J. G. Walker, chargé d'affaires <i>ad interim</i>	515.11			
				10,462.62	
Corea.....	H. A. Dinsmore, minister and consul-general.....	7,500.00	818.56		
	A. Heard, minister and consul-general.....	3,000.00	420.36		2.00
	C. C. Long, secretary of legation.....	a652.17			
	Wo In Tak, interpreter	543.86			
	Hong Woo Kwan, interpreter	223.19			
				13,158.14	
Denmark	R. B. Anderson, late minister and consul-general.....	1,141.31	162.54		
	C. E. Carr, minister and consul-general	4,904.89	1,943.52		2.00
				8,152.26	

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES
FOR THE FISCAL YEAR ENDED JUNE 30, 1889—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
France	W. Reid, minister	\$17,500.00	\$3,154.31		\$498.00
	H. Vignand, chargé d'affaires <i>ad interim</i>	1,583.75	900.42		49.00
	H. Vignand, secretary of legation	2,149.87	21.56		
	A. Jay, second secretary of legation	2,000.00	5.68		
				\$27,315.59	
Germany	W. W. Phelps, minister	15,455.16	3,607.01		452.00
	C. Coleman, chargé d'affaires <i>ad interim</i>	1,302.17			
	C. Coleman, secretary of legation	2,054.35	11.93		
	F. V. S. Crosby, second secretary of legation	2,000.00	11.69		
				25,042.31	
Great Britain	R. T. Lincoln, minister	17,500.00	4,674.29		264.60
	H. White, chargé d'affaires <i>ad interim</i>	1,597.83			
	H. White, secretary to legation	2,145.65			
	R. S. McCormick, second secretary of legation	2,000.00			
				27,917.77	
Hawaiian Islands	G. W. Merrill, late minister	2,241.85	200.00		
	J. L. Stevens, minister	6,990.49	800.00		
				10,232.34	
Hayti	J. E. W. Thompson, late minister and consul-general	1,250.00	150.46		
	F. Douglas, minister and consul-general	4,171.20	653.16		
				6,224.82	
Italy	A. G. Porter, minister	12,000.00	782.34		74.00
	C. A. Dougherty, chargé d'affaires <i>ad interim</i>	668.47			
	C. A. Dougherty, secretary of legation	1,599.46			
				15,050.27	
Japan	J. F. Swift, minister	12,000.00	1,712.06		6.00
	F. S. Mansfield, secretary of legation	834.56			
	E. Dun, secretary of legation	2,075.75	107.73		
	E. Dun, second secretary of legation	376.63			
	W. R. Gardiner, jr., second secretary of legation	1,374.45	67.11		
	W. N. Whitney, interpreter	2,500.00	67.19		
				21,115.48	
Liberia	E. E. Smith, minister and consul-general	4,000.00	410.02		
				4,410.02	
Mexico	T. Ryan, minister	12,000.00	4,462.73		15.00
	H. R. Whitehouse, chargé d'affaires <i>ad interim</i>	1,043.48			
	H. R. Whitehouse, secretary of legation	1,486.95			
				18,933.16	
Netherlands	S. R. Thayer, minister	7,500.00	1,162.50		4.00
				8,662.50	
Paraguay and Uruguay	G. Máney, minister	4,707.88			
				4,707.88	
Persia	E. S. Pratt, minister and consul-general	5,000.00	2,183.15		2.00
	Interpreter to legation	973.31			
				8,156.46	
Peru	J. Hicks, minister	10,000.00	1,200.00		3.00
	R. R. Neill, chargé d'affaires <i>ad interim</i>	82.42			
	R. R. Neill, secretary of legation	1,475.28			
				12,757.77	
Portugal	G. B. Loring, minister and consul-general	63,750.00	1,236.77		
	J. B. Wilbor, vice-consul general	815.22	319.01		
				6,121.00	
Russia	C. E. Smith, minister	5,833.34	573.46		5.00
	G. W. Wurts, chargé d'affaires <i>ad interim</i>	7,620.19	1,483.28		13.00
	G. W. Wurts, secretary of legation	338.30			
				15,849.17	
Roumania, Serbia, and Greece	W. Fearn, late minister and consul-general	2,826.09	681.66		
	A. L. Snowden, minister and consul-general	5,404.89	1,400.37		11.00
				10,313.01	
Spain	T. W. Palmer, minister	29,000.00	2,367.43		8.00
	E. H. Strobel, chargé d'affaires <i>ad interim</i>	644.20			
	H. R. Newberry, chargé d'affaires <i>ad interim</i>	1,203.30	885.40		6.00
	E. H. Strobel, late secretary of legation	1,116.74			
	H. R. Newberry, secretary of legation	319.01			
	Salary of clerk to legation	1,200.00			
				16,736.08	

A.—STATEMENT OF EXPENSES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Siam.....	J. T. Child, minister and consul-general. C. J. Child, interpreter	\$5,000.00 500.00	\$732.50	.....	\$2.00
Sweden and Norway.	W. W. Thomas, jr., minister	7,500.00	1,926.69	\$6,232.50	12.00
Switzerland ..	J. D. Washburn, minister and consul-general.	5,000.00	1,231.51	9,426.69	108.00
Turkey.....	O. S. Straus, late minister..... S. Hirsch, minister..... P. King, chargé d'affaires <i>ad interim</i> .. P. King, secretary of legation..... F. Mac Nutt, secretary of legation..... A. A. Garguilo, interpreter	672.55 7,255.42 1,844.42 786.10 464.91 3,000.00	..... 61,051.86 1,240.25	.....	..... 5.00 27.00
Venezuela.....	W. L. Scrnggs, minister	7,500.00	2,143.42	16,315.51	3.00
	A. W. Barrett, late secretary of legation. R. M. Bartleman, secretary of legation..	876.98 53.57	129.42	10,703.39	.....
OTHER PLACES.					
Cairo.....	E. Schuyler, agent and consul-general. J. Cardwell, agent and consul-general ..	3,980.96 1,888.59	.....	5,869.55	.....
London.....	B. F. Stevens, dispatch agent .....	.....	3,650.39	3,650.39	.....
Montevideo ..	E. J. Hill, late consul .....	.....	197.14	197.14	.....
Santiago de Cuba.	O. E. Reimer, consul .....	.....	71.60	71.00	.....
State Department.	F. J. Kieckhoefer, disbursing clerk. . .	.....	14,015.86	14,015.86	.....
Tangier.....	R. Stalker, consul .....	.....	65.90	65.90	.....
		370,730.06	82,274.94	453,005.00	1,787.60

RECAPITULATION.

Paid for salaries of ministers.....	\$304,158.68
Paid for salaries of chargés d'affaires <i>ad interim</i>	21,319.87
Paid for salaries of secretaries of legations.....	33,311.15
Paid for salaries of interpreters to legations.....	10,740.36
Paid for salary of clerk to legation in Spain	1,200.00
Paid for contingent expenses, foreign missions	79,514.33
Paid for loss by exchange, diplomatic service	2,760.61
Total	<u>453,005.00</u>
Passport fees received and accounted for.....	1,787.60

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Beirut.....	\$2,000.00			\$766.68	\$480.00	\$197.74	\$79.75.
Aleppo ¹							61.00
Alexandretta.....							33.77
Damascus.....							45.50
Haifa.....							
Mersine ¹							
Belfast.....	3,000.00	\$350.54		1,415.13	640.00		12,555.00
Ballymena.....							250.00
Londonderry.....							149.50
Lurgan.....	17.50						1,017.50
Berlin.....	4,000.00			2,277.87	1,200.00		16,632.00
Bermuda.....	1,500.00			268.21		1.30	1,665.00
Berne ²					480.00		1,335.00
Birmingham.....	2,500.00			664.98	960.00		9,580.00
Kidderminster.....	455.00						1,455.00
Redditch.....							930.00
Wolverhampton.....							810.00
Bogota ³	1,725.28	181.32					
Boma ⁴							
Bombay.....	1,000.00			88.89		1.40	393.00
Karachi.....							530.00
Bordeaux.....	2,500.00	373.64		1,393.71	800.00	8.92	9,462.00
Pau.....							17.50
Bradford.....	3,000.00	317.93		1,718.15	960.00		23,516.00
Bremen.....	2,500.00	557.06		1,276.63	1,200.00		4,033.00
Brake and Nordenhamm.....							90.00
Bremerhaven.....	117.00						1,117.00
Breslau.....	1,500.00	243.75		325.06	152.17		3,309.50
Bristol.....	1,500.00	65.22		742.38		20.94	1,015.00
Gloucester.....			\$138.63				400.00
Brockville.....	1,500.00	140.16		157.19	200.00		1,084.25
Brunswick.....	2,500.00			543.46	300.00		2,251.50
Hanover.....							1,923.00
Madgeburg.....	1,000.00						2,565.00
Brussels.....	2,500.00	631.78		1,468.21	800.00	3.51	4,382.50
Charleroi.....	1,000.00						2,937.50
Buenos Ayres.....	2,500.00			1,218.37	400.00	45.66	2,530.00
Cadiz.....	1,500.00	224.18		815.51		22.39	395.00
Huelva.....			22.96				48.00
Jeres de la Frontera.....	595.00						1,595.00
Port St. Mary's.....			38.23				611.50
Seville.....							764.00
Cairo ⁵				3,070.66	200.00		251.00
Alexandria.....							c14.00
Port Said.....							c348.50
Calcutta.....	5,000.00	1,652.78		1,566.89	800.00	79.34	5,692.50
Akyab ¹			18.69				(d)
Bassein.....							15.00
Chitagong.....			16.69				(d)
Madras.....	299.50						1,299.50
Moulmein.....							(d)
Rangoon.....			61.81				82.00
Callao.....	3,500.00			220.22			217.00
Chilclayo.....							10.00
Mollendo.....			14.90				51.00
Payta.....							(d)
Canton.....	3,500.00			985.37			3,323.50
Cape Haytien.....	1,000.00						637.50
Gonaives.....			69.36				5260.00
Port de Paix.....			78.43				5160.00

¹ No fees.

² For salary, see Table A, Switzerland.

³ Consul-general received salary as chargé d'affaires from May 12 to June 30, 1890. No fees.

⁴ No accounts received.

⁵ For salary see Table A, Cairo.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Cape Town	\$1,500.00			\$549.44		\$117.82	\$366.50
East London			\$23.56				65.00
Kimberly							(d)
Port Elizabeth			75.44				455.00
Port Natal			28.23				67.50
Simonstown							(d)
Cardiff	2,000.00			952.43		47.66	178.00
Llanelly							1,470.00
Milford Haven ¹							
Newport							357.59
Swansea	1,000.00						4,580.00
Ceylon ²	531.60			362.58		22.69	6,222.00
Jaffa							(d)
Point de Galle							(d)
Charlottetown	1,500.00			302.15		2.29	1,342.00
Alberton							184.50
Georgetown							169.00
Souris							275.50
Summerside							720.50
Chatham	2,000.00	\$366.04		601.44			2,249.50
Chemnitz	2,000.00			1,462.46	\$1,200.00	41.06	16,519.00
Glauchau	1,000.00						3,894.50
Chin Kiang	3,500.00			1,224.37		328.02	55.00
Christiana	1,000.00			114.08			973.00
Arendel							7.50
Christiansted							54.50
Cienfuegos	2,500.00			616.95	400.00		1,232.50
Trinidad			81.16				62.50
Zaza			20.46				62.50
Clifton	1,500.00			293.95		8.00	553.00
St. Catharine's							282.50
Cognac	1,500.00	140.11		381.34		1.69	2,265.00
Cologne	2,000.00			569.62	400.00		4,777.50
Colon	3,000.00			1,003.79	800.00		1,859.44
Boca del Toro							6,257.50
Constantinople	3,000.00	961.96		961.71		212.71	1,659.85
Dardanelles							9.00
Salonica							253.50
Copenhagen	1,500.00			1,174.90	200.00	43.63	740.00
Elsinore							(d)
Ronne							(d)
Cork	2,000.00			458.93		59.07	310.00
Waterford							77.00
Crefeld	2,000.00	505.43		846.46	1,200.00	14.66	9,172.00
Demerara	3,000.00			1,036.98	480.00	7.21	1,096.00
Dresden	2,500.00	448.37		716.02	789.52		6,697.00
Dublin	2,000.00	266.30		719.70	354.34	17.82	1,632.00
Athlone							42.50
Limerick							40.00
Sligo ¹							
Dundee	2,500.00			1,180.91	640.00		8,644.50
Aberdeen	917.50						1,917.50
Dunfermline	2,000.00	266.30		276.88	300.00		3,630.00
Kircaldy	418.00						1,418.00
Dusseldorf	2,000.00			644.77	400.00	19.68	1,112.50
Essen							672.50
Elberfeld		135.87					
Fayal	1,500.00			21.79			195.00
Flores			c55.90				34.40
Graciosa							c2.00
St. George			a5.02				c11.00
St. Michael			110.77				103.50
Terceira							54.00
Florence	1,500.00			915.25	480.00	3.51	2,762.00
Bologna							453.00

¹No fees.²Settlement of accounts from October 1, 1889, to May 23, 1890, suspended.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Foo-Chow	\$3,500.00	\$288.36		\$1,151.52		\$240.62	\$475.00
Fort Erie	1,500.00			206.42			841.00
Frankfort	3,000.00	97.80		1,285.05	\$1,200.00		8,171.50
Lungen Schwalbach ¹							
Funchal	1,500.00			266.95		62.86	151.00
Gaboon ²							
Gaspé Basin	1,000.00			22.76		10.01	9.50
Pasvebiac							186.00
Geneva	1,500.00			486.55		.77	950.50
Vevey							915.00
Genoa	1,500.00			491.76	480.00		2,249.05
San Remo							2.50
Ghent	1,000.00	176.03		211.47	200.00		2,145.70
Ostend							65.00
Gibraltar	1,500.00			283.56			529.50
Glasgow	3,000.00	350.54		1,208.42	799.26		15,386.00
Greenock			\$60.19				75.00
Goderich	1,500.00			271.61		6.26	519.50
Guadaloupe	1,500.00			267.95			137.50
Guaymas	1,000.00			27.61			332.50
Guelp.	1,500.00			184.00	200.00	2.20	2,689.50
Guatemala	2,000.00			570.97			15.00
Champerico	565.64		106.29				1,461.05
Livingston			136.50				653.50
San José			222.40				760.00
Guayaquil	3,000.00	807.07		513.24	400.00		956.50
Bahia							c289.00
Esmeralda ³							303.50
Manta							53.50
Halifax ⁴	3,091.03	389.94		580.42	640.00	15.62	2,827.25
Bridgewater							34.50
Liverpool			233.83				98.50
Lunenburg							92.00
Hamburg	2,500.00	550.27		1,227.35	1,200.00		10,811.00
Cuxhaven ¹							75.00
Kiel							114.50
Lubeck							1,624.50
Hamilton	2,000.00	168.72		204.95	350.00		871.50
Galt							1,371.00
Paris	371.00						364.58
Hankow	3,500.00	1,118.69		938.30		158.48	24,213.50
Havana	6,000.00			3,360.55	1,600.00		2,778.00
Havre	3,000.00	517.40		733.57	1,200.00		2.50
Cherbourg							202.50
Honfleur							57.50
Rennes							8.00
St. Malo							8,979.87
Hong Kong	5,000.00	1,154.39		1,607.83	1,200.00	45.08	3,556.50
Honolulu	4,000.00	413.05		1,218.03			75.00
Hilo			92.68				250.50
Kahului			206.23				40.00
Mahukona							1,677.50
Horgen	2,000.00	10.87		621.16	400.00	2.41	190.00
Lucerne							79.00
Jerusalem	2,000.00			374.07		c163.62	14.50
Jaffa							8,723.25
Kanagawa	4,000.00			c655.95	c900.00		3,025.50
Kehl	1,500.00			c431.68	400.00		1,667.50
Kingston (Canada)	1,500.00			404.37	400.00		100.00
Gananoque							

¹ No fees.
² No accounts received.
³ Established January 23, 1890.
⁴ Salary from July 1 to August 12, 1889, ordered suspended.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890.—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Kingston (Jamaica)	\$2,000.00	\$286.75		\$1,592.38		\$0.77	\$2,431.50
Falmouth			\$22.07				234.50
Milk River			50.86				172.50
Montego Bay			92.73				545.50
Port Antonia			99.61				837.00
Port Maria			84.87				440.50
Port Morant			40.05				468.50
Savannah la Mar			61.66				530.00
St. Ann's Bay			65.44				530.00
Lagnayra	1,500.00			375.30		349.45	505.00
Barcelona ¹			4.19				651.50
Caracas							343.50
Campano			22.04				96.50
Cumana							96.50
Leeds	2,000.00			643.16	\$399.84		4,337.50
Huddersfield ²	810.44						5,500.00
Leghorn	1,500.00	122.28		1,152.30	400.00		3,062.50
Carrara							540.00
Leipsic	2,000.00	233.69		680.07	800.00		7,254.50
Gera	1,000.00						2,267.50
Leith	2,500.00	495.92		678.33	640.00	49.21	1,912.50
Galashiels							483.00
Levuka ³	1,000.00			39.50		30.00	
Liverpool	6,000.00			4,227.39	2,000.00		33,367.17
Holyhead ⁴							
St. Helens	1,000.00						2,252.50
Lisbon ⁵							865.00
Oporto	2.50						61,002.50
London (England)	6,000.00			3,881.43	1,600.00		68,086.50
Brighton							19.50
Dover							10.50
London (Canada)	1,500.00	150.81		478.68	300.00		2,124.00
Lyons	2,500.00	591.03		1,683.57	1,158.41	6.34	13,665.00
Malta ⁶	1,377.72			42.25		94.72	42.25
Malaga	1,500.00	74.18		728.50	480.00	85.50	1,405.00
Almeria	960.34		60.34				1,900.00
Marbella							180.00
Managua ⁷	2,000.00	32.97		432.63			
Corinto							550.00
San Juan del Sur							100.00
Manchester	3,000.00	122.28		2,476.33	1,200.00		22,250.00
Manila	2,000.00			1,161.97			570.50
Cebu			74.90				102.50
Iloilo			145.95				95.00
Mannheim	1,500.00	328.02		567.64	480.00		3,669.50
Maracaibo	2,000.00			1,091.97	400.00		3,491.15
Coro							747.50
San Cristobal							(d)
Tovar							(d)
Valera							(d)
Marseilles	2,500.00	198.91		6794.03	960.00	7.38	4,729.00
Bastia							23.50
Cette							319.50
Toulon							219.50
Martinique	1,500.00	115.38		247.00			232.50
Port de France			114.41				40.50
Matamoros	1,500.00			409.22	640.00		486.00
Camargo							651.00
Mier							345.00
Santa Cruz Point							905.00
Victoria							(d)
Matanzas	3,000.00			783.85	400.00		902.50
Mayence	2,500.00			206.32	400.00	8.33	5,544.00

¹ No fees.² Commercial agency from April 22, 1890.³ No fees.⁴ For salary; see Table A, Portugal.⁵ Half salary from September 2 to October 31, 1889, suspended for vice-consul's certificate.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Melbourne ¹	\$3,375.00	\$333.79		c\$680.57	c\$600.00		\$694.50
Adelaide.....							c262.50
Albany.....							(d)
Messina.....	1,500.00			577.87	400.00	\$20.26	4,623.00
Milazzo.....							20.00
Mexico.....	2,500.00	434.77		584.09	480.00		202.58
Milan.....	1,500.00	224.17		669.91		1.78	2,042.50
Monrovia ²							c25.00
Montevideo.....	2,000.00	612.09		592.40	400.00	70.70	1,295.00
Montreal.....	4,000.00	358.69		929.54	1,200.00		4,763.00
Coteau Landing.....							323.75
Grenville ³							a135.50
Hemmingford.....							388.50
Hinchinbrook.....							115.75
Huntingdon.....							298.25
Lachine.....							495.75
Sorel ⁴	152.00						b652.00
Valleyfield ⁵	42.88						155.50
Mozambique ⁶	627.78			a39.99		6.34	
Munich.....	1,500.00	301.42		534.58	400.00	3.56	2,802.50
Augsburg.....							737.50
Nagasaki.....	3,000.00	247.25		c555.14			166.71
Nantes.....	1,000.00			91.18		10.14	330.00
Angers.....							199.00
Brest.....							(d)
L'Orient.....							193.50
Naples.....	1,500.00	343.44		438.75	480.00	13.35	2,164.00
Bari.....							388.50
Rodi.....							139.00
Nassau.....	2,000.00			591.61		45.14	786.00
Albert Town.....							22.50
Dunmore Town.....			\$42.11				172.50
Governor's Harbor.....			329.57				277.50
Green Turtle Cay.....			108.83				175.00
Mathewtown.....			189.24				35.00
Newcastle (England).....	1,500.00	269.64		530.27	400.00		1,708.50
Carlisle.....	66.33						1,081.00
Hartlepool.....							345.00
Sunderland.....							105.00
Nice.....	1,500.00	326.08		478.23		70.21	89.50
Cannes.....							737.50
Mentone.....							5.00
Ningpo.....	3,000.00	958.32		741.73		207.15	11.00
Nogales ⁷	704.17	151.45		327.13			1,494.50
Nottingham.....	2,500.00	264.94		1,022.60	350.00		11,290.00
Derby.....							822.50
Leicester.....	685.00						1,742.50
Nuevo Laredo ⁸	2,065.00			1,710.36			1,184.50
Garita Gonzales.....	1,000.00						3,823.75
Guerrero ⁹							c50.00
Nuremberg.....	2,000.00			643.46	787.99	5.82	6,000.50
Fürth.....	1,000.00						4,772.50
Odessa.....	2,000.00			655.79		251.59	142.00
Batoum.....							157.50
Rostoff.....							364.00
Osaka and Hiogo.....	3,000.00	774.46		1,064.22		110.03	4,604.00

¹Accounts for June quarter, 1890, not received.
²For salary, see Table A, Liberia.
³Agency of Ottawa prior to April 1, 1890.
⁴Agency of St. Hyacinthe subsequent to December 31, 1889.
⁵Established May 21, 1890.
⁶Accounts subsequent to February 15, 1890, not received.
⁷Agency of Paso del Norte prior to January 12, 1890.
⁸Salary from October 1 to December 3, 1889, suspended.
⁹Consulate prior to October 1, 1889.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Ottawa	\$3,000.00	\$509.79		\$1,489.73		\$4.05	\$8,032.00
Grenville ¹							c270.00
Carleton Place ²							319.50
Palermo	2,000.00			c1,017.64	\$400.00	13.29	8,882.00
Girgenti							532.00
Licata							118.00
Marsala							47.50
Trapani							127.50
Panama	4,000.00			1,112.80	800.00		683.05
Para	1,500.00	74.18		416.47	240.00		1,730.00
Manaos							380.00
Maranhao			\$85.00				353.00
Paris	6,000.00			4,364.20	1,600.00	52.92	64,847.00
Paso del Norte	2,500.00	434.77		415.61	400.00		5,065.50
Nogales	530.56						1,770.50
Pernambuco	2,000.00	296.71		505.87	240.00	24.22	813.00
Ceara			c8.83				302.00
Maccio			c18.19				46.00
Natal			50.52				87.50
Pictou	1,500.00			498.76		11.27	160.50
Antigonish							81.25
Cape Canso							73.00
Magdalen Islands							5.00
Port Hawkesbury							273.00
Pugwash and Wallace							44.50
Sydney							167.00
Piedras Negras	2,000.00	266.51		1,115.74			2,662.20
Ciudad Porfirio Diaz ³	326.94						657.50
Port au Prince ⁴					800.00		1,064.50
Aux Cayes			11.44				c487.50
Jacmel							c443.50
Jeremie			26.63				c276.50
Miragoane			43.48				c117.50
Petit Goave							c152.50
Port Hope	1,500.00			239.14		1.65	1,655.00
Lindsay	601.00						1,601.00
Petersborough							780.50
Port Louis	2,000.00			352.90			23.00
Port Sarnia	1,500.00	123.63		327.50			1,066.00
Port Stanley (F. I.) ⁵	1,500.00			c222.10		109.24	
Port Stanley and St. Thomas	2,000.00	315.36		132.32	200.00	7.87	2,247.00
Courtwright							230.00
Prague	3,000.00	531.86		1,334.58	480.00		12,922.00
Prescott	1,500.00			351.43		62.13	1,747.50
Puerto Cabello	1,500.00			300.16			1,173.00
Valencia ⁶							
Quebec	1,500.00	162.50		467.72		14.72	494.06
Point Levi	696.50						1,747.50
Rheims	2,000.00	274.73		827.65			4,310.50
Troyes							117.50
Rio de Janeiro	6,000.00	2,119.56		1,827.24	1,600.00	46.04	4,977.87
Rio Grande do Sul	1,000.00	49.45		200.31			368.50
Porto Alegre							30.50
Rome	3,000.00	383.15		1,678.07		134.78	527.00
Ancona							2.50
Cagliari							60.00
Civita Vecchia							23.00
Rotterdam	2,000.00	380.68		795.46	400.00		4,354.50
Flushing			31.75				10.00
Scheidam	736.00						1,900.00

¹ Agency of Montreal subsequent to March 31, 1890.² Established May 19, 1890.³ Established March 3, 1890.⁴ For salary, see Table A, Hayti.⁵ No fees.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES, FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Ruatan and Truxillo.....	\$1,000.00			\$64.72			\$202.50
Bonaca.....			\$128.95				135.00
Truxillo.....			88.52				565.59
Utila.....			104.18				162.50
Sagua la Grande.....	2,000.00			410.15	\$100.00		320.00
Gibara.....			127.05				292.50
Nuevitas.....			190.80				147.50
San Domingo.....	1,500.00			349.98			665.00
Azua.....			23.91				191.50
Macoris.....			149.30				291.00
San José ¹	2,000.00	\$173.92		692.36			
Port Limon.....			6.31				967.50
Punta Arenas.....	500.00		9.40				1,494.00
San Juan del Norte.....	2,000.00			c231.11			710.00
Bluefields.....	580.00		304.00				1,276.00
Sau Juan (P. R.).....	2,000.00	672.29		214.59			271.00
Aguadillo.....			138.16				47.50
Arecibo.....			76.87				354.50
Fajardo.....			63.95				85.00
Guayama.....			100.21				152.50
Naguabo.....			63.54				126.00
Ponce.....			394.77				429.50
Viequez.....			64.44				69.50
San Salvador ¹	2,000.00	435.68		609.22		\$109.08	
Acajutla.....							702.50
La Libertad.....			6.06				705.00
La Union.....							252.50
Santiago de Cuba.....	2,500.00			670.59	400.00		1,262.50
Guantanamo.....			302.14				235.00
Manzanillo.....			202.81				302.50
Santa Cruz.....			57.47				65.00
Santiago (C. V. I.).....	1,000.00			36.32		98.00	20.00
Brava.....							13.00
Fogo.....							(d)
Sal.....							(d)
St. Vincent.....							241.00
Santos ²	1,125.00			c583.68			c1,373.00
Desterro.....							612.50
Seoul ³							c3.50
Shanghai.....	5,000.00	1,671.19		3,272.78	1,200.00	597.81	6,287.77
Sheffield.....	2,500.00			691.85	800.00		5,954.00
Barnesley.....							420.00
Sherbrooke.....	2,000.00	176.42		838.03	200.00	2.50	3,128.50
Cookshire.....	863.14						1,951.00
Sierra Leone.....	1,000.00			47.47		16.25	71.00
Singapore.....	3,000.00	236.77		c651.75	c600.00	86.95	2,182.75
Penang.....							386.00
Sivas ⁴	1,500.00			179.90		88.60	
Smyrna.....	2,500.00			504.77	400.00	246.76	1,821.00
Sonneberg.....	2,000.00	157.60		542.23	800.00	8.55	14,007.50
Bamberg ⁴	287.50						612.50
Southampton.....	1,500.00	289.40		257.67			24.00
Portsmouth.....							20.00
Weymouth.....							27.50
St. Etienne.....	2,000.00	274.68		334.01	400.00	4.42	4,958.00
St. Galle.....	2,500.00			958.23	400.00	17.78	8,857.50
St. Helena.....	1,500.00			318.81		29.01	9.00
John (N. B.).....	2,000.00	266.30		1,048.96	400.00	5.90	5,868.50
Bathurst ⁵							c257.00
Campbellton ⁵							197.00
Campobello Island.....			52.66				
Fredericton.....							577.50

¹No fees.

²Accounts for June quarter 1890 not received.

³For salary, see Table A, Corea.

⁴Established March 3, 1890.

⁵Agencies of Moncton subsequent to December 31, 1889.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES, FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
St. John (N. B.)—Continued.			\$47.99				\$152.00
Grand Manan							6242.00
Newcastle ¹							283.00
St. George			118.90				1,679.25
St. Johns (P. Q.)	\$1,500.00	\$167.12		\$463.94			1,729.00
Farnham	729.00						1,000.00
Lacolle							34.50
St. Paul de Loando	1,000.00			c14.68			590.50
St. Petersburg	3,000.00	350.55		878.79	\$400.00	\$85.98	121.50
Liban							236.50
Riga							708.00
St. Stephen	1,500.00	154.89		252.58			191.00
McAdams' Junction							396.75
St. Andrews							508.50
St. Thomas (W. I.)	2,500.00			484.53			493.00
Fredericksted			190.51				181.50
Santa Cruz			108.63				1,075.00
Stettin	1,002.74	143.17		72.62		.50	133.50
Dantzic			18.53				646.50
Konigsberg							1,980.00
Stratford	1,500.00			311.32	200.00		3,265.00
Stuttgart	1,500.00	261.68		617.48	480.00		1,145.00
Sydney	2,000.00			903.35	400.00	151.76	485.00
Tahiti ²	667.12						64.50
Talcahuano	1,000.09			38.40			100.50
Tamatave	2,000.00			414.40			427.00
Tampico	1,500.00			334.18			796.00
San Luis Potosi							32.50
Tangier	2,000.00	525.35		234.30			2.50
Casa Blanca							12.50
Laraiche ³							224.76
Mazagan							20.00
Mogador							
Rabat							
Saffi ³							
Tetaun ³							
Tegucigalpa ³	2,000.00			323.53		9.28	c90.00
Amapala							578.50
Puerto Cortez			258.04				
Teheran ⁴							1,512.50
Three Rivers	1,500.00	122.28		508.23			1,038.50
Arthabaska	182.52						800.00
Tien Tsin	3,500.00	941.59		1,209.58		471.27	4,601.70
Toronto	2,000.00	228.25		497.85	800.00	1.42	803.05
Whitby							2,162.34
Trieste	2,000.00	347.82		518.16	400.00	1.44	616.00
Fiume							11,892.50
Tunstall	2,500.00	206.35		787.55	800.00		267.50
Turk's Island	1,000.00			c31.22			111.00
Cockburn Harbor			140.43				102.50
Salt Cay			158.76				255.00
Valparaiso	3,000.00	1,081.50		174.55			815.50
Venice	1,000.00			491.08		29.88	4,050.00
Vera Cruz	3,000.00	247.25		662.79	74.23	6.17	147.50
Frontera			64.14				3,652.50
Verviers and Liege	1,500.00	169.00		566.14	299.64		1,677.00
Victoria	2,500.00	311.35		839.06	640.00		819.50
Nanaimo			270.06				1,158.75
Vancouver	227.44		69.00				12,583.00
Vienna	3,000.00			c1,590.18	1,200.00		1,723.00
Brünn	723.00						

¹ Agencies of Moncton subsequent to December 31, 1889.² Portion of salary from July 1 to December 31, 1889, suspended.³ No fees.⁴ For salary, see Table A, Persia; no fees collected.

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES, FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions, making transit, etc.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Windsor (N. S.)	\$1,000.00			\$116.99		\$1.41	496.00
Cornwallis			\$6.46				640.50
Kempt			111.30				179.00
Farsborough							327.50
Fort Joggins			452.73				445.00
Windsor (Ontario)	1,500.00			241.68	\$200.00		2,456.50
Winnipeg	1,500.00			427.45		3.40	650.00
Deloraine ¹							3.00
Emerson							85.00
Gretna							57.50
Port Arthur							245.50
Zanzibar	1,000.00			75.77			343.50
Zurich	2,000.00			910.22	480.00		2,967.50
Winterthur ²							322.50
Gothenburg					200.00		
Hull					300.00		
Ronen					250.00	4.60	
St. Hyacinthe					400.00	1.00	
Total	485,111.60	\$40,323.33	9,073.97	156,300.94	71,234.82	6,124.03	947,550.96

¹ Established April 1, 1890.

² Established November 21, 1889.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

UNSALARIED OFFICES.

[a, For one quarter; b, for two quarters; c, for three quarters; d, no returns.]

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Aden	\$918.00	\$918.00				\$90.82	
Alicante	148.00	148.00					
Archangel d							
Bagdad d							
Baracoa de Cuba	1,539.50	2,420.46	\$589.96			74.30	
Bathurst d							
Batoum d							
Belleville	847.00	847.00				154.32	
Deseronto	1,033.50	33.50					
Napanee	779.50						
Picton	716.00						
Trenton	846.00						
Belize	555.00	872.59	317.59			24.40	
Bergen	882.50	882.50				46.92	
Drontheim	190.00						
Stavanger	237.50						
Buda-Pesth	1,533.00	1,533.00				53.02	
Butaritari	19.13	28.36	9.23				

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Cardenas.....	\$752.00	\$1,564.05	\$812.05			\$221.90	
Carthagena, U. S. Colombia.....	845.00	924.72	79.72			173.63	
Carthagena, Spain.....	624.00	624.00					
Castelamare.....	2,135.00	2,135.00				124.43	\$3.72
Catania.....	1,625.50	1,625.50				337.03	
Cayenne.....	195.22	311.63	116.41				
Che Foo d.....							
Chihuahua.....	11.00	7.00				124.19	
Ciudad Bolivar.....	553.25	553.25					
Coaticook.....	1,425.00	1,425.00				99.65	
Georgeville.....	131.00						
Hereford.....	145.00						
Lineboro.....	999.75	6.75					
Potton.....	166.00						
Stanstead.....	164.50						
Collingwood.....	1,122.00	1,122.00			\$550.88	203.87	
Algoma.....	90.00						
Barria ¹	33.00						
Orilla.....	867.50						
Owen Sound.....	1,995.00						
Sault St. Marie.....	335.00						
Waubauskene ²	1,440.50	1,000.00					
Colonia ³							
Paysandu.....	27.50		74.81				
Coquimbo ⁴	20.00	20.00					
Cordoba.....							
Corunna d.....							
Vigo.....							
Curacao.....	788.00	2,297.36	1,509.36				
Bonaire.....	35.00		79.79				
Denia.....	2,517.50	2,500.00			17.50		
Durango d.....							
Ensenada.....	228.00	580.50	352.50			7.48	
Falmouth.....	183.50	222.02	38.52				
Garrucha d.....							
Goree-Dakar.....	62.50	160.00	98.10				
Gothenberg.....	1,389.50	1,389.50				148.54	
Malmo.....	92.50						
Helsingfors.....	22.50	22.50				23.09	
Hobart.....	2.50	2.50				92.97	
Launceston c.....	9.50						
Hnddersfield ⁴	1,590.00	473.90		\$208.51	906.03	250.36	1.56
Hull.....	1,339.50	1,806.34	566.84			179.55	
Iquique.....	520.50	1,311.42	790.92			183.12	16.92
La Paz.....	169.50	174.50	5.00				
San José and Cape St. Lucas.....	86.50						
Limoges.....	1,457.50	1,457.50				158.04	
Mayaguez.....	260.00	260.00				12.00	
Mazatlan.....	585.00	647.82	62.82			20.10	
Medellin d.....							
Merida c.....	1,145.00	1,323.36	178.36			361.68	
Campeachy.....	180.00						
Laguna de Terminos.....	92.50						
Progreso.....	105.00						
Moncton.....	1,040.50	1,040.50				250.62	\$1.00
Bathurst ⁵	176.50						
Campbellton ⁵	206.50						
Newcastle ⁵	325.00						
Richibucto.....	154.00						
Morrisburg.....	1,143.00	1,143.00				65.59	1.73
Cornwall.....	288.25						
Moscow.....	780.50	780.50				90.78	

¹ May 29 to June 30, 1890.² Commercial agency after May 19, 1890.³ No fees.⁴ Agency under Leeds prior to April 23, 1890.⁵ From January 1 to June 30, 1890.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Muscat.....	\$12.50	\$12.50				\$77.32	
New Castle, New South Wales.....	717.00	2,126.06	\$1,596.85	\$187.79		399.09	\$73.21
Brisbane.....	47.50		48.01				
Norfolk Island.....			64.61				
New Chwang.....	1.00	1.00				180.00	9.00
Noumea.....	21.20	21.20				31.30	
Patras.....	762.50	762.50					
Corfu.....	2.00						
Kalamata.....	5.00						
Zante.....	65.00						
Padang.....	132.50	141.89	9.39			16.14	
Paramaribo.....	373.50	484.06	110.56			21.24	
Plauen.....	7,815.50	2,500.00		879.63	\$4,435.87	249.10	3.64
Plymouth.....	328.50	356.53	28.03				
Dartmouth.....	5.00						
Guernsey.....	57.50						
Jersey ¹							
Port Rowan.....	\$1,470.50	\$1,470.50				\$19.11	
Puerto Plata.....	252.50	336.91	84.41			21.83	
Monte Christe.....	98.50		82.72				
Reichenberg.....	6,217.00	2,500.00		\$500.00	\$3,217.00	300.52	
Rosario.....	1,182.00	3,500.00	1,318.00			137.40	
Rouen.....	1,315.00	1,315.00			72.00	1,021.57	
Boulogne-sur-mer.....	170.00						
Calais.....	1,022.00						
Dieppe.....	12.50						
Dunkirk.....	179.00		91.90				
Lille.....	836.50						
Roubaix.....	2,050.00	1,000.00					
Saigon.....	12.50	12.50					
Samana.....	57.50	131.65	74.15				
Stanbridge.....	1,631.25	1,631.25				75.90	
Clarenceville.....	271.50						
Frelighsburg.....	127.50						
Sutton.....	383.00						
St. Bartholomew ¹							
St. Christopher.....	1,424.50	1,572.17	147.67				
St. Denis.....							
St. Georges, Bermuda.....	83.50	289.98	206.48			2.00	
St. Hyacinthe.....	2,993.00	2,500.00		400.00	93.00	285.05	
Sorel ²	513.50						
Waterloo.....	734.50						
St. Johns, N. F.....	726.00	1,030.28	304.28			305.98	4.66
St. Marc.....	220.00	220.00					
St. Martin.....	35.00	59.35	24.35			10.50	
St. Eustatius.....			55.11				
St. Pierre, Miquelon.....	203.56	861.27	657.77			59.42	
Saltillo.....	665.00	665.00				14.17	
San Blas.....	117.00	117.00					
San Juan de los Remedios.....	122.50	512.53	390.03			24.45	
Santander.....	38.00	38.00				23.38	
Bilbao.....	108.50						
Gijon.....							
San Sebastian.....							
Stockholm.....	1,924.00	1,924.00				42.35	
Teneriffe.....	129.50	161.04	31.54			20.00	
Grand Canary.....	198.75		38.19				
Trinidad Island.....	2,201.00	2,500.00	819.00	520.00		70.06	
Scarborough.....	162.50						
Turin.....	245.00	245.00				90.00	.46
Tuxpan.....	530.00	655.90	125.90			5.80	
Wallaceburg.....	2,737.50	2,500.00		237.50		46.14	

¹ No fees.

² Agency under Montreal prior to January 1, 1890.

C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Officer and clerk hire of consuls. (Sec. 1782, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Warsaw.....	\$48.50	\$48.50				\$120.75	
Waubausene ¹	356.00	288.46			\$67.54		
Orilla ¹	93.00						
Woodstock.....	1,487.50	1,487.50				46.50	
Yarmouth.....	1,383.50	1,555.31	\$171.81			56.45	
Annapolis.....	432.66		271.51				
Barrington.....	188.00		25.35				
Digby.....	1,047.50	119.95	72.45				
Shelburne.....	119.50	354.63					
Purchase of consular stationery, etc., by B. F. Stevens, dispatch agent at London, England.....						130.60	
Purchase of consular stationery, etc., by Department of State.....						14,419.18	
Total.....	92,097.30	70,464.92	13,886.19	\$2,933.43	9,359.82	21,898.70	\$134.18

¹Agencies under Collingwood prior to May 20, 1890.

D.—STATEMENT OF SALARIES, EXPENSES, AND LOSS BY EXCHANGE OF CONSULAR CLERKS FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Names.	Where located.	Salary.	Contingent expenses.	Loss by exchange.
Barbour, Thomas.....		\$1,000.00	\$123.20	
Boyd, Wilson P.....	Chemnitz.....	1,000.00	253.62	
Hansmann, Carl A.....	Lyons.....	1,000.00	73.73	
Hunter, William Dulany.....	Liverpool.....	1,000.00		
MacLean, Edward P.....	Paris.....	1,200.00		
Murphy, George H.....	Berlin.....	1,000.00		
Richardson, Arthur W.....	Honolulu.....	1,000.00		
Scidmore, George H.....	Kanagawa.....	1,200.00	345.80	\$33.50
Springer, Joseph A ¹	Havana.....	1,193.48		
Thirion, Charles F.....	Paris.....	1,200.00		
Touhay, St. Leger A.....	Turin.....	1,200.00		36.00
Whitehouse, Edward L ²		325.00		
Wood, Charles M.....	Rome.....	1,200.00		44.32
Wood, Horatio G ³		250.00	156.10	
Total.....		13,768.48	952.45	113.82

¹ Received salary as vice-consul-general at Havana, October 14 and 15, 1889.² Appointed March 5, 1890.³ Resigned September 30, 1889.

E.—STATEMENT OF SUNDRY EXPENSES AT CONSULATES IN CHINA, JAPAN, SIAM, TURKEY, AND ZANZIBAR FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates in China and Japan.	Salaries, marshals for consular courts.	Expenses of interpreters and guards in Turkish dominions.	Boat and crew for consuls at Hong-Kong, Osaka, and Hiogo.	Loss by exchange.	Total.
Amoy.....		\$1,000.00	\$1,000.00				\$2,000.00
Bangkok.....	\$900.00						900.00
Beirut.....				\$600.00			600.00
Cairo.....				675.00			675.00
Canton.....		1,000.00					1,000.00
Chin Kiang.....		1,000.00	500.00			\$105.32	1,605.32
Constantinople.....			1,000.00	1,199.60		52.50	2,252.10
Foo-Chow.....		600.00	1,000.00				1,600.00
Hankow.....		1,000.00	665.52				1,665.52
Hong-Kong.....		1,500.00			\$500.00		2,000.00
Jerusalem.....				800.00			800.00
Kanagawa.....	\$2,162.85	\$1,125.00	1,000.00				4,287.85
Nagasaki.....		750.00					750.00
New Chwang.....		750.00				37.43	787.43
Ningpo.....		1,000.00					1,000.00
Osaka and Hiogo.....	234.66	999.69	999.69		339.63	17.36	2,591.03
Shanghai.....	2,788.22	1,500.00	1,000.00			249.85	5,538.07
Smyrna.....	402.00			482.00			884.00
Tien-Tsin.....		878.26	997.22			4.66	1,880.14
Zanzibar.....				120.00			120.00
Total.....	6,487.73	13,102.95	8,162.43	3,876.60	839.63	467.12	32,936.46

*For three quarters. Accounts for June quarter not received.

RECAPITULATION OF EXHIBITS B, C, D, AND E.

Received:	
Consular fees received for official services.....	\$1,039,653.26
Paid:	
Salaries, consular service.....	\$486,260.85
Salaries, consular officers not citizens.....	17,795.26
Salaries, consular clerks.....	13,768.48
Loss on bills of exchange.....	6,839.15
Pay of consular officers for services to American vessels.....	21,980.16
Compensation from fees (sections 1703, 1730, and 1732, R. S.).....	199,634.50
Office rent and clerk-hire (section 1732, R. S.).....	2,933.43
Contingent expenses, United States consulates.....	179,152.09
Allowance for clerks at consulates.....	71,234.82
Expenses of prisons for American convicts.....	6,487.73
Salaries, interpreters to consulates in China, etc.....	13,102.95
Salaries, marshals for consular courts.....	8,182.43
Expenses of interpreters and guards, etc.....	3,876.60
Boat and crew at Hong-Kong and Osaka and Hiogo.....	839.63
	<u>1,032,048.08</u>
Excess of receipts over expenditures.....	7,605.18

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Where afforded.	Number relieved.	Board and lodging.	Clothing	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	72	\$221.75			\$0.60	\$222.35		
Antigua	1	2.88	\$1.56			4.44	\$55.51	\$55.51
Antwerp	1	12.00		\$23.08		35.08	8,627.46	8,627.46
Apia		8.00				8.00	104.00	96.00
Auckland	2	26.42		36.00	12.00	74.42	626.54	454.17
Bahia	3	61.60	37.26			98.86	396.75	350.69
Bangkok							4.39	4.39
Baracao	6	21.00	3.00	2.00	6.00	32.00		
Barbadoes	4	161.76	4.56		71.29	237.61	3,045.49	2,875.59
Batavia	2	31.56		161.52	38.42	231.50	286.00	132.07
Belize							105.35	105.35
Bermuda							29.25	29.25
Bristol	5	49.80	97.27		9.46	156.47		
Buenos Ayres	11	321.25	114.40	265.35	34.00	735.00	5,501.97	5,464.67
Cadiz	1	4.25			6.86	11.11	55.05	47.94
Calcutta							8,267.16	8,267.16
Callao							2,862.86	1,320.27
Cape Haytien	1	6.86				6.86	102.30	102.30
Cape Town	21	447.25	463.21	396.27	1,391.43	2,698.16	1,429.70	610.15
Cardenas	1			27.00		27.00	22.65	
Cardiff							640.05	640.05
Charlottetown	5	53.50	10.75	41.00	10.60	115.85		
Cienfuegos	8	18.50		272.50	77.50	368.50	393.16	221.16
Collingwood	5	14.00		8.00	11.00	33.00		
Colon	1	2.43	9.09		20.30	31.52	318.11	248.43
Constantinople	5	29.50				29.50		
Copenhagen	13	155.00			59.45	214.45	213.63	61.66
Cork							45.50	45.50
Curacao	27	121.50		12.00	1.50	135.00	5,340.51	5,340.51
Demerara	11	66.34	30.92		100.26	197.52	350.67	240.45
Falmouth							53.02	53.02
Fayal	13	83.93	209.95	166.27	24.84	484.99	35.00	
Genoa							243.10	243.10
Gibraltar	1				3.00	3.00		
Goree-Dakar							195.71	195.71
Gothenberg	1	1.88			7.28	9.16		
Guadeloupe	1			7.62	2.00	9.62		
Guayaquil	1	9.45			10.48	19.93		
Guaymas							368.32	368.32
Halifax	126	289.50	229.95	82.90	606.60	1,208.95	69.00	10.20
Hamburg							380.70	
Havana	23	86.29	6.43	2.78	525.94	621.44	742.44	525.43
Havre							4,352.02	4,313.42
Hobart	1	2.43				2.43	1.35	
Hong-Kong	40	298.46	34.31	289.00	114.00	735.77	24,964.96	24,897.79
Honolulu	87	240.00	1,127.60	2,908.50	39.00	4,315.10	9,428.66	8,551.23
Hull							13,680.00	13,680.00
Iquique	15	486.67	220.60	63.54	120.55	891.36	2,638.17	2,605.07
Kanagawa	32	208.65	15.09	50.68	176.96	451.38	10,708.45	10,261.08
Kingston, Jamaica	38	87.11	14.34	37.42	194.62	333.40	107.84	78.37
Laguayra							150.03	150.03
Lisbon	3	6.30		80.67	.80	87.77		
Liverpool	10	10.00	12.52	14.60	90.27	127.39	51,984.34	51,743.77
London, England	2	13.44			1.20	14.64	206.05	206.05
Malaga		11.00				11.00	192.60	181.60
Manila	14	424.23	55.30		295.85	775.38	1,613.04	1,542.24
Marseilles	3	21.00	2.00		29.86	52.86		
Martinique	1	13.00		17.00	10.00	40.00	109.29	86.63
Matanzas							347.79	347.79
Melbourne	1				4.87	4.87	7,012.35	6,212.20
Montevideo	12	35.70	60.70	99.84	10.04	206.28	1,371.96	1,356.96
Nagasaki	5	4.00		56.87	37.69	98.56	133.20	62.73
Nassau	43	126.48	70.42		52.04	248.94	226.45	100.13
New Castle, N. S. W.	9	40.88	17.01	148.92	70.21	277.02	2,144.74	2,130.14
Osaka and Hiogo	6		81.81	445.87	46.92	574.60	3,568.81	3,174.78
Panama	26				134.90	134.90	18.00	11.93
Pana	1	7.00				7.00		
Paramaribo	2			62.00	5.00	67.00	111.52	69.72
Pernambuco	11	60.83	7.65		297.97	366.45	428.93	428.06
Pictou	18	104.66	75.68	92.53	135.84	408.76	115.00	
Port Louis	1	62.25	11.25	7.25		80.75	199.77	144.72
Puerto Cabello	5	74.38		7.82		82.20	8.00	
Quebec	2	3.00	23.20		16.00	42.20		
Rio de Janeiro	5	80.54	11.37		152.30	244.21	3,932.30	3,782.31
Rosario	1			61.00		61.00	5,564.09	5,557.73
Rotterdam	3	6.80			.92	7.72	286.91	286.91
Rouen							368.57	368.57
Sagua la Grande	3	12.10		66.00	1.40	79.50	196.94	153.84

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS, FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
San Domingo		\$4.00	\$27.35	\$8.00	\$13.45	\$25.45	\$93.21	\$67.30
San Juan, P. R.	23	277.19		10.00	2.91	317.45	129.31	
Santiago, C. V. I.	12	203.98	71.41	69.33	50.38	395.10	92.66	70.00
Santiago de Cuba							158.76	158.76
Santos	7	21.70		210.62	188.53	420.85	4,182.55	3,639.05
Shanghai							1,235.84	1,235.84
Sierra Leone				10.14	2.43	12.57	21.06	
Singapore	24	279.89	36.79	617.25	90.04	1,023.97	3,123.67	2,994.83
Southampton	4			94.15	94.15			
St. Helena	25	259.71	78.79	312.87	253.42	934.79	461.87	35.91
St. John, N. B.							8,220.81	8,220.81
St. John's, N. F.	26	146.50	137.10	3.00	79.72	366.32		
St. Pierre	43	238.65	790.03	83.00	152.08	1,263.76	190.04	120.04
St. Thomas	21	161.40	31.85	138.91	38.15	370.31	829.14	583.56
Sydney	29	171.74			651.20	822.94	5,238.73	5,238.73
Tahiti	3	51.00				51.00		
Tamatave	2	29.00	3.50		8.00	40.50	99.28	
Tampico	5	45.00	37.75	10.00		92.75	76.96	76.96
Trinidad		16.44			10.00	26.44	80.80	54.36
Turk's Island	9	128.00			5.75	133.75		
Valparaiso	12	12.56	11.90	\$14.50	24.00	862.96	10,674.17	10,414.19
Vera Cruz	2	66.83	46.50		22.23	135.56	142.33	118.02
Victoria	12	17.04	217.10	6.25	273.16	513.55	9,434.41	9,393.85
Waubausheue	1	4.00			3.20	7.20		
Windsor, N. S.							84.85	84.85
Yarmouth	73	524.80	681.56	593.75	250.22	2,050.33		
Zanzibar	2	3.65		38.18	14.10	55.93	205.53	170.33
Masters and owners of vessels	63				1,903.56	1,903.56		
Total	1,174	7,412.19	5,230.83	8,939.65	9,230.34	30,813.01	231,840.11	220,028.44

G.—STATEMENT SHOWING THE NUMBER OF SEAMEN SENT TO THE UNITED STATES AND THE AMOUNT PAID AT THE TREASURY FOR PASSAGE, FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Where from.	Number of men.	Amount.	Where from.	Number of men.	Amount.
Acapulco	73	\$2,981.04	Mayaguez	10	\$170.00
Antigua	1	10.00	Merida	4	40.00
Antwerp	1	22.50	Montevideo	2	70.00
Auckland	1	100.00	Nassau	16	239.88
Bahia	2	140.00	Osaka and Hiogo	3	70.00
Baracoa	6	60.00	Panama	24	960.00
Barbadoes	1	15.00	Para	1	50.00
Bristol	5	100.00	Paramaribo	1	10.00
Buenos Ayres	2	60.00	Pernambuco	10	650.00
Cape Haytien	1	20.00	Pictou	15	150.00
Cape Town	2	40.00	Port au Prince	1	20.00
Charlottetown	3	30.00	Puerto Cabello	7	252.00
Cienfuegos	2	40.00	Rio de Janeiro	11	817.00
Collingwood	6	32.50	San Blas	5	166.50
Colon	7	215.20	San Domingo	2	20.00
Curacao	27	972.00	San Juan, P. R.	18	326.00
Demerara	2	15.00	Santiago, C. V. I.	8	215.00
Eusenada	3	6.00	Santos	2	160.00
Fayal	13	158.00	Singapore	2	40.00
Glasgow	1	20.68	St. Christopher	3	45.00
Guadeloupe	1	10.00	St. Helena	7	150.00
Guatemala	1	48.78	St. Thomas	21	390.00
Halifax	98	780.00	Sydney	2	200.00
Havana	1	11.60	Tahiti	4	90.00
Hong-Kong	6	183.90	Talcahuano	2	40.00
Honolulu	29	540.00	Tamatave	1	20.00
Kanagawa	16	975.13	Tampico	4	40.00
Kingston, Jamaica	6	115.00	Turk's Island	6	138.00
Leguayra	3	30.00	Vera Cruz	2	20.00
La Paz	4	40.00	Victoria	14	20.14
Lisbon	1	10.00	Yarmouth	68	608.50
Liverpool	10	100.00			
London	3	30.00			
Managua	1	52.50	Total	615	14,152.85

RECAPITULATION OF EXHIBITS F AND G.

Amount expended for relief of seamen:	
Board and lodging	\$7,412.19
Clothing	5,230.83
Medical aid	8,939.65
Loss by exchange	207.65
Other expenses	9,022.69
Passage to the United States paid at the Treasury	14,152.85
Total	44,965.86
Amount of extra wages and arrears collected	231,840.11
Amount of extra wages and arrears paid to seamen	222,028.44
Amount of extra wages and arrears paid for relief	6,688.11
Amount of extra wages and arrears in hands of consuls	3,123.56
Total	231,840.11
Total relief afforded	44,965.86
Wages and extra wages applied	6,688.11
Amount paid by the United States	38,277.75
Balance of appropriation unexpended October 14, 1890	11,722.25
Total appropriated	50,000.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Acapulco	\$676.00	\$92.50			\$14.20	\$782.70
Aden	895.00	12.50	\$7.50		3.00	918.00
Aix la Chapelle	3,290.00					3,290.00
Algiers	207.50	12.50	150.00		7.00	377.00
Alicante	100.00	27.50	12.50		8.00	148.00
Anherstburg	1,067.00					1,067.00
Anoy	1,370.00	7.50	39.50		7.00	1,424.00
Amsterdam	5,335.00	145.00	65.00		42.25	5,587.25
Annaberg	5,537.50				11.50	5,549.00
Antigua	2,442.50	60.00	272.50		10.00	2,785.00
Antwerp	1,982.50	367.50			39.00	2,389.00
Apia	25.00	42.50			55.00	122.50
Asuncion						
Athens	155.00	17.50		\$37.00	27.50	237.00
Auckland	910.00	115.00	12.50			1,037.50
Bahia	297.50	35.00	37.50	119.00	5.00	494.00
Bangkok	17.50	7.50			3.00	28.00
Baracoa de Cuba	867.50	65.00	500.00	347.00		1,839.50
Barbadoes	768.50	345.00	399.50		10.30	1,523.40
Barcelona	2,082.50	52.50	115.50		22.50	2,273.00
Barmen	14,977.50				18.75	14,996.25
Barranquilla	4,562.50	255.00	112.00	1,822.00	53.50	6,805.00
Basle	6,340.00				1.00	6,341.00
Batavia	475.00	47.50	12.50		10.00	545.00
Beirut	152.50		15.00	48.00	4.52	220.02
Belfast	13,949.50	5.00	7.50		10.00	13,972.00
Belize	237.50	85.00	152.00		80.50	555.00
Belleville	4,222.00					4,222.00
Bergen	1,297.50	12.50				1,310.00
Berlin	16,551.00				81.00	16,632.00
Bermuda	1,215.00	305.00	135.00		10.00	1,665.00
Berne	1,335.00					1,335.00
Birmingham	12,770.00				5.00	12,775.00
Boma						
Bombay	372.50	30.00	5.00		15.50	423.00
Bordeaux	9,257.50	35.00	95.00		92.00	9,479.50
Bradford	23,516.00					23,516.00
Bremen	4,192.50	400.00	614.50		33.00	5,240.00
Breslau	3,307.50				2.00	3,309.50
Bristol	1,387.50	5.00	22.50			1,415.00
Brockville	1,075.50				8.75	1,084.25
Brunswick	6,739.50					6,739.50
Brussels	7,320.00					7,320.00
Buda-Pesth	1,095.00			436.00	2.00	1,533.00
Buenos Ayres	670.00	702.50	960.50	196.00	1.00	2,530.00
Butaritari	2.50	2.50	5.00		9.13	19.13
Cadiz	3,265.00	47.50	92.50		6.50	3,411.50
Cairo	502.50	12.50	39.00		59.50	613.50

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1896—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Calcutta.....	\$8,270.00	\$232.50	\$142.00	\$367.00	\$77.50	\$7,039.00
Callao.....	211.00	55.00	5.00		7.00	278.00
Canton.....	3,027.50				296.00	3,323.50
Cape Hartien.....	337.50	655.00	35.00		30.00	1,057.50
Cape Town.....	652.50	150.00	32.50		9.00	894.00
Cardenas.....	455.00	60.00	55.00	182.00		752.00
Cartiff.....	6,130.50	20.00	435.00			6,585.50
Cartagena (U. S. C.).....	630.00	80.00	135.00			845.00
Cartagena (Spain).....	307.50	55.00	257.50		4.00	624.00
Castelnuovo.....	2,135.00					2,135.00
Catania.....	1,550.00	2.50	65.50		7.50	1,625.50
Cayenne.....	5.00	60.00	10.00		120.22	195.22
Ceylon.....	105.00	2.50	22.50		2.00	222.00
Charlottetown.....	2,670.00	7.50			14.00	2,691.50
Chatham.....	2,249.50					2,249.50
Chemnitz.....	20,403.00				10.50	20,413.50
Chihuahua.....	2.50	2.50			6.00	11.00
Chih Kiang.....					55.00	55.00
Christiana.....	921.50	72.50	40.00		1.00	1,035.00
Cienfuegos.....	912.50	125.00	320.00			1,357.50
Ciudad Bolivar.....	224.50	145.00	15.00	76.00	92.75	553.25
Clifton.....	815.50				20.00	835.50
Coaticook.....	2,388.75				642.50	3,031.25
Cognac.....	2,265.00					2,265.00
Cologne.....	4,777.50					4,777.50
Colon.....	802.50	902.50	127.50		284.44	2,116.94
Colonia.....	27.50					27.50
Collingwood.....	5,867.00				16.00	5,883.00
Constantinople.....	1,527.50	2.50	2.50	1.00	388.85	1,922.35
Copenhagen.....	630.00	67.50	42.50			740.00
Coquimbo.....	7.50	12.50				20.00
Cordoba.....						
Cork.....	372.50	2.50			12.00	387.00
Corunna.....						
Crefeld.....	9,170.00				2.00	9,172.00
Curaçao.....	430.00	155.00	90.00		148.00	823.00
Demerara.....	490.00	307.50	250.00		48.50	1,096.00
Denia.....	2,502.50		15.00			2,517.50
Dresden.....	6,690.00				7.00	6,697.00
Dublin.....	1,685.00	22.50			7.00	1,714.50
Dundee.....	10,482.00	2.50	77.50			10,562.00
Dunfermline.....	5,048.00					5,048.00
Durango.....						
Dusseldorf.....	1,785.00					1,785.00
Ensenada.....	62.50	117.50	2.50		45.50	228.00
Falmouth.....	173.50		10.00			183.50
Fayal.....	65.00	67.50	60.50		206.90	399.90
Florence.....	3,207.50				7.50	3,215.00
Foo Chow.....	472.50	2.50				475.00
Fort Erie.....	841.00					841.00
Frankfort.....	8,166.50				5.00	8,171.50
Funchal.....	102.50		47.50		1.00	151.00
Garucha.....						
Gaspé Basin.....	173.00		22.50			195.50
Geneva.....	1,865.50					1,865.50
Genoa.....	1,985.00	82.50	163.00		1.00	2,251.50
Ghent.....	2,207.50				3.25	2,210.75
Gibraltar.....	65.00	57.50	380.00		27.00	529.50
Glasgow.....	14,970.50	372.50	57.50		60.50	15,461.00
Goderich.....	519.50					519.50
Goree-Dakar.....	12.50	20.00	25.00		5.00	62.50
Gothenberg.....	1,432.50	25.00	17.50		7.00	1,482.00
Guadeloupe.....	27.50	47.50	52.50		10.00	137.50
Guatemala.....	2,650.00	137.50	77.50		24.55	2,889.55
Guayaquil.....	1,050.00	37.50		376.00	139.00	1,602.50
Guaymas.....	195.00	137.50				332.50
Guelfh.....	2,689.50					2,689.50
Halifax.....	2,685.50	292.50	52.00		22.25	3,052.25
Hamburg.....	9,326.50	612.50	967.50		94.00	11,000.50
Hamilton (Ontario).....	3,840.50	2.50			24.00	3,867.00
Hankow.....	320.50				44.08	364.58
Havana.....	22,232.50	1,402.50	490.00		88.50	24,213.50
Havre.....	2,470.50	357.50	216.00		4.50	3,048.50
Helsingfors.....	22.50					22.50
Hobart.....	5.00				7.00	12.00
Hong Kong.....	8,722.50	135.00	102.50		19.87	8,979.87
Honolulu.....	2,794.00	1,037.50	37.50		53.00	3,922.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDING JUNE 30, 1890—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bill of health.	Currency certificates.	Other fees.	Total of fees.
Horgen	\$1,867.50					\$1,867.50
Huddersfield	1,590.00					1,590.00
Hull	985.00	\$187.50	\$155.00		\$12.00	1,339.50
Iguigne	357.50	20.00		\$143.00		520.50
Jerusalem	82.50				11.00	93.50
Kanagawa	8,435.00	167.60	47.50		73.25	8,723.25
Kehl	3,025.50					3,025.50
Kingston (Jamaica)	4,373.50	727.50	1,045.00		44.00	6,190.00
Kingston (Ontario)	1,743.50				24.00	1,767.50
La Guayra	795.00	332.50	127.50	318.00	23.50	1,596.50
Lambayeque						
La Paz	201.00	50.00			5.00	256.00
Leeds	9,837.50					9,837.50
Leghorn	3,522.50	10.00	54.50		15.50	3,602.50
Leipsic	9,512.00				10.00	9,522.00
Leith	2,375.50	15.00	3.00		2.00	2,395.50
Levuka						
Limoges	1,457.50					1,457.50
Lisbon	1,557.50	60.00	165.50		84.50	1,867.50
Liverpool	33,291.50	1,777.50			550.67	35,619.67
London	66,635.50	680.00	490.00		311.00	68,116.50
London (Ontario)	2,118.00				6.00	2,124.00
Lyons	13,665.00					13,665.00
Malaga	3,331.00	17.50	135.50		1.00	3,485.00
Malta	27.50	2.75	12.00			42.25
Managua	570.00	89.00				659.00
Manchester	22,250.00					22,250.00
Manila	690.50	25.00	25.00	16.00	11.50	768.00
Manheim	3,609.50					3,609.50
Manzanillo						
Maracaibo	3,057.50	232.50	15.00	924.00	9.65	4,238.65
Marseilles	5,067.50	45.00	169.00		9.00	5,290.50
Martinique	45.00	90.00	135.00		3.00	273.00
Matmoras	1,477.00	310.00				1,787.00
Matanzas	632.50	120.00	150.00			902.50
Mayaguez	162.50	47.50	50.00			260.00
Maynoe	5,543.00				1.00	5,544.00
Mazatlan	477.50	107.50				585.00
Melbourne	790.50	162.50			4.00	957.00
Merida	872.50	520.00	112.50		17.50	1,522.50
Messina	4,497.50	2.50	143.00			4,643.00
Mexico	177.50	10.00			15.08	202.58
Milan	2,042.50					2,042.50
Moncton	1,867.50	7.50	17.50		10.00	1,902.50
Monrovia	17.50	7.50				25.00
Monterey						
Montevideo	280.00	280.00	620.50	110.00	4.50	1,295.00
Montreal	6,912.50	10.00			405.50	7,328.00
Morrisburg	1,421.00				10.25	1,431.25
Moscow	557.50			223.00		780.50
Mozambique						
Munich	3,540.00					3,540.00
Muscat	12.50					12.50
Nagasaki	37.50	30.00	5.50		93.71	166.71
Nantes	712.50				10.00	722.50
Naples	2,552.50	20.00	103.50		15.50	2,691.50
Nassau	1,097.50	202.50	168.50			1,468.50
Newcastle (N. S. W.)	310.00	30.00	232.50		102.00	764.50
Newcastle-upon-Tyne	2,867.00	20.00	346.50		6.00	3,239.50
Newchwang					1.00	1.00
Nice	832.00					832.00
Ningpo	7.50				3.50	11.00
Nogales	684.50	775.00			35.00	1,494.50
Nottingham	13,855.00					13,855.00
Noumea					21.20	21.20
Nuevo Laredo	1,146.50	3,840.00			71.75	5,058.25
Nuremberg	10,765.00				8.00	10,773.00
Odessa	460.00		17.50	183.00	3.00	663.50
Osaka and Hiogo	4,465.00	100.00	28.00	4.00	7.00	4,604.00
Ottawa	8,613.50				8.00	8,621.50
Padang	107.50	5.00	20.00			132.50
Palermo	9,220.00	17.50	422.50		47.00	9,707.00
Panama	510.00	167.50	2.50		3.05	683.05
Para	1,532.50	142.50	65.00	636.00	27.00	2,463.00
Paramaribo	250.00	40.00	40.00		43.50	373.50
Paris	64,800.00				47.00	64,847.00
Paso del Norte	3,091.50	3,377.50			367.00	6,836.00
Patras	792.50	5.00	30.00		7.00	834.50

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Pernambuco.....	\$630.00	\$135.00	\$230.50	\$252.00	\$1.00	\$1,248.50
Pictou.....	796.00		7.50		.75	804.25
Piedras Negras.....	1,504.50	1,707.50			107.75	3,319.75
Plauen.....	7,815.50					7,815.50
Plymouth.....	340.00		15.00		6.00	361.00
Port au Prince.....	1,005.00	1,187.50	327.50		22.00	2,542.00
Port Lewis.....	20.00				3.00	23.00
Port Sarnia.....	1,056.00				10.00	1,066.00
Port Stanley and St. Thomas.....	2,438.00				39.00	2,477.00
Port Stanley (F. I.).....						
Port Hope.....	4,028.00				8.50	4,036.50
Port Rowan.....	1,470.50					1,470.50
Prague.....	9,225.00			3,695.00	2.00	12,922.00
Prescot.....	1,729.00	2.50			16.00	1,747.50
Puerto Catello.....	615.00	247.50	62.50	246.00	2.00	1,173.00
Puerto Plata.....	157.50	190.00	2.50		1.00	351.00
Quebec.....	2,216.00				25.50	2,241.50
Reichenberg.....	4,435.00			1,774.00	8.00	6,217.00
Rheims.....	4,428.00					4,428.00
Rio Grande do Sul.....	232.50	20.00	52.50	86.00	8.00	399.00
Rio de Janeiro.....	2,970.00	245.00	500.00	1,184.00	78.87	4,977.87
Rome.....	557.00	12.50	25.50		17.50	612.50
Rosario.....	535.00	262.50	105.00	214.00	65.50	1,182.00
Rotterdam.....	6,001.00	127.50	120.00		16.00	6,264.50
Roubaix.....						
Rouen.....	5,327.50		192.50		65.00	5,585.00
Ruatan.....	567.50	207.50	282.50		8.00	1,065.50
Sagua la Grande.....	500.00	70.00	190.00			760.00
Saigon.....	2.50	10.00				12.50
Saltillo.....	665.00					665.00
Samana.....	30.00	25.00	2.50			57.50
San Blas.....	104.50	12.50				117.00
San Domingo.....	715.00	275.00	92.50		65.00	1,147.50
San José (C. R.).....	1,887.50	457.50	180.00	455.00	1.50	2,481.50
San Juan de los Remedios.....	70.00	30.00	22.50			122.50
San Juan del Norte.....	1,085.00	735.00	82.50		83.50	1,986.00
San Juan (P. R.).....	1,015.00	237.50	221.00		41.00	1,534.50
San Salvador.....	1,502.50	157.50				1,660.00
Santander.....	92.50	40.00			14.00	146.50
Santiago (C. V. I.).....	20.00	7.50	242.50		4.00	274.00
Santiago de Cuba.....	1,212.50	235.00	417.50			1,865.00
Santos.....	780.00	60.00	220.50	325.00		1,385.50
Seoul.....	2.50				1.00	3.50
Shanghai.....	6,090.00	97.50	40.00		60.27	6,287.77
Sheffield.....	6,370.50				3.50	6,374.00
Sherbrooke.....	5,051.50				28.00	5,079.50
Sierra Leone.....	17.50	15.00	5.00	5.00	28.50	71.00
Singapore.....	2,457.50	37.50	72.50		1.25	2,568.75
Sivas.....						
Smyrna.....	1,272.50	2.50	35.00	509.00	2.00	1,821.00
Sonneberg.....	14,620.00					14,620.00
Sorel.....						
Southampton.....	46.50		25.00			71.50
St. Bartholomew.....						
St. Christopher.....	1,222.50	45.00	135.00		22.00	1,424.50
St. Etienne.....	4,945.00				8.00	4,953.00
St. Denis.....						
St. Galle.....	8,848.00				9.50	8,857.50
St. George.....	37.50		31.00		15.00	83.50
St. Helena.....			6.50		2.50	9.00
St. Hyacinthe.....	4,216.00				25.00	4,241.00
St. John (N. B.).....	6,052.50	136.50	5.00		1,642.00	7,836.00
St. John's (N. F.).....	651.00	75.00				726.00
St. John's (Quebec).....	4,389.50				18.75	4,408.25
St. Marc.....	47.50	160.00	12.50			220.00
St. Martin.....	20.00	10.00			5.00	35.00
St. Paul de Loando.....	2.50		20.00		12.00	34.50
St. Pierre.....	125.00				1.00	203.50
St. Petersburg.....	775.00	77.50		165.00	8.50	948.50
St. Stephen.....	1,126.00	15.00			154.75	1,295.75
St. Thomas.....	797.50	142.50	207.00		36.00	1,183.00
Stanbridge.....	2,406.50				6.75	2,413.25
Stettin.....	1,712.50	15.00	72.50		55.00	1,855.00
Stockholm.....	1,880.50	15.00	7.50		21.00	1,924.00
Stratford.....	1,980.00					1,980.00
Stuttgart.....	3,265.00					3,265.00
Sydney.....	897.50	247.50				1,145.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	(Other fees.	Total of Fees.
Tahiti	\$177.50	\$305.00	\$2.50			\$485.00
Talcahuano	47.50	5.00			\$12.00	64.50
Tamatave	62.50				38.00	100.50
Tampico	1,181.00	40.00			2.00	1,223.00
Tangier	87.50				204.76	292.26
Tegucigalpa	485.00	110.00	55.00		18.50	668.50
Teheran						
Teneriffe	80.00	30.00	200.00		18.25	328.25
Three Rivers	2,533.50				27.50	2,551.00
Tientsin	785.00				15.00	800.00
Toronto	5,345.00				59.75	5,404.75
Trieste	1,910.00	10.00	73.00	\$764.00	21.34	2,778.34
Trinidad	1,552.50	415.00	275.00		121.00	2,363.50
Tunstall	11,892.50					11,892.50
Turin	242.50				2.50	245.00
Turks Island	271.00	155.00	55.00			481.00
Tuxpan	425.00	27.50	47.50		30.00	530.00
Valparaise	87.50	112.50			35.00	235.00
Venice	815.50					815.50
Vera Cruz	3,034.50	697.50	277.50		168.00	4,177.50
Vevers and Liege	3,652.50					3,652.50
Victoria	2,441.50	515.00	7.50		691.25	3,655.25
Vienna	10,150.00			3,937.00	160.00	14,256.00
Wanbaushene	449.00					449.00
Wallaceburg	2,737.50					2,737.50
Warsaw	27.50			11.00	10.00	48.50
Windsor (N. S.)	2,020.50		64.50		1.00	2,086.00
Windsor (Ontario)	2,452.00				4.50	2,456.50
Winnipeg	1,011.00	5.00			25.00	1,041.00
Woodstock	1,481.50				6.00	1,487.50
Yarmouth	2,945.50	35.00	40.00		150.50	3,171.00
Zanzibar	320.00	17.50			6.00	343.50
Zurich	3,290.00					3,290.00
	951,940.75	36,641.75	19,488.50	20,186.00	11,396.26	1,039,653.26

RECAPITULATION.

Invoice certificates	\$951,940.75
Landing certificates	36,641.75
Bills of Health	19,488.50
Currency certificates	20,186.00
Other fees	11,396.26
Total	1,039,653.26

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Alabama	\$5,183.56	\$178,665.28	\$183,848.84	\$117,638.98
Second Alabama, old				200.00
Total	5,183.56	178,665.28	183,848.84	117,838.98
Arkansas				119,388.44
First California	55,889.71	1,704,907.34	1,760,797.05	1,677,990.07
Fourth California	5,646.69	516,688.02	522,334.71	337,799.98
Total	61,536.40	2,221,595.36	2,283,131.76	2,015,790.05
Colorado	1,697.51	376,666.22	378,363.73	319,224.45
Connecticut	10,163.25	1,271,972.14	1,282,135.39	815,214.94
Florida	4,977.54	493,211.10	498,188.64	478,261.72
Georgia	9,653.61	656,754.16	666,407.77	534,640.61

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
First Illinois.....	\$23,266.20	\$11,945,108.01	\$11,968,374.21	\$10,271,325.12
Fifth Illinois.....	11,532.36	23,950,787.08	23,962,319.44	23,150,617.05
Eighth Illinois.....	3,275.77	983,889.66	987,165.43	931,965.41
Thirteenth Illinois.....	2,435.55	542,465.50	544,901.05	444,647.77
Total.....	40,509.88	37,422,250.25	37,462,760.13	34,898,555.35
Sixth Indiana.....	72,799.62	2,501,136.32	2,573,935.94	2,423,808.80
Seventh Indiana.....	422.58	3,623,159.19	3,623,581.77	3,851,157.46
Total.....	73,222.20	6,124,295.51	6,197,517.71	6,274,966.26
Third Iowa.....	3,409.33	188,168.00	191,577.33	168,341.29
Fourth Iowa.....	5,241.98	359,852.33	365,094.31	261,422.16
Total.....	8,651.31	548,020.33	556,671.64	429,763.45
Kansas.....	3,217.25	261,120.07	264,337.32	196,429.03
Second Kentucky.....	594,769.23	1,953,445.36	2,548,214.59	1,492,841.95
Fifth Kentucky.....	2,007,095.74	10,819,788.88	12,826,884.62	8,902,796.74
Sixth Kentucky.....	387,803.41	4,037,555.77	4,425,359.18	3,336,876.64
Seventh Kentucky.....	803,857.50	2,040,388.03	2,844,245.53	1,961,908.72
Eighth Kentucky.....	872,689.96	2,069,051.27	2,941,741.23	1,332,543.87
Total.....	4,666,215.84	20,920,229.31	25,586,445.15	17,026,967.92
Louisiana.....	6,487.54	753,661.14	760,148.68	699,320.86
Maryland.....	446,552.37	3,583,857.35	4,030,409.72	3,308,329.44
Massachusetts.....	11,279.22	2,611,002.89	2,622,282.11	2,306,905.28
First Michigan.....	5,216.04	2,375,392.83	2,380,609.77	1,975,238.29
Fourth Michigan.....	3,425.65	259,068.47	262,494.12	212,561.31
Total.....	8,642.59	2,634,461.30	2,643,103.89	2,187,799.60
Minnesota.....	2,236.91	3,380,463.31	3,382,700.22	3,029,915.30
First Missouri.....	4,243.83	9,133,754.02	9,137,997.85	7,263,214.05
Sixth Missouri.....	3,457.79	870,285.06	873,742.85	799,082.13
Total.....	7,701.62	10,004,039.08	10,011,740.70	8,062,296.18
Montana.....	1,852.44	247,981.20	249,833.64	179,404.22
Nebraska.....	28,446.48	3,292,837.68	3,321,284.16	2,969,745.17
New Hampshire.....	3,053.30	612,027.04	615,060.34	516,896.92
First New Jersey.....	679.17	159,912.57	160,591.74	124,474.93
Fifth New Jersey.....	15,194.03	4,749,718.95	4,764,912.98	4,083,367.42
Total.....	15,873.20	4,909,631.52	4,925,504.72	4,207,842.35
New Mexico.....	1,722.14	63,063.77	69,785.91	60,538.93
First New York.....	4,977.80	4,719,908.60	4,724,886.40	3,902,033.91
Second New York.....	2,766.70	1,879,375.92	1,882,142.62	1,748,431.00
Third New York.....	10,412.03	6,332,764.10	6,343,176.13	5,864,593.89
Fourteenth New York.....	17,793.83	1,829,299.57	1,847,093.40	1,692,218.59
Twenty-first New York.....	1,687.45	1,163,281.75	1,164,969.20	1,103,262.63
Twenty-eighth New York.....	6,243.34	2,129,283.39	2,135,526.73	1,915,487.75
Total.....	43,883.15	18,053,913.33	18,097,794.48	16,226,027.77
Fourth North Carolina.....	24,688.90	1,407,820.00	1,432,508.90	1,173,248.93
Fifth North Carolina.....	155,261.57	1,709,924.68	1,865,186.25	1,585,895.72
Total.....	179,950.47	3,117,744.68	3,297,695.15	2,759,144.65
First Ohio.....	164,607.55	16,803,374.28	16,967,981.83	10,941,527.64
Tenth Ohio.....	3,873.40	736,805.11	740,678.51	659,855.54
Eleventh Ohio.....	2,513.25	1,043,550.59	1,046,063.84	868,608.36
Eighteenth Ohio.....	2,837.18	1,091,360.35	1,094,197.53	945,346.63
Total.....	173,831.38	19,675,090.33	19,848,921.71	13,415,338.17

I.—INTERNAL-REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1890—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
Oregon	\$2,642.82	\$166,144.52	\$468,787.34	\$313,334.81
First Pennsylvania.....	63,616.16	3,650,796.04	3,714,412.20	3,326,100.37
Ninth Pennsylvania.....	19,163.04	2,162,782.78	2,182,945.82	1,937,367.69
Twelfth Pennsylvania.....	6,659.93	651,172.22	657,832.15	582,189.25
Twenty-third Pennsylvania.....	531,021.91	4,252,986.02	4,784,007.93	3,870,635.07
Total	620,461.04	10,718,737.06	11,339,198.10	9,716,292.38
South Carolina	3,735.26	138,426.31	142,161.57	95,575.77
Second Tennessee.....	5,145.43	233,856.01	239,001.44	176,918.62
Fifth Tennessee.....	36,692.93	1,347,036.89	1,383,729.82	982,880.13
Total	41,838.36	1,580,892.90	1,622,731.26	1,159,798.75
Third Texas.....	1,249.45	261,058.17	262,307.62	167,547.87
Fourth Texas.....	2,075.48	140,515.56	142,591.04	97,812.17
Total	3,324.93	401,573.73	404,898.66	265,360.04
Second Virginia.....	794.26	2,461,093.48	2,461,887.74	1,922,547.33
Sixth Virginia.....	24,220.73	2,262,647.97	2,286,868.70	1,594,049.37
Total	25,014.99	4,723,741.45	4,748,756.44	3,516,596.70
West Virginia.....	145,758.22	996,247.08	1,142,005.30	897,205.11
First Wisconsin.....	1,434.96	3,262,395.00	3,263,829.96	2,934,350.26
Second Wisconsin.....	769.57	494,820.01	495,589.58	401,464.21
Total	2,204.53	3,757,215.01	3,759,419.54	3,335,814.47

RECAPITULATION BY STATES.

Alabama.....	\$5,183.56	\$178,665.28	\$183,848.84	\$117,838.98
Arkansas.....	4,431.10	208,245.47	212,676.57	119,388.44
California.....	61,536.40	2,221,596.36	2,283,131.76	2,015,790.05
Colorado.....	1,697.51	376,686.22	378,383.73	319,224.45
Connecticut.....	10,163.25	1,271,974.14	1,282,137.39	815,214.94
Florida.....	4,977.54	493,211.10	498,188.64	478,261.72
Georgia.....	9,653.61	656,754.16	666,407.77	554,640.61
Illinois.....	40,509.88	37,422,250.25	37,462,760.13	34,898,555.35
Indiana.....	73,222.20	6,124,295.51	6,197,517.71	6,274,866.26
Iowa.....	8,651.31	548,920.33	556,671.64	429,763.45
Kansas.....	3,217.25	261,120.07	264,337.32	196,429.03
Kentucky.....	4,666,215.84	20,920,229.31	25,586,445.15	17,026,967.92
Louisiana.....	6,487.54	753,661.14	760,148.68	699,320.86
Maryland.....	446,532.37	3,583,857.35	4,030,409.72	3,308,329.44
Massachusetts.....	11,279.22	2,611,002.89	2,622,282.11	2,306,905.28
Michigan.....	8,642.59	2,634,461.30	2,643,103.89	2,187,799.60
Minnesota.....	2,236.91	3,380,463.31	3,382,700.22	3,029,915.30
Missouri.....	7,701.62	10,004,039.08	10,011,740.70	8,062,296.18
Montana.....	1,852.44	247,981.20	249,833.64	179,464.22
Nebraska.....	28,446.48	3,292,837.68	3,321,284.16	2,969,745.17
New Hampshire.....	3,093.30	612,027.04	615,060.34	516,896.92
New Jersey.....	15,873.20	4,909,631.52	4,925,504.72	4,207,842.35
New Mexico.....	1,722.14	68,063.77	69,785.91	60,538.93
New York.....	43,883.15	18,053,913.33	18,097,796.48	16,226,027.77
North Carolina.....	179,950.47	3,117,744.68	3,297,695.15	2,759,144.66
Ohio.....	173,831.38	19,675,090.33	19,848,921.71	13,415,338.17
Oregon.....	2,642.82	466,144.52	468,787.34	313,334.81
Pennsylvania.....	620,461.04	10,718,737.06	11,339,198.10	9,716,292.38
South Carolina.....	3,735.26	138,426.31	142,161.57	95,575.77
Tennessee.....	41,838.36	1,580,892.90	1,622,731.26	1,159,798.75
Texas.....	3,324.93	401,573.73	404,898.66	265,360.04
Virginia.....	25,014.99	4,723,741.45	4,748,756.44	3,516,596.70
West Virginia.....	145,758.22	996,247.08	1,142,005.30	897,205.11
Wisconsin.....	2,204.53	3,757,215.01	3,759,419.54	3,335,814.47
Total	6,665,932.41	166,410,799.88	173,076,732.29	142,476,584.07

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1890.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of store-keepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	\$3,758.93	\$15,394.05	.....	\$269.69	\$744.00	\$2,725.29	\$21,891.96
Arkansas	2,912.11	12,072.49	.....	319.16	15,421.50	3,180.65	33,905.91
First California	4,500.00	23,114.20	.....	784.74	11,916.00	27,658.62	78,003.56
Fourth California	4,391.32	18,501.85	\$1,264.08	508.53	8,042.00	12,231.04	44,938.82
Total	8,891.32	51,616.05	1,264.08	1,293.27	19,958.00	39,910.66	122,042.38
Colorado	3,125.00	13,187.90	1,200.00	28.86	.....	1,511.22	19,052.98
Connecticut	4,500.00	22,545.99	50.00	553.44	4,436.00	6,651.46	38,736.89
Florida	3,625.00	10,250.66	589.90	112.83	.....	.....	14,578.39
Georgia	4,500.00	37,163.30	1,099.97	613.24	43,280.00	8,255.00	95,011.51
First Illinois	4,500.00	43,241.93	.....	739.73	26,279.50	36,711.79	111,472.95
Fifth Illinois	4,500.00	17,809.37	.....	411.93	49,464.00	49,698.40	121,835.70
Eighth Illinois	4,500.00	20,465.98	.....	178.10	5,020.50	3,644.00	33,808.58
Thirteenth Illinois	4,500.00	11,747.01	.....	230.78	3,584.00	2,527.95	23,589.74
Total	18,000.00	483,264.29	.....	1,560.54	84,348.00	92,562.14	679,754.97
Sixth Indiana	4,500.00	18,529.00	320.83	395.96	20,434.50	12,422.25	56,602.54
Seventh Indiana	4,500.00	13,007.27	.....	210.36	9,094.00	14,890.21	41,701.84
Total	9,000.00	31,536.27	320.83	606.32	29,528.50	27,312.46	98,304.38
Third Iowa	3,750.00	9,649.88	.....	137.94	.....	1,181.35	13,710.17
Fourth Iowa	3,001.10	13,201.78	740.00	421.39	626.00	433.07	18,423.34
Total	5,751.10	22,851.66	740.00	559.33	626.00	1,614.42	32,142.51
Kansas	2,884.82	14,770.27	.....	198.76	.....	100.71	17,954.56
Second Kentucky	4,500.00	20,703.54	388.35	421.46	50,500.00	24,517.89	101,031.24
Fifth Kentucky	4,500.00	35,443.03	208.60	1,520.34	181,097.00	70,264.40	293,033.48
Sixth Kentucky	4,500.00	17,959.55	112.50	447.10	53,454.50	35,071.67	111,578.32
Seventh Kentucky	4,500.00	23,545.67	100.00	457.60	63,227.50	24,347.46	116,207.74
Eighth Kentucky	4,500.00	17,785.46	724.60	654.02	60,648.50	17,884.36	102,196.94
Total	22,500.00	115,497.30	1,534.05	3,499.98	408,930.50	172,065.84	724,047.72
Louisiana	3,761.75	27,588.27	.....	388.06	.....	3,453.93	35,192.01
Maryland	4,500.00	45,084.59	990.00	786.77	41,128.00	34,165.47	126,654.83
Massachusetts	4,500.00	32,167.64	.....	446.99	20,660.00	19,605.29	77,379.92
First Michigan	4,500.00	32,902.40	1,026.85	359.25	.....	1,390.80	30,179.30
Fourth Michigan	2,875.00	6,964.01	.....	156.33	.....	384.09	10,379.48
Total	7,375.00	39,866.41	1,026.85	515.58	.....	1,774.89	40,558.73
Minnesota	4,500.00	17,954.81	.....	226.20	8,756.00	8,028.88	39,465.89
First Missouri	4,500.00	32,512.03	.....	608.29	17,610.56	22,080.40	77,311.28
Sixth Missouri	4,500.00	19,370.00	390.00	523.55	13,863.00	7,651.66	46,298.21
Total	9,000.00	51,882.03	390.00	1,131.84	31,473.56	29,732.12	123,609.49
Montana	3,500.00	15,538.48	1,557.72	172.23	.....	1,412.66	22,181.09
Nebraska	4,500.00	24,783.18	.....	1,036.39	6,984.00	8,237.77	45,541.34
New Hampshire	3,873.11	12,190.46	.....	220.39	1,448.00	641.57	18,373.53
First New Jersey	2,636.93	8,900.02	500.02	32.68	.....	636.14	12,705.79
Fifth New Jersey	4,500.00	32,000.54	50.00	540.93	3,136.00	6,736.32	46,963.79
Total	7,136.93	40,900.56	550.02	573.61	3,136.00	7,372.46	59,669.58
New Mexico	2,786.72	8,177.58	.....	253.73	.....	620.73	11,838.76

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1890—Cont'd.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of store-keepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
First New York.....	\$4,500.00	\$28,600.10	\$4,149.18	\$446.40	\$5,968.00	\$8,792.49	\$52,456.23
Second New York.....	4,541.67	27,728.78	5,088.87	370.57	2,648.00	27,438.06	67,825.95
Third New York.....	4,500.00	43,085.72	3,750.02	517.25	.....	6,773.87	58,616.86
Fourteenth New York.....	4,500.00	27,390.65	.....	528.48	.....	4,364.61	36,783.74
Twenty-first New York.....	4,500.00	20,749.92	400.00	180.98	.....	3,469.62	29,300.52
Twenty-eighth New York.....	4,500.00	29,155.25	923.44	418.82	4,456.00	10,817.41	50,270.92
Total.....	27,041.67	176,710.42	14,311.51	2,462.56	13,072.00	61,656.06	295,254.22
Fourth North Carolina.....	4,500.00	42,701.40	175.00	371.00	25,099.00	10,493.43	83,339.83
Fifth North Carolina.....	4,500.00	39,552.87	950.00	822.79	117,131.00	25,391.96	188,348.62
Total.....	9,000.00	82,254.27	1,125.00	1,193.79	142,230.00	35,885.39	271,688.45
First Ohio.....	4,500.00	36,552.86	300.00	759.71	34,400.00	62,114.20	138,626.87
Tenth Ohio.....	4,024.19	14,037.88	.....	334.94	4,433.50	2,375.09	25,205.60
Eleventh Ohio.....	4,500.00	9,284.17	76.95	176.11	9,396.00	5,922.56	29,355.81
Eighteenth Ohio.....	4,491.98	19,588.54	.....	399.88	7,057.50	3,168.92	34,706.82
Total.....	17,516.17	79,463.55	376.95	1,670.64	55,287.00	73,580.77	227,895.10
Oregon.....	3,219.16	10,788.75	1,270.75	162.74	2,348.00	1,443.95	19,233.35
First Pennsylvania.....	4,500.00	40,669.13	.....	704.15	8,317.00	31,375.95	85,586.23
Ninth Pennsylvania.....	4,500.00	31,454.52	782.90	690.18	26,375.00	3,508.83	67,311.43
Twelfth Pennsylvania.....	3,933.63	15,795.47	620.01	377.02	10,850.50	4,457.04	36,033.67
Twenty-third Pennsylvania.....	4,500.00	37,982.45	1,472.10	737.03	63,565.00	24,349.86	132,606.42
Total.....	17,433.63	125,901.55	2,875.01	2,508.38	109,107.50	63,691.68	321,517.75
South Carolina.....	3,129.05	13,541.66	.....	111.25	7,349.50	1,165.69	25,297.15
Second Tennessee.....	3,077.58	12,730.95	.....	108.14	10,176.00	4,119.47	30,212.14
Fifth Tennessee.....	4,500.00	25,747.08	.....	521.75	52,246.50	10,003.22	93,018.55
Total.....	7,577.58	38,478.03	.....	629.89	62,422.50	14,122.69	123,230.69
Third Texas.....	2,999.94	16,473.64	250.00	65.65	.....	2,546.76	22,335.99
Fourth Texas.....	2,629.89	10,667.11	.....	198.03	3,098.00	721.03	17,314.06
Total.....	5,629.83	27,140.75	250.00	263.68	3,098.00	3,267.79	39,650.05
Second Virginia.....	4,500.00	32,240.21	.....	610.06	.....	7,243.10	44,593.37
Sixth Virginia.....	4,499.97	41,025.87	.....	548.77	29,616.50	22,427.05	98,118.16
Total.....	8,999.97	73,266.08	.....	1,158.83	29,616.50	29,670.15	142,711.53
West Virginia.....	4,500.00	19,591.15	12.50	597.55	6,281.00	6,139.75	37,121.95
First Wisconsin.....	4,500.00	22,776.63	.....	413.94	8,265.00	10,461.66	46,417.26
Second Wisconsin.....	3,375.00	12,359.16	.....	243.84	.....	511.82	16,489.82
Total.....	7,875.00	35,135.79	.....	657.78	8,265.00	10,973.51	62,907.08

K.—INTERNAL-REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1890—Cont'd.

RECAPITULATION BY STATES.

District.	Compensation of collector.		Rent, fuel, and lights.	Stationery and other expenses.	Compensation of store-keepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama	\$3,758.93	\$15,394.05		\$269.69	\$744.00	\$2,725.29	\$21,891.96
Arkansas	2,912.11	12,072.49		319.16	15,421.50	3,180.65	33,905.91
California	8,891.32	51,616.05	\$1,264.08	1,293.27	19,958.00	49,919.66	122,942.38
Colorado	3,125.00	13,187.90	1,200.00	28.86		1,511.22	19,052.98
Connecticut	4,500.00	22,545.99	50.00	553.44	4,436.00	6,651.46	38,736.89
Florida	3,625.00	10,250.66	589.90	112.83			14,578.39
Georgia	4,500.00	37,163.30	1,099.97	613.24	43,280.00	8,355.00	95,011.51
Illinois	18,000.00	483,264.29		1,560.54	84,348.00	92,582.14	679,754.97
Indiana	9,000.00	31,536.27	320.83	606.32	29,528.00	27,312.46	98,304.38
Iowa	5,751.10	22,851.66	740.00	559.33	626.00	1,614.42	32,142.51
Kansas	2,884.82	14,770.27		198.76		100.71	17,954.56
Kentucky	22,500.05	115,497.30	1,534.05	3,499.98	408,930.50	172,085.84	724,047.72
Louisiana	3,761.75	27,588.27		388.06		3,453.93	35,192.01
Maryland	4,500.00	45,084.59	990.00	786.77	41,128.00	34,165.47	126,654.83
Massachusetts	4,500.00	32,167.64		446.99	20,660.00	29,605.29	77,379.92
Michigan	7,375.00	29,866.41	1,026.85	515.58		1,774.89	40,558.73
Minnesota	4,500.00	17,954.81		226.20	8,766.00	8,028.85	39,465.89
Missouri	9,000.00	51,882.03	390.00	1,131.84	31,473.50	19,732.12	123,609.49
Montana	3,500.00	15,538.48	1,557.72	172.23		1,412.66	22,181.09
Nebraska	4,500.00	24,783.18		1,036.19	6,984.00	8,237.77	45,511.34
New Hampshire	3,873.11	12,190.46		220.39	1,448.00	641.57	18,373.53
New Jersey	7,136.93	40,900.56	550.02	573.61	3,136.00	7,372.46	59,669.58
New Mexico	2,786.72	8,177.58		253.73		620.73	11,838.76
New York	27,041.67	176,710.42	14,311.51	2,462.56	13,072.00	61,656.00	295,254.22
North Carolina	9,000.00	82,254.27	1,125.00	1,193.79	142,230.00	35,885.30	271,688.45
Ohio	17,516.19	79,463.55	376.95	1,670.64	55,287.00	73,580.77	227,695.10
Oregon	3,219.16	10,788.75	1,270.75	162.74	2,548.00	1,443.95	19,233.35
Pennsylvania	17,433.63	125,901.55	2,875.01	2,508.38	108,107.50	63,691.68	321,517.75
South Carolina	3,129.05	13,541.60		111.25	7,349.50	1,165.69	25,297.15
Tennessee	7,577.58	38,478.03		629.89	62,422.50	14,122.69	123,230.69
Texas	5,629.83	27,140.75	250.00	263.68	3,098.00	3,267.79	39,650.05
Virginia	8,999.97	73,266.08		1,158.83	29,616.50	29,670.15	142,711.53
West Virginia	4,500.00	19,591.15	12.50	597.55	6,281.00	6,139.75	37,121.95
Wisconsin	7,875.00	35,135.79		657.78	8,265.00	19,973.51	62,907.08
Total	256,703.92	1,818,556.23	31,553.14	26,784.31	1,159,935.00	771,782.05	4,065,296.65

(No. 14.)

REPORT OF THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, October 20, 1890.

SIR: I have the honor to submit the following report of the business operations of this office during the fiscal year ended June 30, 1890.

* * * * *

The following table shows the principal transactions of the office in money-orders and postal-notes for the fiscal year ended June 30, 1890.

Transactions.	Number.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Weekly statements received, registered and filed	482,356		8,260			
Money-orders issued (domestic)	10,624,727	\$114,362,757.12	494,587			\$719,118.67
Postal-notes issued	6,927,825	12,160,489.60	125,105	\$78,298.87		
Money-orders issued (international):						
Canada	79,184	1,360,751.18	3,102	78,854.49		
Great Britain and Ireland	402,775	5,211,262.47	8,021	94,093.42		
Germany	198,968	2,790,739.62	5,358	103,759.77		
Switzerland	38,855	678,483.60	2,809	82,030.20		
Italy	32,358	1,005,279.37		85,123.87	2,105	
France	20,317	308,451.65	2,626	42,367.52		
Jamaica	247	3,991.50	54	1,413.50		
New Zealand	505	9,970.58			37	2,600.31
New South Wales	503	12,115.21	134	2,902.45		
Victoria	378	10,037.80	84	2,962.16		
Belgium	3,777	73,749.01	488	18,235.49		
Portugal	620	16,451.41	163	6,100.69		
Sweden	45,801	999,987.78	7,927	256,082.71		
Tasmania	21	452.75			4	369.93
Windward Islands	331	4,801.15	52			513.51
Japan	840	23,597.01	304	12,349.96		
Cape Colony	50	1,044.57		355.59	3	
Hawaiian Kingdom	237	4,891.67		157.39	8	
Queensland	107	3,358.24	54	1,069.46		
Leeward Islands	101	1,486.57	5	52.52		
Norway	21,226	513,038.71	1,991	91,334.77		
Netherlands	3,313	98,218.79	549	6,655.83		
Newfoundland	1,110	20,742.10	1,110	20,742.10		
Denmark	7,430	137,232.97	953	45,549.90		
Money-orders paid (domestic)	10,514,548	113,513,300.06	462,630			934,568.84
Postal-notes paid	6,831,206	12,063,005.09	124,100	137,346.83		
Money-orders paid (international):						
Canada	129,955	\$1,475,691.03	10,351	\$56,419.61		
Great Britain and Ireland	59,990	903,197.98	2,592	43,132.18		
Germany	42,297	1,475,787.50		95,315.60	6,187	
Switzerland	6,204	221,933.43		15,794.88	1,202	
Italy	1,503	54,539.97		1,441.31	414	

NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's report.

Transactions.	Number.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Money-orders paid (international):						
France	5,130	108,399.04	242	25,446.12		
Jamaica	1,931	44,345.05			863	\$38,311.69
New Zealand	1,653	20,410.09		1,380.23	50	
New South Wales	1,322	22,404.11			170	6,455.43
Victoria	1,287	21,831.99		1,310.02	80	
Belgium	1,170	37,612.26		6,887.66	134	
Portugal	215	7,839.61			143	3,489.94
Sweden	2,571	105,029.39		30,608.28	17	
Tasmania	223	2,710.90			62	218.88
Windward Islands	1,822	83,203.94	256	31,718.80		
Japan	1,109	28,090.12	13	5,872.23		
Cape Colony	352	5,843.82	82	1,608.45		
Hawaiian Kingdom	2,721	39,910.11	512	10,243.72		
Queensland	446	7,681.24		312.11	7	
Leeward Islands	352	11,753.14	49	3,001.33		
Norway	1,302	40,657.13	79	11,952.44		
Netherlands	1,483	29,387.24	99	3,832.84		
Newfoundland	1,657	42,537.55	1,657	42,537.55		
Denmark	1,705	51,599.35	123	11,328.64		
Money-orders repaid (domestic).	82,060	834,331.29	5,426	293.25		
Postal-notes repaid	34,705	65,569.35			45,643	86,850.09
Money-orders repaid (international):						
Canada	503	7,149.13			34	1,399.35
Great Britain and Ireland	921	10,604.41	73	696.75		
Germany	592	8,700.63		1,385.72	8	
Switzerland	128	2,381.43	27	1,294.39		
Italy	130	3,739.99	28	2,059.17		
France	226	3,058.77	66	825.46		
Jamaica	1	5.01			6	98.05
New Zealand	4	24.23			8	412.68
New South Wales	9	402.49		295.76		
Victoria	6	46.76			1	18.01
Belgium	22	479.82	4	176.92		
Portugal	5	140.00	5	140.00		
Sweden	51	945.29			24	290.08
Windward Islands	5	98.62	4	88.62		
Leeward Islands					1	1.00
Norway	19	355.77	1	171.72		
Netherlands	9	99.01	2			7.09
Denmark	26	501.98	12	400.80		
Japan	5	90.30	1			5.45
Cape Colony	2	24.35	2	24.35		
Hawaiian Kingdom	8	206.80	8	206.80		
Newfoundland	4	77.00	4	77.00		
Queensland	1	9.74	1	9.74		
Net increase in transactions (issued)			653,319	307,840.24		
Net increase in transactions (paid and repaid)			553,404			
Net decrease in transactions (paid and repaid)						526,489.10
Certificates of deposits received, registered, compared, and checked	1,107,214	106,315,322.87	48,058	1,682,100.52		
Transfers received, registered, compared, and checked	13,117	1,420,893.22	3,949	146,656.75		
Drafts received, registered, compared, and checked	38,051	12,151,865.42	2,660	292,670.93		
Money-orders withdrawn for examination and returned	480				457	
Postal-notes withdrawn for examination and returned	70				255	
Money-order advices sent for, examined, and returned	11,725				8,164	
Money-orders returned for correction	8,848				64,356	
Postal notes returned for correction	1,685				25,815	
Detailed statements of accounts made for suit cases and to correct errors	87				6	
Letters written and transmitted	15,514				12,674	
Commission, error, and other circulars transmitted	88,933				28,218	

In submitting the foregoing report I deem it proper to state that during the past year the volume of business, both postal and money-order, has steadily increased, and in addition to the labor required to dispatch the current work, much time has necessarily been devoted to the completion of work which should have been disposed of by the last administration, such as the adjustment of the accounts of several thousand late postmasters, involving in the aggregate large sums of money, and which remained unsettled for several years prior to the incoming of the present administration.

In pursuance of the action of Congress in providing for a new building for the money-order purposes of this office, the Postmaster-General has contracted with the owners of the lot situated on E street, between Seventh and Eighth streets, northwest, opposite the main entrance to the Post-office Department Building, for the erection of a six-story modern office structure, upon which work is now being rapidly pushed forward, and which is expected to be in readiness for occupancy on February 1, 1891. It is my intention to place therein all the force engaged on money-order accounts, together with any other divisions for which there may be space, and it is a matter of congratulation to myself, as well as to the clerks and employes who have so faithfully labored for the past five years under the disadvantages incident to the occupation of Marini's Hall, that that building is about to be vacated.

Under the construction now placed upon the law governing the control of the buildings and rooms occupied by this office, the Postmaster-General is placed in charge and custody thereof. Inasmuch as the new building for this office will be occupied wholly by employes of your Department, I recommend that such steps be taken as will place its custody and management under your control.

The increase of force provided by Congress at its last session has been employed, but did not become available until after the close of the fiscal year. It is expected that during the coming year the work now in arrears will be brought up to the requirements of the office, and the present force be found sufficient to promptly dispatch the whole current business.

Since the close of the last fiscal year I have reorganized the Bureau by discontinuing such work as, after careful consideration, I deemed superfluous, the performance of which, in my opinion, contributed to delay settlements, without corresponding advantage. In doing this I have endeavored to maintain all checks necessary to secure correct results. By the consolidation of the registering and book-keeping divisions the labor of writing once each quarter the names of all post-offices and postmasters in the United States will be avoided, and one folio of a ledger will be made to show all the debit and credit items of the account of a postmaster for a period of four years, which, under the system formerly in use, would have been entered in sixteen different books. By this change the recapitulation of receipts and expenditures of the postal service, the production of which has heretofore required from two to three weeks after the completion of the registers, can be made in a very short time after the postings of items for any quarter have been finished.

The examining division, engaged upon the auditing of postmaster's postal accounts, has heretofore consisted of several branches, and the system in use required the attention of the clerks of each of the branches to each of the accounts audited. By the consolidation of these branches the accounts will require the scrutiny of the "compensation" and "stamp" clerks only, and will be passed directly to the collecting di-

vision, where the labor of reviewing them (heretofore performed by the postal review division, now abolished), will be conducted in connection with the duty of advising postmasters of the state of their accounts and the cause of change in balances.

The review division has been so increased as to include the review of all mail transportation and miscellaneous accounts, settlements of railway postal clerks and letter carrier's payments and the accounts of postmasters at Presidential post-offices, thereby insuring, so far as possible, the detection of errors in all such accounts.

The assorting of money-orders and postal-notes by offices of issue, and their arrangement numerically, preparatory to checking the statements of issuing postmasters, which has formed part of the duty of the checking division, will hereafter, together with the custody of the official files of the Bureau and the charge of any other matters not specifically assigned to other divisions, constitute the duty of the "miscellaneous" division.

The several changes of system and organization above enumerated will, I have no doubt, demonstrate within the next year, the advantage to be derived from the concentration of labor and simplification of methods.

As the appropriation for the purchase of carpets and supplies of furniture for the Department, for the present fiscal year, will prove insufficient to furnish this office with what it actually needs, and with what I deem its just proportion of supplies, as compared with other bureaus of the Department, and as this office is located separately and apart from the remainder of the Treasury bureaus, I respectfully recommend that Congress be requested to make a separate appropriation for the supplies for this office, to be disbursed by the chief clerk of the Department, as other similar appropriations.

In conclusion, permit me to express to you, and to your able Assistant Secretaries and the officers of your Department, my high appreciation of the valuable counsel and cordial support extended to me since I assumed charge of this office. I also desire to again express my recognition of the intelligent and faithful service and hearty co-operation of Mr. John I. Rankin, the deputy auditor, Mr. B. Chambers, the chief clerk, the chiefs of the several divisions, and the clerks and employés generally, whose voluntary efforts, beyond the regular departmental business hours (worthy of the highest commendation), have enabled me to submit this annual report on a date in advance of the presentation of any report submitted for the past sixteen years.

Very respectfully,

T. B. COULTER,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

(No. 15.)

REPORT OF THE REGISTER.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
October 31, 1890.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year ending June 30, 1890, which were carried on by 108 persons, at a total cost for salaries of \$139,026.95, distributed and paid as shown in the following tabular statements showing the—

DISTRIBUTION OF FORCE AND SALARIES FOR THE YEAR ENDING JUNE 30, 1890.

Divisions.	Register, \$4,000.	Assistant Register, \$2,250.	Chief of division, \$2,000.	Class 4, \$1,800.	Class 3, \$1,600.	Class 2, \$1,400.	Class 1, \$1,200.	\$1,000.	\$900.	\$840.	\$720.	\$660.	Number in each division.	Salaries.
Offices Register and assistant register.....	1.00	1.00			1.00	.44	.51	1.00			1.25	1.00	7.20	\$11,642.64
Receipts and expenditures			1.00	10.00	6.00	3.00	3.50	1.00	4.17			1.78	30.45	43,925.70
Loans .....			.98	4.00	2.00	1.98	3.80		1.00			1.00	14.76	21,260.68
Note, coupon, and currency			1.00	1.97	7.00	4.51	5.48		20.86	1.00	2.23	2.99	47.04	52,824.10
Interest and expenses on loans .....			.94	1.00		1.00						1.00	3.94	5,744.54
Details to other bureaus ..							.50		2.81		.49		4.02	3,629.29
Total	1.00	1.00	3.92	16.97	16.00	10.93	13.79	2.00	28.84	1.00	3.97	7.99	107.41	139,026.95
Appropriation	1.00	1.00	4.00	17.00	16.00	11.00	14.00	2.00	29.00	1.00	4.00	8.00	108.00	139,750.00

Whence it appears that while the appropriations provided for 108 persons—\$139,750.00—107.41 were paid \$139,026.95. Of these the

RECEIPTS AND EXPENDITURES DIVISION,

with 30.45 paid employés, carried on the regular work at a cost of \$43,925.70.

It keeps accounts of all receipts and expenditures of public moneys, and all debts due to and from the Government; receives, enters, and files, with accompanying vouchers and other papers, all reports of account settlements made by the First Comptroller and Commissioner of Customs, and the quarterly statements to the Secretary of the Treasury, of the War, Navy, Interior, and Post-Office Departments, upon requisitions on the Secretary of the Treasury; records and certifies all warrants save those of the Secretary of the Treasury drawn on requisitions of the Secretaries of War, Navy, Interior Department proper, or

the Postmaster-General; and furnishes to courts and accounting officers certified statements required in settlement of accounts.

The following summary of receipts and expenditures exhibits the—

CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, FISCAL YEAR ENDING JUNE 30, 1890, AS SHOWN BY THE BOOKS OF THE RECEIPTS AND EXPENDITURES DIVISION.

Balance in the Treasury June 30, 1889, including \$23,101,644.91, on deposit with the States under act of June 23, 1836	\$673,399,118.18
Unavailable from James D. Reymert, late United States depository, Falls St. Croix, Wis., per report 273,159	731.11
	<hr/> \$673,399,849.29

NET RECEIPTS.

Receipts during the fiscal year 1890, from—

Customs:

Duties on imports	\$229,101,820.91
Tonnage dues, support Marine Hospital Service	565,860.10
Sale of unclaimed merchandise	903.56

Internal revenue	229,668,584.57
Sales of public lands	142,606,705.81
Miscellaneous:	6,358,272.51

Miscellaneous:

Re-imbursment on half cost of increasing water supply and interest June 30, 1890, District of Columbia	81,283.26
Revenues, District of Columbia	2,809,130.93
Sale of bonds, guaranty fund, and United States shares various revenues	52,228.22
Tax on circulation, etc., national banks	1,301,326.58
Police and firemen's relief funds, District of Columbia	10,698.49
Proceeds of Government property	192,123.99
Repayment of interest by Pacific railroads	705,691.52
Sinking fund, Pacific railroads	1,842,564.52
Consular fees	670,433.98
Spanish indemnity fund	28,500.00
Custom-house fees	734,943.19
Customs, fines, penalties, and forfeitures	158,221.69
Customs emolument fees	406,159.64
Assessments on owners for deaths on shipboard	570.00
Marine-hospital tax and relief of sick and destitute seamen	4,949.86
Sale of condemned naval vessels	940.47
Immigrant fund	241,464.00
Revenues Yellowstone National Park	796.76
Interest on Indian trust-fund stocks and premium	17,286.74
Re-imbursment on account of appropriations to meet interest on non-paying Indian trust-fund stocks	30,109.64
Indian trust fund	110,000.00
North Carolina State bonds belonging to Government, formerly Indian trust fund	48,100.00
Proceeds of sales of Indian lands and interest on deferred payments on Indian moneys	372,283.15
Trust-fund interest for support of free schools, in South Carolina	2,014.48
Deposits by individuals for expenses of surveying public lands. Hot Springs, Ark.	112,314.79
Registers and receivers' fees	13,090.00
Soldiers' Home permanent fund	\$1,128,636.61
Fees on letters patent	308,886.99
Dividends on stock. Alexandria Canal Company and sundry national banks	1,347,621.73
Profits on coinage, deductions, and assays of ores	7,397.50
Paid by Cedar Rapids and Northern Railroad Company for right of way	10,217,244.25
Tax on seal-skins	1,740.00
Sales of ordnance material, powder, and projectiles, and small arms	262,500.00
Navy clothing, small stores, and hospital and pension funds	40,366.30
Re-imbursment by national banks redemption agency and account salaries, office Commissioner of Internal Revenue	720,378.33
Work done by Bureau of Engraving and Printing	111,413.61
Depredations on public lands	47,151.41
Unenumerated	35,852.37
Issue of gold certificates	270,999.74
Issue of silver certificates	49,070,000.00
Issue of United States notes (legal tender)	94,480,000.00
Issue of certificates of deposits, act June 8, 1872	78,132,000.00
Issue of funded loan of 1907	23,590,000.00
	21,650.00

\$648,374,632.63

1,321,774,481.92

NET EXPENDITURES.

Customs	\$19,734,371.91
Internal revenue	3,928,068.81
Diplomatic	1,648,276.59
Treasury	43,430,561.05
Judiciary	4,219,565.49
Interior civil	8,442,413.14
War Department	44,582,838.08
Navy Department	22,006,206.24
Interior Department:	
Indians	6,708,046.67
Pensions	106,936,855.07
Premium paid on purchase of bonds	20,304,224.06
Interest on the public debt	32,223,253.33
Bonds issued to Pacific railroad companies	3,876,030.72
Redemption of gold certificates	45,555,573.00
Redemption of silver certificates	55,569,995.00
Redemption United States notes (legal tender)	78,132,000.00
Redemption fractional currency	5,179.50
Redemption certificates of deposit (act June 8, 1872)	28,285,000.00
Redemption old demand notes	410.00
Redemption one-year notes of 1863	490.00
Redemption two-year notes of 1863	100.00
Redemption compound interest notes	3,290.00
Redemption seven-thirties of 1864 and 1865	300.00
Redemption seven of July and August, 1861	7,400.00
Redemption five-twentieths of 1862	1,850.00
Redemption loan of 1863	4,000.00
Redemption of ten forties of 1864	3,000.00
Redemption of five twenties of June, 1864	50.00
Redemption of five twenties of 1865	3,200.00
Redemption of consols of 1863	2,750.00
Redemption of consols of 1867	11,450.00
Redemption of funded loan of 1881	10,000.00
Redemption of funded loan of 1891	30,623,250.00
Redemption of funded loan of 1907	73,923,500.00
Redemption of refunding certificates	15,780.00
Redemption of loan of July 12, 1882	47,800.00

\$630,247,078.16

Balance in treasury June 30, 1890

691,527,403.76

Included in this balance (\$691,527,403.76) are the following unavailable funds:
 Amount due from several States, deposited with them under act of June 23, 1836, viz:

Maine	\$953,838.25
New Hampshire	669,086.79
Vermont	669,086.79
Massachusetts	1,338,173.53
Connecticut	764,670.60
Rhode Island	382,335.30
New York	4,014,520.71
Pennsylvania	2,857,514.78
New Jersey	764,670.60
Ohio	2,007,260.34
Indiana	860,254.44
Illinois	477,919.14
Michigan	286,751.49
Delaware	286,751.49
Maryland	955,838.25
Virginia	2,198,427.99
North Carolina	1,433,757.39
South Carolina	1,051,422.09
Georgia	1,051,422.09
Alabama	669,086.79
Louisiana	477,919.14
Mississippi	382,335.30
Tennessee	1,433,757.39
Kentucky	1,443,757.39
Missouri	382,335.30
Arkansas	286,751.49

28,101,644.91

RECAPITULATION.

Balance in Treasury June 30, 1889

673,399,849.29

RECEIPTS.

Customs, etc.	229,668,584.57
Internal revenue	142,606,705.81
Public lands	6,358,272.51
Issues of gold, silver, and other certificates and other evidences of public debt	245,293,650.00
Sundry sources	24,447,419.74

648,374,632.63

Total

1,321,774,481.92

RECAPITULATION—Continued.

EXPENDITURES.	
State Department.....	\$1,648,276.59
War Department (including rivers and harbors).....	44,582,838.08
Navy Department.....	22,006,206.24
Interior:	
Indians.....	6,708,046.67
Pensions.....	106,936,855.07
Treasury:	
Service.....	43,430,561.05
Customs.....	19,734,371.91
Internal revenue.....	3,928,068.21
Judiciary.....	4,219,565.49
Interior.....	8,442,413.14
Redemption of gold and silver certificates.....	101,125,568.00
Redemption of legal tenders and certificates of deposit.....	106,417,000.00
Redemption of United States loans, 1891 and 1907.....	104,663,799.50
Premium purchase of bonds.....	20,304,224.06
Interest on public debt and Pacific railroads.....	36,099,284.05
Total.....	\$630,247,078.16
Leaving in Treasury, June 30, 1890.....	691,527,403.79
	1,321,774,481.92

This amount, however, includes \$28,101,644.91 deposited with certain States, and an unavailable balance of \$731.11 due from James D. Reymert, making unavailable a total of \$28,102,376.02, and leaving in the Treasury an available balance of \$663,425,027.74.

This division has also brought forward the work of the Annual Reports of Receipts and Expenditures to the honorable Secretary of the Treasury, required by law to be printed annually, so that the volume for 1886 has been delivered; that for 1887 is in the hands of the printer; that for 1888 has been sent to the honorable Secretary of the Treasury, and that for 1889 is under way and about half done.

The indexing of the old appropriation ledgers has been so nearly completed that only five or six are reported unfinished.

For details of work done in the book-keeping section, reference is made to the following tabular statement:

IN BOOK-KEEPING SECTION.

Covering, repay, and counter warrants registered.....	17,995
Certificates furnished and requisitions passed.....	19,737
Statements furnished the First Comptroller.....	229
Statements furnished the General Land Office.....	180
Accounts and warrants journalized.....	31,949
Journal entries.....	143,650
Journal pages covered in journalizing accounts and warrants.....	7,729
Accounts and warrants posted in receipt, personal and appropriation ledgers.....	73,921
Ledger entries.....	204,321

Details of work done in the copying section are summarized in the following statement:

IN COPY-ROOM SECTION.

Accounts received, stamped, and registered.....	30,354
Accounts copied for warrants.....	16,002
Civil warrants registered and copied.....	25,512
War, Navy, and Interior pay and repay warrants registered.....	12,262
Transfer drafts registered.....	1,319

LOANS DIVISION.

(15 employés; cost, \$21,260.68; averaged in number on pay, 14.76 employés.)

Table A, appended, shows the number and amount of United States bonds issued during the fiscal year.

Table B, appended, shows the number and amount of bonds canceled during fiscal year.

Table C, appended, shows transactions in Spanish indemnity certificates under act of Congress June 7, 1836, including comparison with transactions for preceding two fiscal years.

Table D, appended, gives a general summary of transactions in bonds for issue.

Table E, appended, gives a summary of work performed by this division during the fiscal year.

Table F, appended, shows by months the days of work done, and days of absence occasioned by Sundays, holidays, and sick and regular leaves.

The following tabular statement shows number and the amount of bonds issued and canceled in 1887-'88, 1888-'89, 1889-'90, for comparison.

Year.	Bonds issued.		Bonds canceled.	
	Number.	Amount.	Number.	Amount.
1887-'88	26,598	\$114,831,900	72,135	\$189,656,950
1888-'89	21,500	103,894,350	85,149	231,811,450
1889-'90	17,669	67,181,500	66,830	171,575,200

Showing in the last year a decrease in bonds issued from the preceding year of 3,831 bonds, amounting to \$36,712,850 in value.

The subjoined table shows the total number and amount of bonds handled in those years :

Year.	Number.	Amount.
1887-'88	98,733	\$304,488,850
1888-'89	106,649	335,705,800
1889-'90	84,499	238,756,700

Classification of bonds issued is shown in the following table:

Year.	Direct issues.	Exchanges.	Transfers.	Total amount.
1887-'88	\$101,550	\$5,915,700	\$108,814,650	\$114,831,900
1888-'89	48,350	3,493,900	100,352,100	103,894,350
1889-'90	50,100	1,888,100	65,243,300	67,181,500

The following statement shows bonds canceled :

Year.	Redemptions.	Exchanges.	Transfers.	Total amount.
1887-'88	\$74,928,600	\$5,915,700	\$108,814,650	\$189,656,950
1888-'89	127,965,450	3,493,900	100,352,100	231,811,450
1889-'90	104,443,800	1,888,100	65,243,300	171,575,200

The following is a statement of Spanish indemnity certificates transferred :

1887-'88	\$13,770.26
1888-'89	59,891.48
1889-'90	36,813.86

The following statement shows the amounts of the registered bonded public debt held abroad and by specified classes at home :

	Foreign.	Treasurer United States in trust for national banks.	Domestic.	Total.
4½ per cent., June 1, 1890	\$2, 554, 150	\$46, 642, 350	\$39, 892, 600	\$89, 089, 100
4 per cent., July 1, 1890	6, 770, 500	121, 943, 300	390, 086, 700	518, 800, 500
Pacific railroad, July 1, 1890		6, 425, 000	8, 198, 512	64, 623, 512
Total	9, 324, 650	175, 010, 650	488, 177, 812	672, 513, 112

The following statement gives number and amount of blank bonds received, issued, and remaining on hand :

	Number.	Amount.
Blank bonds on hand July 1, 1889	101, 904	\$507, 212, 800
Blank bonds received during year	359	1, 150, 450
Total	102, 263	508, 363, 250
Bonds issued during year	17, 669	67, 181, 500
Blank bonds on hand June 30, 1890	84, 594	441, 181, 750
Total	102, 263	508, 363, 250

THE DIVISION OF NOTES, COUPONS, AND CURRENCY.

(Average force on pay, 47.04 ; cost, \$52,824.10.)

Has charge of the receipts and disposition of all redeemed evidences of public debt, except registered bonds ; of their preservation or destruction, as prescribed by orders of the Secretary of the Treasury ; and of the archives of the financial history of the Department.

The following gives a summary of its work for the fiscal year :

Redemption of certificates of indebtedness under various acts (see statement), aggregating 5,639 vouchers, amounting to \$56,845,562.41.

Interest checks received, counted, registered and filed, on hand at the beginning of the fiscal year, and received during it, jointly, 207,413 vouchers, aggregating \$35,366,859.13, to be examined, entered, recorded, and filed, of which 20,004 only remained unfinished at the close of the year.

Interest checks which have been thus received, examined, registered, and filed in this division in preceding years and up to June 30, 1890, number 2,934,406, amounting to \$547,154,053.01.

Redeemed detached interest coupons received, registered, examined, and filed away during the fiscal year number 961,299, and the entire number to June 30, 1890, is 96,150,902, representing \$1,192,722,947.03.

In the currency section were received, counted, and canceled various redeemed notes, certificates, fractional currency, and other evidences of public debt numbering 26,937,599 pieces, and amounting to \$152,781,027.50, an increase of 26 per cent. as compared with the receipts of the preceding fiscal year.

When misprinted bonds, mutilated stamps, or paper for printing are no longer fit for use or preservation, they are condemned to destruction as "statistical matter," and carefully destroyed by maceration

		Total number.	Amount.
1890	7-30 Treasury notes, gold certificates (March 3, 1863), coin certificates (July 1882), certificates of indebtedness, and currency certificates of deposit arranged and registered.....	5,639	\$56,845,562.41
1889	do.....	3,919	33,415,950.00
	Increase.....	1,720	23,429,612.41
1890	United States redeemed coupon bonds entered in blotters and numerical registers, scheduled and examined.....	36,431	20,890,350.00
1889	do.....	36,285	19,770,050.00
	Increase.....	146	1,120,300.00
1890	United States gold, silver, and refunding certificates, notes and fractional currency counted, examined, and destroyed.....	26,937,599	152,781,027.50
1889	do.....	21,411,144	162,434,772.35
	Decrease.....		9,653,744.85
	Increase.....	5,526,455	

DIVISION OF INTEREST AND EXPENSES OF PUBLIC LOANS.

(3.94 employés on pay; cost, \$5,744.54.)

This Division was organized under an order of the honorable Secretary of the Treasury, to compile a history of the interest and expenses paid on the public loans, distinguishing what part of the moneys paid out belonged to each loan. The Register's Annual Reports for 1886, page 12; 1887, pages 26 and 27; 1888, pages 12 and 13; and 1889, pages 14 and 15, briefly recount its history and work, its progress and results.

During the fiscal year the small force of skilled clerks have pursued the work with diligence and success.

As stated in the Register's Report for 1888, page 13, the number of loans on the consolidated statement, covering twenty-six years, from July 1, 1859, to June 30, 1885, is fifty-two, and the aggregate amount of interest payments involved in the accounts is \$2,232,240,026.84; while the interest payments from July 1, 1865, to June 30, 1885, twenty years aggregate \$2,101,867,835.55, or 87.5 per cent of the principal.

The interest accounts of these years have been analyzed and so tabulated as to show the payments on each loan for each year.

The "Expenses incident to carrying into effect national loans" and the "Expenses under the refunding acts of July 14, 1870, and January 20, 1871," have been examined, classified, and recorded in a permanent record.

During the fiscal year the clerks have been engaged on the interest accounts from January 1, 1835, to June 30, 1859, and, with the exception of some sixty accounts, have completed the same. These accounts run through the entire period, and their analysis involves researches through the full set of the books of the "Commissioners of Loans" for the various States, and will require still much time and labor. But the main work will be so far done that, if not all the interest payments can be classified, the amount which it is impracticable to classify can be stated, with reasons for such absence of classification.

FILES.

Our file-room space has been relieved to the extent of over 13,000 cubic feet in the Treasury building and 5,000 in Winder's building, by the removal of the file matter as provided by law. The lack of means has delayed the work and piles of the material remain in the halls, but

inside our way is clear for a more methodical disposition of the archives of this office, so that they can be catalogued and indexed as under the most improved library system.

Soon after the undersigned found that in the twelve rooms of files the finding of any particular file depended upon the personal knowledge of the attendants, it was decided to designate the rooms, number the cases and shelves, and catalogue the files. This has been approximately completed; but no rearrangement has been undertaken. Until the old files ordered for destruction were removed, no beginning was advisable. And it is still delayed because it is hoped that the honorable Secretary of the Treasury will favorably determine the question,

SHALL WE HAVE FLAT FILING?

A survey of the receptacles for files showed that, under the designation of "pigeon-holes," they were of multiform sizes and dimensions, from the entrance into a dove-cote to that of a large dog-kennel. The two prevailing guides to their determination seemed to have been, first, the stowage of papers folded three-ply in pigeon-holes; and second, using all sizes of paper, to be folded three-ply if possible, and then, having the stowage holes made approximately to suit the resulting demands.

But to make these holes adds to the cost of the stowage room, and even where only shelves are used, the bundles of papers must be firmly tied together by strong twine or tape, which soon rots and must be renewed, costing additional money and labor. Moreover, when the bundles are taken down for reference this cord must be untied or broken, and the papers, strewn along the table for examination, are liable to fall on the floor or be mislaid. The cord, if it escapes rupture or cutting, only lasts four or five years. The edges and ends of the bundles dragging against the bottom and sides of the holes soon become worn through, and begin to tear. In the searchings, time is lost in unfolding and refolding the papers. With a few openings, the creases in these become weak and crack at the folds. This office, for current work, handles five or six thousand accounts per month. The greater portion of the files in this office are tied up in bundles and placed on shelves of wood, with no protection from dust, vermin, or fire.

Careful measurements show that one of these three-ply bundles occupies from 20 to 30 per cent. more space than would the same papers when opened out, laid flat on each other, and moderately compacted; and, if never folded, such papers would occupy less room than when opened out from a three-ply file.

FLAT FILING

would therefore save expense of pigeon-holed shelving; of tape or twine tyings; and 30 per cent. of storage space, worth \$6 per cubic foot of volume occupied, in this building alone, which would amount to a very large sum of money.

All that should be, or is, indorsed on papers folded three-ply, as now done for filing, could equally well be put upon the same papers if for flat filing, while it is obvious they could be examined and handled with much greater facility and economy of clerical labor.

Moreover, if the public interests require the preservation of files at all, they demand their proper security against dust, vermin, and fire. Several Bureaus are partially meeting the requirements by the use of wooden file-boxes.

But, although a great improvement on the modes in use in this Bu-

reau, except for the preservation of warrants, these wooden files are but slight protection to the papers they hold, either from dust, insects, vermin, or fire, and involve the continuance of the three-ply system of folding, which in my opinion should be discontinued for reasons already set forth.

It is fitting here to call attention to the fact that out of six rooms on the basement, and six in the attic of this building, in use for its archives, but a solitary one, Room A basement floor, was ever fitted for a first-class file-room. Here the cases and shelves are of very heavy sheet-iron, with tight-closing doors to exclude the specified agencies of destruction.

The exception to storage in bundles on these, or on wooden shelves just adverted to, is that of warrants, which for the last two or three years have been filed flat in cheap, but substantial, tight metal cases.

For the foregoing, and other cogent reasons, I venture to hope the Department will speedily adopt flat filing and the use of tight, light, sheet-metal file-boxes.

With the foregoing report of the doings and progress of this Bureau during the fiscal year, duty to the head of this Department requires suggestions concerning and reasons for

WHAT YET REMAINS TO BE DONE

to place this Bureau in good working order.

CORRECTION OF CERTAIN ENTRIES

is required on the books of the Bureau, the erroneousess of which was developed by the investigation into the discrepancies between the public-debt statements from this and from the Secretary's Office ordered by the United States Senate under a special committee, of which the Hon. H. G. Davis was chairman, amounting to some \$116,000,000.

The Register's Annual Reports for 1885, page 7; 1886, pages 12 and 13; 1887, pages 7 to 10; 1888, page 15, and 1889, page 15, explain this, which was first signalized in the Finance Reports of 1871, page 20, and 1876, page 18. A bill to secure these corrections was introduced into the Senate by the Hon. J. J. Ingalls, and subsequently in the Senate and House, Forty-eighth Congress (S. 2034, H. R. 6831), by Senator Beck and Hon. A. S. Hewitt.

Subsequently, the reasons were stated for the Senate committee by the Register's letter of May 6, 1886, to the honorable Secretary of the Treasury. In the Fiftieth Congress, S. 10 was introduced by Senator Beck, entitled "A bill to facilitate the business of the Treasury Department."

Effective action hitherto has not failed, so far as is known to this Bureau, from other reasons than the pressure of other business in the House and Senate, and the absence of counter-pressure from the Treasury Department.

It is hoped that this will receive the earnest recommendation of the present head of the Department.

FINAL BALANCES OF ACCOUNTS

between the Government and persons having dealings with it, under various heads of expenditure, are nowhere definitely provided for in this Department.

Parties interested can only learn their final standing by the piece-

meal operation of subsidiary settlements in the various accounting bureaus under the supervision of which their dealings with the Government have been conducted. The mere statement of this fact, showing that this Government has made no such business provision for final settlement as will be found in any great business establishment of the country, ought to be full demonstration of its necessity.

But numerous and unanswerable reasons besides those above stated appear in the Register's Annual Reports for 1886, page 13; 1887, pages 10, 11, and 12; 1888, page 15, and 1889, page 15.

In all the conversations had with members of Congress and business men on the subject, nothing but surprise had been expressed that there had been no adequate mandatory legislation to secure the speedy ascertainment, proper use, and annual publication of balances on the books of the Treasury.

In the Fiftieth Congress, first session, Hon. Joseph Wheeler introduced H. R. 5605, and subsequently, from the Committee on Expenditures (Report No. 934), favorably reported H. R. 8189 as a substitute therefor.

Senator Cockerell, December 4, 1889, introduced S. 426 and subsequently in lieu thereof S. 1927, "To determine final balances of accounts due to and from the United States Government, and for other purposes," which is now pending.

It is believed that to secure this important improvement, both preventive of large pecuniary losses evidenced by the unsettled balances shown on the books of this office and gratifying to those interested and to the general public, will merely require the Department's expression of wishes that Congress would pass the bill.

It provides in section 5 for ascertaining and keeping in proper books

"THE COST AND EXPENSES OF ALL PUBLIC BUILDINGS AND GROUNDS,

not subject to the general land laws." This information is at present only to be found in the various offices under which the expenditures on account of them have been made. As economical of labor in investigation, and as securing adequate supervision over such property, those scattered accounts should be assembled, properly recorded, and kept in one office. Examples here might be cited in illustration of both of these economies. When it is considered that the cost of public grounds, improvements, etc., in this city alone exceeds eighty-five millions of dollars, the importance of having effective provision made for the proposed record and account keeping of the cost, improvements, and expenses of all these public properties will be the more apparent.

All these improvements above set forth will be secured by the passage of the bills "To facilitate the operations of the Treasury Department," and "To determine final balances of accounts due to and from the United States Government, and for other purposes;" and by a Department order for flat filing, including use of metallic file-boxes, and prescribing sizes of paper to be used in the Department.

The accomplishment of these improvements would form a distinguished era in the history of the Department.

Very respectfully submitted.

W. S. ROSECRANS,
Register.

Hon. WM. WINDOM,
Secretary of the Treasury.

STATEMENTS.

LOAN DIVISION.

A.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED IN YEAR ENDING JUNE 30, 1890.

Loans.	Direct issue.	Exchanges.	Transfers.	No. bonds issued.	Total issued.
Consols of 1907—4 per cent. { C.	\$8,900			76	\$8,900
{ R.	12,750	\$1,694,500	\$53,079,350	13,796	54,786,600
Funded of 1891—4½ per cent. { C.		94,600	6,656,950	2,363	6,751,550
{ R.			4,504,000.	1,027	4,504,000
D. C. funded—3.65 per cent. { C.	450			9	450
{ R.	28,000	82,000	940,000	318	1,050,000
D. C. funded—5 per cent. { R.		17,000	63,000	80	80,000
Total.....	50,100	1,888,100	65,243,300	17,669	67,181,500

B.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED IN YEAR ENDING JUNE 30, 1890.

Loans.	Redemptions.	Exchanges.	Transfers.	No. bonds canceled.	Total canceled.
Consols of 1907—4 per cent. { C.	\$10,910,300	\$1,694,500		21,624	\$12,604,800
{ R.	61,775,600		\$53,079,350	26,539	114,854,950
Funded of 1891—4½ per cent. { C.	6,029,650	94,600		7,861	6,124,250
{ R.	25,442,550		6,656,950	8,506	32,099,500
Pacific Railroads..... { R.			4,504,000	1,193	4,504,000
D. C. funded—3.65 per cent. { C.	4,750	82,000		367	36,750
{ R.	28,000		940,000	347	968,000
D. C. funded—5 per cent. { C.	147,000	17,000		164	164,000
{ R.			63,000	63	63,060
1861, July and Aug.—6 per cent. { C.	2,200			5	2,200
{ R.	1,900			7	1,900
1861, July and Aug.—3½ per cent. { R.				15	23,000
{ C.	23,000			4	1,200
1862, Feb. 25—6 per cent. { C.	1,200			3	2,500
1863, Mar. 3—6 per cent. { C.	2,500			2	1,500
1863, Mar. 3—3½ per cent. { R.	1,500			9	3,400
1864, Mar. 3—10-40's, 5 per cent. { C.	3,400			1	100
{ R.	100			1	50
1864, June 30—6 per cent. { C.	50			5	3,200
1865, Mar. 3—6 per cent. { C.	3,200			13	3,850
1865, consols, 1865—6 per cent. { C.	3,850			27	11,350
1865, consols, 1867—6 per cent. { C.	11,350			1	50
1865, consols, 1868—6 per cent. { C.	50			8	1,100
1881, funded—5 per cent. { R.	1,100			5	2,700
1881, funded—3½ per cent. { R.	2,700			2	200
1882, 3 per cent. { R.	200			58	47,650
1882, 3 per cent. { R.	47,650				
Total.....	104,443,800	1,888,100	65,243,300	66,830	171,575,200

C.—TRANSACTIONS IN SPANISH INDEMNITY BONDS (ACT OF CONGRESS, JUNE 7, 1836).

Year.	Issued on transfer.		Canceled on transfer.	
	No. bonds.	Amount.	No. bonds.	Amount.
1887-'88.....	8	\$13,770.26	8	\$13,770.26
1888-'89.....	16	59,891.48	23	59,891.48
1889-'90.....	4	36,813.86	4	36,813.86

D.—GENERAL SUMMARY OF UNISSUED BONDS YEAR ENDING JUNE 30, 1890.

	Number.	Amount.
On hand July 1, 1889:		
United States coupon bonds	8,530	\$807,450
United States registered bonds	90,770	503,415,850
District of Columbia bonds	2,604	2,989,500
Total	101,904	507,212,800
New bonds received year 1889-'90:		
District of Columbia bonds	359	1,150,450
Grand total	102,263	508,363,250

Accounted for as follows:

	Number.	Amount.
Issued year 1889-'90:		
United States coupon bonds	76	\$8,900
United States registered bonds	17,186	66,042,150
District of Columbia bonds	407	1,130,450
Total	17,669	67,181,500
On hand June 30, 1890:		
United States coupon bonds	8,454	798,550
United States registered bonds	73,584	437,373,700
District of Columbia bonds	2,556	3,009,500
Total	84,594	441,181,750
Grand total	102,263	508,363,250

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION IN THE YEAR ENDING JUNE 30, 1890.

Loans.	Preparations for record.				
	Issues.			Canceled.	
	Jackets.	Bonds cut out.	Bonds inscribed and examined.	Cases indorsed.	Bonds counted and coupons or assignments examined.
	No.	No.	No.	No.	No.
1891, funded $4\frac{1}{2}$ per cents	C			486	7,861
1891, funded $4\frac{1}{2}$ per cents	R	38	2,363	1,292	8,506
1907, consols, 4 per cents	C	34	76	700	21,024
1907, consols, 4 per cents	R	326	13,796	3,789	26,539
Pacific Railroad			1,027	184	1,193
Matured loans				87	166
District of Columbia bonds		31	407	110	934
Miscellaneous			4	416	6,989
Total		429	17,673	7,064	73,812

E.—STATEMENT OF WORK PERFORMED BY THE DIVISION, ETC.—Continued.

Loans.	Records.						
	Journals—Dr. and Cr.		Ledgers.			Numericals.	
	Bonds entered.	Bonds examined.	Ledgers, items posted.	Loan account, items posted.	Items examined.	Bonds entered.	Bonds examined.
	No.	No.	No.	No.	No.	No.	No.
1891, funded 4½ per cents ..C.	7,861	7,861		641		7,861	7,861
1891, funded 4½ per cents ..R.	10,869	10,869	3,639	1,944	5,583	8,506	7,593
1907, consols, 4 per cents ..C.	21,700	21,700		896		21,624	21,624
1907, consols, 4 per cents ..R.	40,335	40,335	12,992	6,907	18,705	26,539	16,108
Pacific Railroad	2,220	2,220	991		991	1,193	1,163
Matured loans	166	166	59	145		166	95,842
District of Columbia bonds..	1,341	1,341	203	156	272	1,304	832
Miscellaneous	6,993	6,993	373		20		
Total	91,485	91,485	18,257	10,689	25,571	67,193	151,023

MAIL.

Record of mail received, folio pages..	341
Letters received—	
Accompanying bonds	3,919
Miscellaneous (briefed and recorded)	4,192
Names indexed	5,783
Letters sent—	
Transmitting bonds	4,049
Stereotyped	1,834
Miscellaneous	1,483
Referred	256
Receipts checked	2,481
Receipts prepared for bonds by registered mail and express, cases	2,833

Debit and credit abstracts examined, items	No..	20,922
Corrected interest schedules furnished printer	folio pages..	8,525
Manuscript schedules furnished printer	folio pages..	175
Proof examined	do..	10,059
Schedules footed	do..	8,402
Ledgers balanced	No..	349
Schedules for drawing and mailing interest sent Treasurer United States, checks authorized	No..	161,460

MISCELLANEOUS.

Deliveries to and from binder, bonds verified	No..	18,257
Bonds numbered on machine	No..	39,527
Numericals examined for outstanding bonds, pages	No..	8,618
Unissued bonds in vault and safe counted	No..	172,501
Miscellaneous footing, folio pages	No..	3,553
Unclassified work, days engaged	No..	592
Index cards prepared, accounts	No..	27,280
Index cards examined, accounts	No..	31,907
Index cards arranged	No..	37,277
New bonds received	No..	\$1,150,450
Deliveries from vaults to clerks	No..	\$65,525,350
Canceled bonds to note and coupon division	No..	\$21,842,512.41

AUTHORITIES FOR TRANSFER OF BONDS.

Examined	No..	2,556
Recorded and indexed	No..	2,151
Certificates furnished First Auditor	No..	266
Authorities called for and furnished	No..	9,707
Authorities called for not on file	No..	486
Caueat list, changes	No..	145

DIVIDENDS.

Addresses changed, accounts	No..	1,692
Debit and credit abstracts prepared, items	No..	20,922

F.—DAYS OF WORK, AND ABSENCES, BY MONTHS.

	1889.						1890.						Total.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	
Present:													
Engaged	309	340½	278½	361½	350½	328	349	339	372	371	362	358½	4,119½
Sundays and holidays.	67	56	69	59	74	86	73	75	75	60	72	75	841
Absent:													
Leave	99	68½	71	29	14	33½	7½	5½	13½	12	20	13½	387
Sick	5		1½	3½	11½	17½	35½	½	4½	7	11	3	100½
Total	480	465	420	453	450	465	465	420	465	450	465	450	5,448

NOTE, COUPON, AND CURRENCY DIVISION.

I.—NUMBER AND AMOUNT OF GOLD CERTIFICATES, CURRENCY CERTIFICATES OF DEPOSIT, CERTIFICATES OF INDEBTEDNESS, AND SEVEN-THIRTY TREASURY NOTES, RECEIVED AND REGISTERED DURING THE FISCAL YEAR ENDED JUNE 30, 1890.

Authorizing acts.	Places of issue and payment.	Report numbers.	Number.	Amount.
<i>Seven-thirty Treasury notes.</i>				
Acts June 30, 1864, and March 3, 1865:				
First series		274300	1	\$50.00
Second series		274300	1	100.00
Third series		271142 to 274300	2	150.00
Total			4	300.00
<i>Gold certificates.</i>				
Act March 3, 1863:				
Series 1870		270209 to 270675	4	3,500.00
Series 1871		270209 to 272371	5	500.00
Series 1875		270209 to 272371	13	12,900.00
Total			22	16,900.00
Act July 12, 1882, series 1888		270252 to 276155	1963	26,525,000.00
<i>Certificates of indebtedness.</i>				
Act July 8, 1870		1 to 19	679	678,362.41
<i>Currency certificates of deposit.</i>				
Act June 8, 1872:				
Series E	Baltimore, Md.	270255 to 276164	442	4,420,000.00
Series B and E	Boston, Mass.	270255 to 276164	113	1,120,000.00
Series E	Chicago, Ill.	270255 to 276164	22	220,000.00
Series E	Cincinnati, Ohio ..	270255 to 276164	201	2,010,000.00
Series A, B, and E	New York, N. Y.	270255 to 276164	1132	11,310,000.00
Series E	Philadelphia, Pa. ...	270255 to 276164	1000	10,000,000.00
Series B and E	St. Louis, Mo.	270255 to 276164	22	155,000.00
Series E	Washington, D. C. ...	270255 to 276164	89	390,000.00
Total			2971	29,625,000.00
Grand total			5639	56,845,562.41

II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1889, AND RECEIVED, COUNTED, TIED IN 100S AND 1,000S, REGISTERED, EXAMINED, LABELED, FILED IN FISCAL YEAR ENDING JUNE 30, 1890, AND COMPARED WITH LAST FISCAL YEAR.

Loans.	Report numbers (inclusive.)	To be counted, tied in 100 and 1,000	To be registered.	To be examined	Amount.
On hand July 1, 1889:					
Consols 1907, at 4 per cent.	266490 to 269674		40,540	40,540	\$6,267,576.50
Funded, 1891, at 4½ per cent.	269492		4,405	4,405	1,198,398.66
Total on July 1, 1889			44,945	45,945	7,465,975.16
Received during fiscal year:					
Loan of July and August, 1861, final dividend	276230 to 276234	2	2	2	22.50
Loan of July and August, 1861, continued at 3½ per cent.	274246 to 276231	8	8	8	182.87
Loan of 1863, act March 3, final dividend	276233	1	1	1	1.50
Loan of 1863: act March 3, continued at 3½ per cent.	274248 to 274698	3	3	3	47.25
Funded loan, 1881, at 5 per cent.	272586 to 276232	22	22	22	274.35
Funded loan, 1881, final dividend ..	272585	1	1	1	7.00
Funded loan, 1881, continued at 3½ per cent.	273181 to 275623	24	24	24	224.28
Loan, July 12, 1882, at 3 per cent. ...	272579 to 276237	102	102	102	472.74
Funded loan, 1891, at 4½ per cent. ...	272138 to 275745	25,800	25,800	25,800	3,986,908.69

II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS, ETC.—Cont'd.

Loans.	Report numbers (inclusive.)	To be counted, tied in 100 and 1,000.	To be registered.	To be examined	Amount.
Received during fiscal year—Cont'd.					
Consols of 1907, at 4 per cent.	269081 to 274991	131,419	131,419	131,419	\$19,558,128.57
Pacific railways, at 6 per cent.	270263 to 275387	4,338	4,338	4,338	3,893,370.72
District of Columbia, at 3.65 per cent.	270795 to 275437	697	697	697	453,293.50
District of Columbia, old funded debt.	273064	51	51	51	7,950.00
Total		162,468	207,413	207,413	35,366,859.13
Number counted, tied, registered, examined, and labeled		162,468	187,409	187,409	33,593,910.06
On hand to register and examine July 1, 1890			20,004	20,004	1,772,949.07
In fiscal year ending June 30, 1889		187,127	159,556	159,556	29,863,765.67
In fiscal year ending June 30, 1890		162,468	187,409	187,409	33,593,910.06
Decrease		24,659			
Increase			27,853	27,853	3,730,144.39

TOTAL INTEREST CHECKS OF VARIOUS LOANS ON FILE TO JUNE 30, 1890.

Loans.	Number of checks.	Amount.
July 17 and August 5, 1861:		
6 per cent.	5,991	\$3,826,542.00
3½ per cent.	6,197	1,781,654.05
March 3, 1863:		
6 per cent.	3,098	1,513,405.50
3½ per cent.	6,566	1,674,064.85
Funded loan of 1881:		
5 per cent.	202,161	109,662,108.75
3½ per cent.	54,228	16,095,730.79
Loan of July 12, 1882, at 3 per cent.	81,851	28,345,010.63
Funded loan of 1891, at 4½ per cent.	528,805	99,241,556.13
Consols of 1907, at 4 per cent.	1,999,816	244,938,921.01
Pacific railways, at 6 per cent.	31,720	34,890,546.48
District of Columbia:		
3.65 per cent.	11,346	4,926,336.00
Old funded debt	2,647	258,176.82
Total	2,934,406	547,154,053.01

III.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS RECEIVED DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Loans.	Places of payment.					
	Baltimore.		Boston.		Chicago.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861, continued at 3½ per cent.			2	\$19.25		
Loan, July 12, 1882, at 3 per cent.			11	34.47	6	\$45.00
Funded loan, 1891, at 4½ per cent.	295	\$33,174.12	6,494	384,019.83	614	76,318.16
Consols of 1907, at 4 per cent.	1,383	209,921.00	34,480	2,391,445.50	4,041	408,856.50
Pacific railways, at 6 per cent.		81,134,190.00	967	222,990.72	26	21,810.00
Total for fiscal year ending June 30, 1890	1,759	377,285.18	41,954	2,998,509.77	4,687	507,029.66
Total for fiscal year ending June 30, 1889	1,830	337,728.60	45,702	3,255,926.16	5,236	402,204.90
Decrease	71		3,748	257,416.39	549	
Increase		39,556.58				104,827.76

IIa.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS, ETC.—Cont'd.

Loans.	Places of payment.					
	Cincinnati.		New Orleans.		New York.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861, continued at 3½ per cent.					2	\$14.00
Loan, 1863, act March 3, continued at 3½ per cent.					1	3.50
Funded loan of 1881:						
5 per cent.					3	20.00
Final dividend					1	7.00
Continued at 3½ per cent.		\$11.54			18	158.50
Loan, July 12, 1882, at 3 per cent.	11	8.25			59	219.28
Funded loan, 1891, at 4½ per cent.	212	32,986.38	44	\$14,892.12	13,896	2,976,480.59
Consols of 1907, at 4 per cent.	5,259	639,744.50	876	143,233.50	60,698	13,782,517.57
Pacific railways, at 6 per cent.	31	25,380.00	18	17,340.00	2,884	3,140,520.00
District of Columbia:						
3.65 per cent.					432	399,784.50
Old funded debt.					31	6,000.00
Total for fiscal year ending June 30, 1890	5,514	698,130.87	938	175,465.62	78,025	20,305,724.94
Total for fiscal year ending June 30, 1889	4,259	370,660.32	954	200,238.24	102,836	27,965,168.88
Decrease			16	24,772.62	24,811	7,659,543.94
Increase	1,255	327,470.35				

Loans.	Places of payment.					
	Philadelphia.		St. Louis.		San Francisco.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861:						
Final dividend	1	\$10.50				
Continued at 3½ per cent.	2	114.62				
Loan, 1863, act March 3:						
Final dividend	1	1.50				
Continued at 3½ per cent.	1	35.00				
Funded loan of 1881:						
5 per cent.	1	1.25				
Continued at 3½ per cent.	1	21.87				
Loan, July 12, 1882, at 3 per cent.	4	47.25	3	\$12.75		
Funded loan, 1891, at 4½ per cent.	2,829	363,686.90	129	17,752.86	58	\$13,909.37
Consols of 1907, at 4 per cent.	12,883	1,240,854.50	1,863	141,197.50	1,106	126,090.50
Pacific railways, at 6 per cent.	232	83,790.00	5	690.00	7	6,270.00
Total for fiscal year ending June 30, 1890	15,955	1,688,563.39	2,000	159,653.11	1,201	146,269.87
Total for fiscal year ending June 30, 1889	16,832	1,894,985.37	1,926	168,194.30	959	153,913.70
Decrease	877	206,421.98		8,541.19		7,643.83
Increase			74		262	

Loans.	Washington, D. C.		Totals.	
	No.	Amount.	No.	Amount.
	July and August, 1861:			
Final dividend	1	\$12.00	2	\$22.50
Continued at 3½ per cent.	2	35.00	8	182.87
Loan of 1863, March 3:				
Final dividend			1	1.50
Continued at 3½ per cent.	1	8.75	3	47.25
Funded loan of 1881:				
Five per cent.	18	253.10	22	274.35
Final dividend			1	7.00
Continued at 3½ per cent.	4	32.37	24	224.28
Loan of July 12, 1882, at 3 per cent.	8	105.74	102	472.74
Funded loan of 1891, at 4½ per cent.	1,109	73,688.30	25,800	3,986,908.69
Consols of 1907, at 4 per cent.	8,830	474,267.50	131,419	19,658,128.57
Pacific Railways, at 6 per cent.	87	240,390.00	4,338	3,893,370.72
District of Columbia:				
At 3.65 per cent.	265	53,509.00	697	453,293.50
Old funded debt	20	1,950.00	51	7,950.00
Total for fiscal year ending June 30, 1890	10,435	844,251.76	162,468	27,900,883.97
Total for fiscal year ending June 30, 1889	6,613	1,163,590.27	187,127	35,912,610.74
Decrease		319,338.51		
Increase	3,842		24,659	8,011,726.77

SUMMARY.

PAID AT UNITED STATES TREASURY AND SUB-TREASURIES.

Place of payment.	Totals.	
	No.	Amount.
Baltimore, Md.....	1,759	\$377,285.18
Boston, Mass.....	41,954	2,998,509.77
Chicago, Ill.....	4,687	507,029.66
Cincinnati, Ohio.....	5,514	698,130.67
New Orleans, La.....	938	175,465.62
New York, N. Y.....	78,025	20,305,724.94
Philadelphia, Pa.....	15,955	1,688,563.39
St. Louis, Mo.....	2,000	159,653.11
San Francisco, Cal.....	1,201	146,269.87
Washington, D. C.....	10,435	844,251.76
Totals for fiscal year ending June 30, 1889.....	162,468	27,900,883.97
Totals for fiscal year ending June 30, 1889.....	187,127	35,912,610.74
Decrease.....	24,659	8,011,726.77

III.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS ON HAND JULY 1, 1889; NUMBER RECEIVED COUNTED TO VERIFY COMPTROLLER'S SCHEDULES ARRANGED NUMERICALLY AND COUNTED, REGISTERED, EXAMINED, SCHEDULED, AND TRANSFERRED TO LEDGER DURING FISCAL YEAR ENDED JUNE 30, 1890.

	To be counted to verify Comptroller's schedules.	To be arranged numerically and counted.	To be entered in numerical registers.	To be compared with entries in numerical registers.	To be scheduled by loans, denominations, and dates.	To be entered in ledgers.
On hand July 1, 1889.....		67,861	132,434	383,746	963,054	2,140,560
Received in fiscal year ending June 30, 1890 (reports Nos. 269588 to 275437 inclusive).....	961,299	961,299	961,299	961,299	961,299	961,299
Total.....	961,299	1,029,160	1,093,733	1,345,045	1,924,353	3,101,859
Counted to verify Comptroller's schedules (reports Nos. 269588 to 275437 inclusive).....	961,299					
Arranged numerically and counted (reports Nos. 269070 to 275061 inclusive).....		1,023,972				
Entered in numerical registers (reports Nos. 268242 to 273869 inclusive).....			818,829			
Compared with entries in numerical registers, boxed, labeled, and filed (reports Nos. 267422 to 272675 inclusive).....				902,539		
Scheduled by loans, denominations, and dates (reports Nos. 264794 to 269675 inclusive).....					963,054	
Entered in ledger (reports Nos. 258116 to 263599 inclusive).....						985,760
On hand July 1, 1890.....		5,188	274,904	442,506	961,299	2,116,099

IIIa.—COMPARATIVE STATEMENT OF REDEEMED DETACHED COUPONS ETC.

	Received.	Counted to verify Comptroller's schedules.	Arranged numerically and counted.	Entered in numerical registers.	Compared with entries in numerical registers.	Scheduled by loans, denominations, and dates.	Entered in ledger.
In fiscal year ending—							
June 30, 1889	963, 054	963, 054	1, 163, 474	1, 293, 418	1, 185, 901	1, 177, 506	.....
June 30, 1890	961, 299	961, 299	1, 023, 972	818, 829	902, 539	963, 054	985, 760
Decrease	1, 755	1, 755	139, 502	474, 589	283, 362	214, 452	.....
Increase							985, 760

IIIb.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS RECEIVED DURING FISCAL YEAR ENDING JUNE 30, 1890.

Loans.	Where paid.					
	New York.	Boston.	Philadel- phia.	Balti- more.	Washing- ton.	Cincin- nati.
July 17 and August 5, 1861	5	33	.....	.....	1	.....
February 25, 1862	45	1	.....	.....	60	.....
March 3, 1864 (10-40s) .....	.....	.....	.....	.....	1	.....
June 30, 1864 and March 3, 1865 (7-30s) .....	.....	.....	.....	.....	7	.....
March 3, 1865:						
First series .....	.....	.....	1	.....	1	.....
Second series	11	2	1	.....	3	.....
Third series	21	14	1	.....	9	.....
Fourth series .....	.....	1	.....	.....	1	.....
5 per cent. funded loan, 1881	41	.....	.....	.....	.....	.....
4½ per cent. funded loan, 1891	98, 882	23, 430	8, 638	1, 740	3, 564	2, 634
4 per cent. consols, 1907	389, 422	124, 080	50, 289	13, 208	13, 725	85, 215
District of Columbia:						
3-65s fifty-year funding .....	.....	.....	.....	.....	.....	.....
6 per cent. permanent improvement .....	.....	.....	.....	.....	.....	.....
7 per cent. permanent improvement .....	.....	.....	.....	.....	.....	.....
6 per cent. twenty-year funding, 1892 .....	.....	.....	.....	.....	.....	.....
6 per cent. thirty-year funding, 1902 .....	.....	.....	.....	.....	.....	.....
5 per cent. twenty-year funding, 1899 .....	.....	.....	.....	.....	.....	.....
Water stock .....	.....	.....	.....	.....	.....	.....
Market stock .....	.....	.....	.....	.....	.....	.....
Total	488, 427	147, 561	58, 930	14, 948	17, 372	87, 849

Loans.	Where paid.					Total.
	Chicago.	St. Louis.	San Fran- cisco.	New Orleans.	New York and Washing- ton.	
July 17 and August 5, 1861 .....	.....	.....	.....	.....	.....	39
February 25, 1862 .....	.....	.....	.....	.....	.....	106
March 3, 1864 (10-40s) .....	.....	.....	.....	.....	.....	1
June 30, 1864, and March 3, 1865 (7-30s) .....	.....	.....	.....	.....	.....	7
March 3, 1865:						
First series .....	.....	.....	.....	.....	.....	2
Second series .....	.....	.....	.....	.....	.....	17
Third series .....	.....	.....	.....	.....	.....	45
Fourth series .....	.....	.....	.....	.....	.....	2
5 per cent. funded loan, 1881 .....	.....	.....	.....	.....	.....	41
4½ per cent. funded loan, 1891	6, 324	2, 172	503	137	.....	148, 024
4 per cent. consols, 1907	50, 445	41, 836	12, 662	6, 706	.....	787, 588
District of Columbia:						
3-65s fifty-year funding .....	.....	.....	.....	.....	11, 525	11, 525
6 per cent. permanent improvement .....	.....	.....	.....	.....	7, 337	7, 337
7 per cent. permanent improvement .....	.....	.....	.....	.....	949	949
6 per cent. twenty-year funding, 1892 .....	.....	.....	.....	.....	2, 922	2, 922
6 per cent. thirty-year funding, 1902 .....	.....	.....	.....	.....	1, 573	1, 573
5 per cent. twenty-year funding, 1899 .....	.....	.....	.....	.....	644	644
Water stock .....	.....	.....	.....	.....	378	378
Market stock .....	.....	.....	.....	.....	99	99
Total	56, 769	44, 008	13, 165	6, 843	25, 427	961, 299

IV.—NUMBER AND AMOUNT OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1890.

Authorizing act.	No. of coupons.	Amount.
Act of—		
April 15, 1842	42, 268	\$1, 994, 580. 00
March 3, 1843	26, 657	860, 925. 00
March 31, 1848	222, 212	7, 664, 010. 00
September 9, 1850 (Texan indemnity)	107, 805	2, 695, 125. 00
June 14, 1858	459, 372	11, 484, 300. 00
June 22, 1860	26, 318	657, 950. 00
February 8, 1861	216, 378	6, 491, 340. 00
March 2, 1861 (Oregon war debt)	123, 553	1, 758, 128. 00
July 17 and August 5, 1861	3, 500, 420	73, 243, 581. 00
July 17, 1861 (Old 7.30s)	2, 326, 771	23, 652, 537. 42½
February 25, 1862	15, 300, 282	238, 351, 384. 50
March 3, 1863:		
6 per cent	1, 076, 889	23, 128, 502. 00
2-year 5 per cent	879, 126	7, 169, 178. 75
March 3, 1864, 10-40s	2, 647, 970	46, 502, 089. 50
June 30, 1864	1, 597, 921	32, 665, 241. 50
June 30, 1864, and March 3, 1865 (7-30s)	12, 835, 198	128, 320, 555. 95½
March 3, 1865:		
First series	3, 516, 852	82, 293, 778. 50
Second series consols of 1865	8, 181, 595	121, 048, 137. 50
Third series consols of 1867	11, 669, 371	161, 039, 998. 00
Fourth series consols of 1868	1, 283, 407	16, 339, 733. 00
July 8, 1870 (certificates of indebtedness)	6, 102	122, 040. 00
Louisville and Portland Canal Company	16, 349	490, 470. 00
District of Columbia:		
50-year 3.65 per cent. funding	465, 443	3, 149, 213. 55½
6 per cent. permanent improvement	205, 538	2, 471, 223. 00
7 per cent. permanent improvement	26, 892	502, 141. 50
20-year funding, 1892	77, 730	725, 748. 00
30-year funding, 1902	21, 602	434, 949. 00
5 per cent. 20-year funding, 1899	15, 956	362, 900. 00
10-year Bowen	3, 039	16, 821. 00
Water stock	8, 820	312, 200. 00
Market stock	2, 527	38, 367. 00
Steam force-pump	10	182. 50
Funded loan of 1881, 5 per cent.	10, 231, 502	96, 729, 335. 01
Funded loan of 1891, 4½ per cent.	3, 987, 496	35, 223, 810. 34
Consols of 1907, 4 per cent.	15, 041, 362	69, 770, 470. 50
Total	96, 150, 902	1, 192, 722, 947. 03½

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and reference to those received prior to that date indicate that they were not accurately classified under their respective loans, but it is believed that in aggregate number and face value this statement is in the main correct.

V.—NUMBER AND AMOUNT OF EXCHANGED AND REDEEMED UNITED STATES 'COUPON AND DISTRICT OF COLUMBIA BONDS, AND NUMBER OF ATTACHED COUPONS, EXAMINED, COUNTED, ENTERED IN BLOTTERS, TRANSFERRED TO THE NUMERICAL REGISTERS, AND SCHEDULED IN DUPLICATE DURING THE FISCAL YEAR ENDING JUNE 30, 1c90.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.			
United States bonds:												
Act July 17 and August 5, 1861.....	R. 2101 to 2111	1		3		6	27	10	3	20	30	\$13,350
Act February 25, 1862:												
Second series.....	R. 40671							2		2		2,000
Third series.....	R. 40673 to 40684			4	84	2	37	8	120	14	241	9,400
Fourth series.....	R. 40672 to 40685	1	36		113			1	15	6	164	1,450
Act March 3, 1863.....	R. 1018 to 1020			1		1	27	2		4	27	2,600
Act March 3, 1864, 10-40's.....	R. 5082 to 5092	1	24	3	84	1	49	14	721	19	878	14,850
Act March 3, 1865:												
First series, M and N.....	R. 11007 to 11008					1	13	1	12	2	25	1,500
Second series, consols 1865.....	R. 44872 to 44897	3	63	13	269	11	169	27	361	54	862	33,950
Third series, consols 1867.....	R. 47476 to 47564	32	662	56	1,183	22	408	96	1,590	209	3,843	114,500
Fourth series, consols 1868.....	R. 4629 to 4640	8	166	8	149	3	59	4	81	23	455	6,700
Funded loan 1881.....	R. 2956 to 2960			1		1		11	1	13	1	11,600
Funded loan 1891.....	E. 3229 to 3264	16	117	32	219	31	249	73	554	152	1,139	92,500
	H. 396 to 851	282	2,356	862	7,124	1,238	10,125	5,305	44,597	7,687	64,202	6,024,300
	E. 11269 to 11520	903	63,981	2,762	195,455	352	24,902	579	41,189	4,596	325,527	1,076,350
Consols of 1907.....	R. 231 to 550	772	55,090	2,328	166,103	3,532	253,810	8,391	602,370	15,023	1,077,373	10,428,400
District of Columbia bonds:												
Fifty-year funding, 3-65's.....	E. 990 to 1066	650	46,610			689	49,599			1,339	96,209	377,000
	R. 32 to 50	79	5,858			12	893			91	6,751	9,950
6 per cent permanent improvement.....	R. 1 to 171	161	2,276	1,658	23,629	855	10,375	577	6,399	3,281	42,679	1,181,350
7 per cent permanent improvement.....	R. 1 to 47			275	2,160			330	2,128	605	4,288	357,500
7 per cent water stock.....	R. 1 to 12							54	2,097	54	2,097	54,000
7 per cent market stock.....	R. 1 to 7	12	141			1	17	4	68	17	226	5,100
6 per cent twenty-year funding.....	R. 1 to 107	781	13,488			143	2,156	149	2,028	1,073	17,672	259,550
6 per cent thirty-year funding.....	R. 1 to 33			32	1,032	34	1,114	56	1,876	122	4,022	76,200
6 per cent ten-year (Bowen).....	R. 1 to 5	565		706		194		83		1,548		278,850
5 per cent twenty-year funding.....	E. 1 to 41			10	320			264	3,143	274	8,463	265,000
	R. 1 to 10			9	318			189	6,030	198	6,348	189,900
Georgetown water-stock (steam force-pump).....	R. 1					5				5		2,500
Total.....		4,267	190,868	8,800	398,242	7,134	354,029	16,230	720,383	36,431	1,663,522	20,890,350
For year ending June 30, 1889.....		3,689	250,992	10,951	756,823	6,300	380,546	15,336	722,636	36,285	2,110,997	19,770,050
Decrease.....			60,124	2,151	358,581		26,517		2,253		447,475	
Increase.....						825		894		146		1,120,300

E.—Exchanges, i. e., conversions into registered stock.

R.—Redemptions, i. e., paid at maturity or under "calls."

VI.—NUMBER AND AMOUNT OF UNITED STATES NOTES, SILVER CERTIFICATES, GOLD CERTIFICATES, AND FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

UNITED STATES NOTES.

Denomination.	New issue.		Series 1869.		Series 1874.		Series 1875.		Series 1878.		Series 1880.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
One dollar	2,766	\$2,764.60	10,581	\$10,574.50	6,228	\$6,224.10	16,505	\$16,488.60	14,987	\$14,970.80	537,245	\$537,152.10	.....	.....
Two dollars	1,876	3,751.40	6,866	13,729.80	3,144	6,282.80	10,439	20,862.20	6,295	12,583.00	318,634	637,205.60	.....	.....
Five dollars	7,747	38,734.50	24,756	123,769.50	.....	.....	40,703	203,476.00	41,905	209,448.50	4,009,992	20,049,148.00	.....	.....
Ten dollars	7,531	75,305.00	63,162	631,566.00	.....	.....	30,865	308,625.00	44,551	445,471.00	1,443,275	14,432,486.00	.....	.....
Twenty dollars	4,257	85,138.00	40,615	812,240.00	.....	.....	28,372	567,330.00	54,627	1,092,472.00	536,495	10,729,716.00	.....	.....
Fifty dollars	323	16,150.00	2,325	116,250.00	10,206	510,240.00	1,284	64,200.00	9,242	462,075.00	68,222	3,411,100.00	.....	.....
One hundred dollars	213	21,300.00	3,061	306,100.00	.....	.....	4,646	464,600.00	8,441	844,070.00	40,484	4,048,400.00	.....	.....
Five hundred dollars	10	5,000.00	14	7,000.00	244	122,000.00	300	150,000.00	1,118	559,000.00	7,456	3,728,000.00	.....	.....
One thousand dollars	4	4,000.00	164	164,000.00	.....	.....	.....	.....	628	628,000.00	11,353	11,353,000.00	.....	.....
Five thousand dollars .....	.....	.....	.....	.....	.....	.....	.....	.....	2	10,000.00	.....	.....	.....	.....
Total	24,727	252,143.50	151,544	2,185,229.80	19,822	644,746.90	133,114	1,795,581.80	181,796	4,278,090.30	7,023,156	68,976,207.70	7,534,159	\$78,132,000

UNITED STATES SILVER CERTIFICATES.

Denomination.	Washington, 1878.		New York, 1878.		San Francisco, 1878.		Washington, 1880.		New York, 1880.		Washington, 1886.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
One dollar .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Two .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Five dollars .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ten dollars	1,208	\$12,077	260	\$2,600	15	\$150	939,394	\$9,393,801	14,450	\$144,494	.....	.....	11,473,815	\$11,473,489.70
Twenty dollars	1,477	29,536	580	11,600	40	800	428,686	8,573,604	9,201	184,020	.....	.....	3,480,039	6,959,904.80
Fifty dollars	741	37,050	301	15,050	7	350	19,030	951,500	.....	.....	.....	.....	2,310,567	11,552,583.50
One hundred dollars	383	38,300	71	7,100	13	1,300	5,900	590,000	.....	.....	.....	.....	541,258	5,412,485.00
Five hundred dollars	17	8,500	.....	.....	4	2,000	165	82,500	.....	.....	.....	.....	1,460	29,200.00
One thousand dollars	12	12,000	.....	.....	1	1,000	43	43,000	.....	.....	.....	.....	.....	.....
Total	3,838	137,463	1,212	36,350	80	5,600	1,393,218	19,634,405	23,651	328,514	17,807,139	35,427,663.00	19,229,138	\$55,569,995

REGISTER.

UNITED STATES GOLD CERTIFICATES.

Denomination.	Washington, 1882.		New York, 1882.								Total.	
	No.	Amount.	No.	Amount.							No.	Amount.
Twenty dollars	45,778	\$915,540	49,504	\$990,048								
Fifty dollars	15,699	784,950	16,304	815,195								
One hundred dollars	11,517	1,151,700	3,809	380,900								
Five hundred dollars	2,898	1,449,000	569	284,500								
One thousand dollars	1,880	1,880,000	264	264,000								
Five thousand dollars	924	4,620,000	42	210,000								
Ten thousand dollars	507	5,070,000	24	240,000								
Total	79203	15,871,190	70516	3,184,643							149,719	\$19,055,833

UNITED STATES FRACTIONAL CURRENCY.

Denomination.	First issue.		Second issue.		Third issue.		Fourth issue.		Fifth issue.		Fourth issue, second series.		Fourth issue, third series.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Three cents					300	\$9.00										
Five cents	200	\$10.00	320	\$16.00	160	8.00										
Ten cents	190	19.00	209	20.00	1,080	108.00	2,180	\$218.00	5,730	\$573.00						
Fifteen cents							400	60.00								
Twenty-five cents	140	35.00	120	30.00	640	160.00	1,400	365.00	5,592	1,398.00						
Fifty cents	122	61.00	74	37.00	484	242.00	142	71.00	2,052	1,026.00	668	\$334.00	759	\$379.50		
Total	652	125.00	714	103.00	2,664	527.00	4,182	714.00	13,374	2,997.00	668	334.00	759	379.50	23,013	\$5,179.50

NOTE.—The above tables embrace discounted notes in some of the denominations, which accounts for the shortage in extensions.

VI.—NUMBER AND AMOUNT OF UNITED STATES NOTES, SILVER CERTIFICATES, GOLD CERTIFICATES, AND FRACTIONAL CURRENCY EXAMINED, ETC.—Continued.

RECAPITULATION.

Securities.	Number.	Amount.
United States notes.....	7,534,159	\$78,132,000.00
United States silver certificates.....	19,229,138	55,569,995.00
United States gold certificates.....	149,719	19,055,833.00
United States fractional currency.....	23,013	5,179.50
United States demand notes.....	61	410.00
United States 4 per cent. refunding certificates.....	1,353	13,530.00
One-year 5 per cent. Treasury notes (act March 3, 1863).....	27	510.00
Two-year 5 per cent. Treasury notes (act March 3, 1863) issued without coupons.....	3	200.00
Three-year 6 per cent. compound-interest notes (act March 3, 1863).....	7	150.00
Three-year 6 per cent. compound-interest notes (act June 30, 1864).....	119	3,220.00
Total 1889-'90.....	26,937,599	152,781,027.50
Total 1888-'89.....	21,411,144	162,434,772.35
Increase.....	5,526,455	
Decrease.....		9,653,744.85

1889-'90 an increase of 26 per cent. over 1888-'89.

VI a.—NUMBER AND AMOUNT OF UNITED STATES DEMAND NOTES—REFUNDING CERTIFICATES, ONE-YEAR, TWO-YEAR, AND COMPOUND INTEREST, COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Description.	Denomination.	No.	Amount.
Demand notes.....	Five dollars.....	44	\$220
	Ten dollars.....	15	150
	Twenty dollars.....	2	40
	Total.....	61	410
United States 4 per cent. refunding certificates.....	Ten dollars.....	1,353	13,530
One-year 5 per cent. Treasury notes (act March 3, 1863).	Ten dollars.....	6	60
	Twenty dollars.....	20	400
	Fifty dollars.....	1	50
	Total.....	27	510
Two-year 5 per cent. Treasury notes (act March 3, 1863) issued without coupons.	Fifty dollars.....	2	100
	One hundred dollars.....	1	100
	Total.....	3	200
Three-year 6 per cent. compound-interest notes (act March 3, 1863).	Ten dollars.....	5	50
	Fifty dollars.....	2	100
	Total.....	7	150
Three-year 6 per cent. compound-interest notes (act June 30, 1864).	Ten dollars.....	49	490
	Twenty dollars.....	34	680
	Fifty dollars.....	31	1,550
	One hundred dollars.....	5	500
	Total.....	119	3,220

VII.—SCHEDULE OF STATISTICAL DESTRUCTIONS DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Classification.	Number of sheets.	Number of stamps.	Amount.
Internal-revenue stamps	704,492	19,722,486	
Internal-revenue stamps redeemed.....	233,467		\$2,276,916.84
Customs stamps	11,936		
Miscellaneous.....	29,777		
United States notes (series of 1880)	129,217		7,633,620.00
Certificates of deposit for United States notes (series of 1875).....	63		1,890,000.00
Silver certificates (series of 1886)	268,307		2,636,564.00
District of Columbia registered bonds.....	40		112,000.00
Total.....	1,377,299	19,722,486	14,549,100.84
For fiscal year ending June 30, 1889	2,239,693	20,593,394	44,342,070.65
Decrease	862,394	870,908	29,792,969.81

VIII.—WORK PERFORMED IN FILES ROOMS, AND OTHER MISCELLANEOUS WORK.

Current accounts received, registered and filed	35,284
Accounts withdrawn by accounting officers and others.....	40,515
Accounts returned, checked, and refilled.....	39,502
Pages transcribed for suits in court	7,426
Pages certified for suits in court (157 cases)	5,439
Old accounts registered.....	31,465
Internal-revenue stamp-books folded, cut, tagged, and filed.....	39,069
Warrants received and filed	17,680
Accounts consolidated (old work)	203,000
Customs accounts re-arranged and filed numerically (old work)	85,000
Packages of accounts labeled (old work).....	6,000
Reference cards made and filed with accounts (old work).....	6,000
Customs accounts numbered (old work).....	30,000
Coupons restrapped with copper wire	8,032,995

IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AND BONDS OF THE DISTRICT OF COLUMBIA, AND NUMBER OF ATTACHED COUPONS THAT, AFTER EXAMINATION, REGISTRATION, ETC., HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE TO MARCH 10, 1881.

Loans.	Case numbers (inclusive.)	\$50.		\$100.		\$500.		\$1,000.		\$2,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.															
Act March 31, 1848.....	{ E. 1 to 60 R. 1 to 459							225	783	24	114	13	59	1	5	6,263	961	\$372,000
Total								6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	8,234,000
Act June 14, 1858.....	{ E. 1 to 169 R. 1 to 397 T. 1 to 92							3,810	49,780							3,810	49,780	3,810,000
Total								13,596	1,440							13,596	1,440	13,596,000
								1,578	17,051							1,578	17,051	1,578,000
Total								18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860.....	{ E. 1 to 45 R. 1 to 22 T. 1 to 7							735	6,641							735	6,641	735,000
Total								937	653							937	653	937,000
								59	254							59	254	59,000
Total								1,731	7,548							1,731	7,548	1,731,000
Act February 8, 1861.....	{ E. 1 to 664 T. 1 to 11							3,851	108,739							3,851	108,739	3,851,000
Total								155	4,124							155	4,124	155,000
Total								4,006	112,863							4,006	112,863	4,006,000
Act July 17 and August 5, 1861	{ E. 1 to 4285* T. 1 to	3,284	85,633	12,871	335,548	20,783	592,678	61,592	1,810,590							98,530	2,824,449	73,434,800
Total								1	27						1	27	27	1,000
Total		3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617						98,531	2,824,476	73,435,800	

*Except one bond of \$50, withdrawn from case No. 3241 and now on file.

IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.	\$5,000.	\$10,000.	Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.	Number of bonds.											
Act February 25, 1862, first series	E. 2 to 3514	3 552	109 593	4 342	132 560	3 940	126 094	13 894	455 372	.....	.....	.....	25 728	823 639	\$16 475, 800
	R. 1 to 9821	25 788	516 617	37 744	755 927	35 734	714 605	59 352	1 187 096	.....	.....	.....	158 618	3 174 245	82 282 800
	T. 2 to 343	1 046	28 806	1 141	30 838	229	6 405	750	21 415	.....	.....	.....	3 166	87 484	1 030 900
Total	.....	30 386	655 016	43 227	919 365	39 903	847 104	73 996	1 663 883	.....	.....	.....	187 512	4 085 368	99 789 500
Act February 25, 1862, second series	E. 2 to 3632	2 924	91 450	5 917	181 453	3 907	129 698	12 552	412 741	.....	.....	.....	25 390	815 842	15 288 400
	R. 1 to 17942	23 623	441 114	57 966	1 079 629	36 908	634 407	57 656	1 067 859	.....	.....	.....	176 153	3 273 039	83 087 750
	T. 1 to 349	959	26 304	2 094	56 561	273	7 594	811	23 129	.....	.....	.....	4 137	113 588	1 204 850
Total	.....	27 506	558 868	65 977	1 317 643	41 178	821 699	71 019	1 503 759	.....	.....	.....	205 680	4 201 969	99 581 000
Act February 25, 1862, third series	E. 2 to 3739	2 134	62 170	5 457	156 597	2 283	73 144	11 762	385 407	.....	.....	.....	21 636	677 318	13 555 900
	R. 1 to 29559	14 806	243 765	46 996	772 322	28 236	456 634	65 382	1 046 279	.....	.....	.....	155 420	2 519 050	84 939 900
	T. 2 to 46	591	16 154	1 593	42 378	115	3 211	464	12 866	.....	.....	.....	2 763	74 639	710 350
Total	.....	17 531	322 089	54 046	971 297	30 634	533 039	77 608	1 444 552	.....	.....	.....	179 819	3 270 977	99 206 150
Act February 25, 1862, fourth series	E. 1 to 3845	3 913	103 913	12 445	316 285	4 781	138 987	18 865	592 383	.....	.....	.....	40 004	1 151 568	22 695 650
	R. 1 to 39680	20 133	290 179	75 109	1 076 367	39 082	547 045	100 317	1 379 893	.....	.....	.....	234 621	3 293 484	128 365 550
	T. 3 to 351	868	23 709	2 554	67 910	269	7 430	1 016	29 319	.....	.....	.....	4 707	128 368	1 449 300
Total	.....	24 914	417 801	90 108	1 460 562	44 112	693 462	120 198	2 001 595	.....	.....	.....	279 332	4 573 420	152 510 500
Act March 3, 1863 (total)	1 to 2607	1 833	52 580	6 180	174 615	7 895	237 833	30 968	944 359	.....	.....	.....	46 876	1 409 387	85 625 150
Act March 3, 1864, 10-40's	E. 1 to 5246	14 022	491 710	44 817	1 573 945	31 550	2 312 936	79 186	5 896 932	.....	.....	.....	169 575	10 275 523	100 143 800
	R. 1 to 3	8	296	101	3 747	796	59 702	1 093	81 972	.....	.....	.....	1 998	145 717	1 501 500
	T. 1 to 86	22	748	89	3 026	295	20 562	1 073	74 188	.....	.....	.....	1 479	98 524	1 230 500
Total	.....	14 052	492 754	45 007	1 580 718	32 641	2 393 200	81 352	6 053 092	.....	.....	.....	173 052	10 519 764	102 875 800

IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
	Number of bonds.	Number of coupons.															
Act March 31, 1848							6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	\$8,234,000
Act June 14, 1858							18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860							1,731	7,548							1,731	7,548	1,731,000
Act February 8, 1861							4,006	112,863							4,006	112,863	4,006,000
Acts July 17 and August 5, 1861	3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800
Act February 25, 1862:																	
First series	30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,663,883							187,512	4,085,368	99,789,500
Second series	27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,769							205,680	4,201,969	99,581,000
Third series	17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552							179,819	3,270,977	99,206,150
Fourth series	24,914	417,801	90,108	1,460,592	44,112	693,462	120,198	2,001,595							279,332	4,573,420	152,510,500
Act March 3, 1863	1,533	52,580	6,180	174,615	7,895	237,835	30,968	944,359							46,876	1,409,387	35,625,150
Act March 3, 1864 (10-40's)	14,052	492,755	45,007	1,580,718	32,641	2,393,206	81,352	6,053,092							173,052	10,519,764	102,875,800
Act June 30, 1864	5,631	156,600	25,592	678,553	26,293	695,709	98,927	2,982,662							156,443	4,513,529	114,914,250
Act March 3, 1865:																	
First series, May and November	711	14,930	25,380	561,880	52,197	1,212,026	149,390	3,361,186							227,678	5,150,022	173,062,050
Second series, consols 1865	32,357	886,065	59,922	1,636,530	46,380	1,338,052	109,044	3,280,353							247,703	7,141,000	139,844,050
Third series, consols 1867	60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488							255,733	8,321,045	92,947,200
Fourth series, consols 1868	8,465	283,473	16,996	565,951	4,032	136,796	10,330	358,091							39,823	1,344,341	14,468,850
Funded loans, 1881	2,678	85,077	2,298	73,207	4,112	131,644	45,449	1,518,406			9	285	40	1,257	54,586	1,809,876	48,313,700
District of Columbia, 3-65's	6,220	601,637			16,762	1,378,380									22,982	2,180,017	6,092,000
Funded loan 1891	1,303	72,479	550	30,262	6,436	343,303	30,446	1,644,444							38,735	2,090,488	33,784,150
Funded loan 1907	6,920	772,950	13,288	1,527,792	7,523	839,336	59,246	10,008,439							116,977	13,148,517	94,682,300
Total	244,071	7,394,262	563,449	15,099,304	408,308	13,289,162	1,146,780	41,051,138	255	3,661	156	2,918	66	1,683	2,363,085	76,842,128	1,421,687,450

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AND BONDS OF THE DISTRICT OF COLUMBIA AND LOUISVILLE AND PORTLAND CANAL COMPANY, AND NUMBER OF ATTACHED COUPONS THAT HAVE BEEN EXAMINED, REGISTERED, AND SCHEDULED IN DUPLICATE AND ARE ON FILE JUNE 30, 1890.

Pt 90—39

Loans.	Case, numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.															
Act March 31, 1848.	{ R. 460 to 469 T. 1 to 3							116	1	1		2			119	1	\$129,000	
Total								123	152	1		2			126	152	136,000	
Act June 14, 1858 (total) .	R. 398 to 430							147	117						147	117	147,000	
Act Feb. 8, 1861.	{ E. 665 to 770 R. 1 to 611 T. 12							1,155	4,591						1,155	4,591	1,155,000	
Total								3,521	2,796						3,521	2,796	3,521,000	
								1	13						1	13	1,000	
Total								4,677	7,400						4,677	7,400	4,677,000	
Acts July 17 and Aug. 5, 1861	{ E. 3241 E. 4286 to 5320 E.E. 1 to 2479 R. 1 to 2111 T. 2 to 4	1	24	3,838	22,123	5,208	18,467	11,655	42,233						1	24	50	
Total		3,383	6,965	13,642	26,745	27,187	32,208	48,987	67,619					93,199	133,537	64,113,850		
Act Feb. 25, 1862, first series.	{ R. 0938 to 40669 T. 338	291	5,471	319	5,886	95	1,815	98	1,923					803	15,095	191,950		
Total		291	5,471	319	5,886	96	1,815	98	1,923					804	15,095	192,450		
Act Feb. 25, 1862, second series (total)	R. 18755 to 40671	268	4,612	629	10,561	182	3,352	169	2,898					1,248	21,423	336,300		

REGISTER.

609

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case, numbers (inclusive).		\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.		
			Number of bonds.	Number of coupons.																	
Act Feb. 25, 1862, third series (total).....R.	30421 to 40634		333	4,747	853	12,085	310	4,390	464	6,562							1,960	27,784	\$720,950		
Act Feb. 25, 1862, fourth series (total).....R.	39695 to 40685		147	1,999	529	6,920	113	1,532	215	3,212							1,004	13,663	331,750		
Act March 3, 1863 {	2608 to 3118	E. E. R.	480	1,479	1,304	4,657	1,202	4,260	3,640	15,939								6,626	26,335	4,395,400	
			1 to 1099	237		1,116		1,781		6,333									9,467		7,346,950
			1 to 1020	652	581	2,334	2,074	2,737	3,488	8,186	11,791								13,709	17,934	9,800,500
Total.....			1,369	2,060	4,554	6,731	5,720	7,748	18,159	27,730							29,802	44,269	21,542,850		
Act March 3, 1864 (10-40s) {	5247 to 5579	E. R. T.	279	7,123	812	20,908	1,383	70,072	2,296	117,105								4,770	215,208	3,082,650	
			4 to 5092	2,949	70,777	10,303	247,276	21,417	1,049,335	37,844	1,854,146								72,513	3,221,534	49,730,250
			87 to 89							26	1,503								26	1,503	26,000
Total.....			3,228	77,900	11,115	268,184	22,800	1,119,407	40,166	1,972,754							77,309	3,438,245	52,838,900		
Act June 30, 1864 (total).....R.	8475 to 9207		117	2,052	446	7,917	201	3,554	321	5,760							1,085	19,283	471,950		
Act March 3, 1865, first series May and November {	10826 to 11008	R. T.	5	36	117	1,981	53	889	114	1,891								289	4,847	152,450	
			14 to 25	1	31	1	53	2	62	99	3,115								103	3,241	100,150
Total.....			6	117	118	2,014	55	951	213	5,006							392	8,088	252,600		
Act March 3, 1865, second series consols of 1865 {	5410 to 6857	E. R. T.	9,357	144,437	19,549	301,042	13,408	198,566	20,429	299,189								62,743	943,234	29,555,750	
			305 to 44897	33,218	476,824	69,121	975,132	46,841	661,053	80,771	1,123,079								229,951	3,236,109	112,764,560
			9 to 28	1	30	6	180	9	270	203	6,290								219	6,772	208,150
Total.....			42,576	621,291	88,676	1,276,354	60,258	859,919	101,403	1,428,551							292,913	4,186,115	142,528,400		

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case, numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.															
District of Columbia 7 per cent. market stock R.	1 to 7	12	141			1	17	4	68							17	226	\$5,100
District of Columbia 6 per cent. twenty-year funding R.	1 to 107	781	13,488			143	2,156	149	2,028							1,073	17,672	259,550
District of Columbia 6 per cent. thirty-year funding R.	1 to 33			32	1,032	34	1,114	50	1,876							122	4,022	76,200
District of Columbia 6 per cent. (Bowen) ten year .. R.	1 to 5	565		706		194		83								1,548		278,850
District of Columbia 5 } per cent. twenty- } year funding. } E. R.	1 to 41			10	320			204	8,143							274	8,463	265,000
	1 to 10			9	318			189	6,030							198	6,348	189,900
Total				10	638			453	14,173							472	14,811	454,900
District of Columbia, Georgetown water stock R.	1					5										5		2,500

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
	Number of bonds.	Number of coupons.															
Act March 3 ^d , 1848.....							123	152	1		2				126	152	\$136,000
Act June 14, 1853.....							147	117							147	117	147,000
Act February 8, 1861.....							4,677	7,400							4,677	7,400	4,677,000
Act July 17 and August 5, 1861.....	3,388	6,965	13,642	26,745	27,187	32,208	48,987	67,619							93,199	133,537	64,113,850
Act February 25, 1862:																	
First series.....	291	5,471	319	5,886	96	1,815	98	1,923							804	15,095	192,450
Second series.....	268	4,612	629	10,561	182	3,852	169	2,898							1,248	21,423	336,300
Third series.....	339	4,747	853	12,085	310	4,390	464	6,562							1,960	27,784	720,950
Fourth series.....	147	1,899	529	6,920	113	1,532	215	3,212							1,094	13,663	331,750
Act March 3, 1863.....	1,369	2,060	4,554	6,781	5,720	7,748	18,159	27,730							29,802	44,269	21,542,850
Act March 3, 1864 (10-40s).....	3,228	77,900	11,115	268,184	22,800	1,119,407	40,160	1,972,754							77,309	3,458,245	52,832,900
Act June 30, 1864.....	117	2,052	440	7,917	201	3,554	321	5,760							1,085	19,283	471,950
Act March 3, 1865:																	
First series, May and November.....	6	117	118	2,014	55	951	213	5,006							392	8,088	252,600
Second series, consols, 1865.....	42,576	621,291	88,676	1,276,354	60,258	859,919	101,403	1,428,551							292,913	4,186,115	142,528,400
Third series, consols, 1867.....	68,447	1,131,287	142,799	2,347,220	91,022	1,481,087	156,790	2,549,966							459,058	7,509,500	220,003,250
Fourth series, consols, 1868.....	6,898	124,953	19,314	347,378	9,045	161,858	15,887	286,164							51,144	920,358	22,683,800
Funded loan, 1881.....	25,415	42,565	37,646	78,262	50,649	138,086	270,960	1,042,193			348	9,740	206	6,068	385,250	1,316,914	305,145,850
Louisville and Portland Canal Com- pany.....							1,596	942							1,596	942	1,596,000
Funded loan, 1891.....		91,607	5,931	135,806	9,444	235,407	55,668	1,545,018							74,280	2,007,898	61,144,950
Consols, 1907.....	53,091	5,103,819	130,853	12,326,661	39,811	3,620,885	111,931	10,574,311							335,686	31,625,076	147,576,350
District of Columbia 3.65s.....	3,012	239,216			6,808	561,514									9,820	800,730	3,554,600
District of Columbia 6 per cent. per- manent improvement.....	161	2,276	1,688	23,629	855	10,375	577	6,399							3,281	42,679	1,181,350
District of Columbia 7 per cent. per- manent improvement.....			275	2,160				330	2,128						605	4,288	357,500
District of Columbia 7 per cent. water stock.....							54	2,097							54	2,097	54,000
District of Columbia 6 per cent. twenty-year funding.....	781	13,488			143	2,156	149	2,028							1,073	17,672	239,550

X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

RECAPITULATION--Continued.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
	Number of bonds.	Number of coupons.															
District of Columbia 7 per cent. market stock	12	141			1	17	4	68							17	226	\$5,100
District of Columbia 6 per cent. thirty-year funding			32	1,032	34	1,114	56	1,876							122	4,022	76,200
District of Columbia 6 per cent. (Bowen) ten-year	565		706		194		83								1,548		273,850
District of Columbia 5 per cent. twenty-year funding			19	638			453	14,173							472	14,811	454,900
District of Columbia Georgetown water stock					5										5		2,500
Total	213,337	7,476,631	460,144	16,885,583	324,933	8,247,375	829,706	19,557,047	1		350	9,740	206	6,068	1,828,677	52,182,444	1,052,666,750

XI.—CONSOLIDATED RECAPITULATION, SHOWING THE TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED COUPON BONDS OF THE UNITED STATES, DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, WITH NUMBER OF COUPONS ATTACHED RECEIVED TO JUNE 30, 1890.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.															
Act March 31, 1848.	E. 1 to 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	263	961	\$372,000
	R. 1 to 469	.....	.....	.....	.....	.....	.....	6,365	61,748	232	3,547	136	2,574	25	421	6,758	68,290	7,991,000
	T. 1 to 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	151	7,000
Act June 14, 1858.	E. 1 to 169	.....	.....	.....	.....	.....	.....	3,810	49,780	.....	.....	.....	.....	.....	.....	3,810	49,780	3,810,000
	R. 1 to 430	.....	.....	.....	.....	.....	.....	13,743	1,587	.....	.....	.....	.....	.....	.....	13,743	1,587	13,743,000
	T. 1 to 92	.....	.....	.....	.....	.....	.....	1,578	17,051	.....	.....	.....	.....	.....	.....	1,578	17,051	1,578,000
Act June 22, 1860.	E. 1 to 45	.....	.....	.....	.....	.....	.....	735	6,641	.....	.....	.....	.....	.....	.....	735	6,641	735,000
	R. 1 to 22	.....	.....	.....	.....	.....	.....	937	653	.....	.....	.....	.....	.....	.....	937	653	937,000
	T. 1 to 7	.....	.....	.....	.....	.....	.....	59	254	.....	.....	.....	.....	.....	.....	59	254	59,000
Act February 8, 1861.	E. 1 to 770	.....	.....	.....	.....	.....	.....	5,006	113,330	.....	.....	.....	.....	.....	.....	5,006	113,330	5,006,000
	R. 1 to 611	.....	.....	.....	.....	.....	.....	3,521	2,796	.....	.....	.....	.....	.....	.....	3,521	2,796	3,521,000
	T. 1 to 12	.....	.....	.....	.....	.....	.....	156	4,137	.....	.....	.....	.....	.....	.....	156	4,137	156,000
Act July 17 and August 5, 1861.	E. 1 to 5320	4,284	91,397	16,709	357,671	25,991	611,145	73,247	1,852,823	.....	.....	.....	.....	.....	.....	120,231	2,913,036	88,127,600
	R. 1 to 2111	1,463	1,201	5,989	4,622	11,805	13,075	18,856	25,242	.....	.....	.....	.....	.....	.....	38,113	44,740	25,430,550
	T. 1 to 4	.....	.....	.....	.....	.....	.....	19	171	.....	.....	.....	.....	.....	.....	21	237	20,000
Act February 25, 1862, first series.	E. E. 1 to 2479	920	.....	3,815	.....	10,172	.....	18,458	.....	.....	.....	.....	.....	.....	.....	33,365	.....	23,971,500
	R. 2 to 3514	3,552	109,593	4,342	132,580	3,940	126,094	13,894	455,372	.....	.....	.....	.....	.....	.....	23,728	823,639	16,475,800
	T. 1 to 40669	26,079	522,088	38,063	761,813	25,829	716,420	59,450	1,189,019	.....	.....	.....	.....	.....	.....	159,421	3,189,340	82,474,750
Act February 25, 1862, second series.	E. 1 to 343	1,046	28,806	1,141	30,858	230	6,405	750	21,415	.....	.....	.....	.....	.....	.....	3,167	87,484	1,031,400
	R. 2 to 3632	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741	.....	.....	.....	.....	.....	.....	25,390	815,342	15,288,400
	T. 1 to 40671	23,891	445,726	58,595	1,090,190	37,090	687,759	57,825	1,070,787	.....	.....	.....	.....	.....	.....	177,401	3,294,462	83,424,050
Act February 25, 1862, third series.	E. 1 to 349	959	26,304	2,094	56,561	273	7,594	811	23,129	.....	.....	.....	.....	.....	.....	4,137	113,568	1,204,850
	R. 2 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,762	385,407	.....	.....	.....	.....	.....	.....	21,636	677,318	13,555,900
	T. 1 to 40684	15,139	248,512	47,849	784,407	28,546	461,074	65,846	1,052,841	.....	.....	.....	.....	.....	.....	157,380	2,546,834	85,660,850
Act February 25, 1862, fourth series.	E. 2 to 346	591	16,154	1,593	42,378	115	3,211	464	12,866	.....	.....	.....	.....	.....	.....	2,763	74,609	710,350
	R. 1 to 3463	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383	.....	.....	.....	.....	.....	.....	40,004	1,151,568	22,695,650
	T. 1 to 40685	20,289	292,178	75,638	1,083,287	39,175	548,577	100,532	1,383,105	.....	.....	.....	.....	.....	.....	235,625	3,307,147	128,697,300
	T. 3 to 351	868	23,709	2,534	67,910	269	7,430	1,016	29,319	.....	.....	.....	.....	.....	.....	4,707	128,368	1,449,300

REGISTER.

615

XI.—CONSOLIDATED RECAPITULATION, SHOWING THE TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED COUPONS BONDS OF THE UNITED STATES, DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.	\$5,000.	\$10,000.	Total number of bonds.	Total number of coupons.	Amount.	
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of bonds.	Number of bonds.	Number of coupons.	Number of bonds.				Number of coupons.
										Number of bonds.	Number of coupons.					
Act March 3, 1863...	E.	1 to 3118	54,059	7,484	179,272	9,097	242,093	34,608	960,298	...	...	...	53,502	1,435,722	\$40,020,550
	E. E.	1 to 1099	237	1,116	...	1,781	...	6,333	...	...	...	...	9,467	7,346,950	
	R.	1 to 1020	581	2,134	2,074	2,737	3,488	8,186	11,791	...	...	...	13,709	17,934	9,800,500
Act March 3, 1864, (10-40s).	E.	1 to 5579	498,833	45,629	1,594,853	32,933	2,383,008	81,482	6,014,037	...	...	...	174,345	10,490,731	103,226,450
	R.	1 to 5092	71,073	10,404	251,023	22,213	1,109,037	38,937	1,936,118	...	...	...	74,511	3,367,251	51,231,750
	T.	4 to 89	748	89	3,026	295	20,562	1,099	75,691	...	...	...	1,505	100,027	1,256,500
	E.	1 to 3153	94,205	11,291	880,846	10,257	354,900	58,741	2,137,938	...	...	...	82,974	2,967,079	65,132,850
Act June 30, 1864...	R.	1 to 9207	64,447	14,747	305,629	16,147	342,325	40,264	842,661	...	...	...	74,221	1,555,062	49,965,350
	T.	1 to 24	...	...	...	90	2,848	243	7,823	...	...	...	333	10,671	288,000
	E.	1 to 2930	2,602	6,742	202,262	17,017	589,263	43,381	1,502,017	...	...	...	67,223	2,296,144	52,567,850
Act March 3, 1865, first series, May and November.	R.	1 to 11008	12,414	18,753	361,538	35,151	620,702	105,950	1,854,954	...	...	...	160,437	2,849,608	125,432,450
	T.	1 to 25	31	3	94	84	3,012	272	9,221	...	...	...	360	12,358	314,350
	E.	1 to 6857	663,733	54,307	1,255,302	37,992	943,364	90,540	2,524,082	...	...	...	211,021	5,386,481	116,375,800
Act March 3, 1865, second series, consols 1865.	R.	1 to 44897	843,495	94,281	1,637,288	68,630	1,254,101	119,475	2,170,969	...	...	...	329,133	5,925,853	165,555,450
	T.	1 to 28	128	10	294	16	506	432	13,853	...	...	...	462	14,781	441,200
	E.	1 to 7200	1,805,448	107,952	3,045,491	36,984	918,917	82,862	2,364,128	...	...	...	290,870	8,033,984	115,302,800
Act March 3, 1865, third series, consols 1867.	R.	1 to 47564	1,261,645	136,838	2,566,496	81,447	1,456,411	139,743	2,503,036	...	...	...	423,665	7,787,588	197,432,300
	T.	1 to 21	504	16	579	18	660	204	7,290	...	...	...	253	9,033	215,350
	E.	1 to 1785	264,017	16,822	533,010	4,201	136,698	10,808	361,324	...	...	...	40,077	1,295,079	15,003,000
Act March 3, 1865, fourth series, consols 1868.	R.	1 to 4640	144,384	19,483	380,174	8,875	161,922	15,408	288,893	...	...	...	50,883	969,375	22,140,650
	T.	1 to 5	...	5	175	1	34	1	36	...	...	...	7	245	2,000
	E.	1 to 4840	118,548	18,614	138,091	24,639	245,468	169,852	2,420,495	...	591,085	461,325	225,817	2,925,006	185,418,250	
Funded loan 1881...	E. E.	1 to 3681	10,570	14,260	19,300	...	...	96,890	...	...	...	...	141,020	...	108,494,500
	R.	1 to 2960	9,106	7,070	13,378	10,822	24,262	49,531	134,008	...	...	...	72,339	180,748	55,994,800
	T.	1 to 12	...	...	...	...	...	162	6,096	...	298,8,940	200,6,000	660	21,036	3,652,000
Louisville and Portland Canal Company.	Assets	...	...	...	...	...	...	425	610	...	...	...	425	610	425,000
	R.	19947 to 268886	...	...	...	...	...	1,171	332	...	...	...	1,171	332	1,111,000
Funded loan 1891...	E.	1 to 3264	155,057	4,306	141,670	12,456	539,169	70,602	3,006,003	...	...	...	91,110	3,841,899	77,447,900
	R.	1 to 851	704	2,175	24,398	3,424	39,541	15,512	183,459	...	...	...	21,905	256,487	17,481,200
	E.	1 to 11520	57,905	5,718,837	137,953	13,390,065	39,588	3,881,227	184,641	19,323,823	...	...	420,087	42,313,952	221,125,550
Consols 1907.....	R.	1 to 550	2,096	157,637	6,173	462,379	7,742	578,636	16,482	1,252,743	...	...	32,493	2,450,819	21,075,190
	E.	1 to 11	10	87	15	1,409	4	358	54	6,182	...	...	83	8,822	58,000

REPORT ON THE FINANCES.

XII.—EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTER, RETURNED TO AND NOW ON FILE IN THE LOAN DIVISION.

Loans.	Case numbers (inclusive).	Number of bonds.	Number of coupons.	Amount.
Act April 15, 1842	{ R. 1 to 365 E. 1 to 229 }	} 2,315	{	\$1,773,000
Act September 9, 1850 (Texan indemnity)	{ R. 1 to 138 R. 1 to 263 T. ½ to 124 }			4,826	33,153	4,826,000
Act March 2, 1861 (Oregon war debt)		3,108	13,763	1,086,300
		1,312	16,945	450,500
Total		11,561	63,861	9,694,400

XIII.—UNITED STATES COUPON BONDS BECOMING STATISTICAL REDEMPTIONS, AND AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTERS, DELIVERED TO THE DESTRUCTION COMMITTEE BY THE LOAN DIVISION.

Loans.	Case numbers (inclusive).	Number of bonds.	Amount.
Act April 15, 1842	S. R. 1	98	\$128,000
Act June 30, 1864	S. R. 1	1,000	100,000
Act March 3, 1865:			
First series, May and November	S. R. 1	450	450,000
Third series, consuls of 1867	S. R. 1 to 2	4,495	4,487,850
Fourth series, consuls of 1868	S. R. 1	1,174	262,150
Total		7,217	5,428,000

S. R.—Statistical redemptions; *i. e.*, retired before issue.

XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1890.

Issues.	Lot number.	Report num-ber.	Denominations.									Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	Irregu-lar.	
Seven-thirty Treasury notes,* act July 17, 1861, 7.3 per cent.:												
Dated August 19, 1861					71,641	90,000	24,200	22,922	1,089			\$53,049,050.00
Dated October 1, 1861					82,365	103,075	46,391	37,998	1,871			84,974,250.00
Dated October 1, 1861, issued on war-rants					527	1,066	1,117	1,380				2,071,450.00
Total issue					154,533	194,141	71,708	62,300	2,960			140,094,750.00
Redeemed		11228 to 263693			154,487	194,101	71,703	62,298	2,960			140,083,950.00
Outstanding					46	40	5	2				10,800.00
Seven-thirty Treasury notes, act June 30, 1864 (first series), 7.3 per cent.:												
Printed					639,000	617,000	189,076	143,048	6,244			362,456,000.00
Not issued, destroyed statistically					249,953	49,796	15,075	22,261	1,995			57,230,750.00
Destroyed, having been received in exchange for other denominations					389,047	567,204	174,001	120,787	4,249			305,205,250.00
Burned with captured train during the war						5	23	10	5			47,000.00
Canceled					389,047	567,199	173,978	120,777	4,244			305,158,250.00
Issue direct					10	30	13	10				20,000.00
Redeemed					389,037	567,169	173,965	120,767	4,244			305,138,250.00
Outstanding					25,085	1,130	2,290	2,239	78			5,145,750.00
Issue direct					363,952	566,039	171,666	118,528	4,166			299,992,500.00
Redeemed		19741 to 274300			363,672	565,813	171,649	118,523	4,166			299,942,400.00
Outstanding					280	226	17	5				50,100.00

* Of these notes, \$45,000 not issued, but destroyed as statistical, and \$50,000 an exchange of one hundred \$500 notes for ten of \$5,000, the real issue and redemption being \$95,000 less than the apparent.

XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES, ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1890—Continued.

Issues.	Lot number.	Report number.	Denominations.								Amount.	
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		Irregular.
Seven-thirty Treasury notes, act March 3, 1865 (second series), 7.3 per cent.:												
Printed.....					186,251	339,773	175,800	180,272	4,090			\$331,911,850.00
Destroyed having been received in exchange for other denominations.....					3,325	1,546	118	307	45			911,850.00
Issue direct.....					182,926	338,227	175,682	179,965	4,045			331,000,000.09
Redeemed.....		19248 to 274300			182,868	338,101½	175,654	179,902	4,045			330,967,550.00
Outstanding.....					58	125½	28	3				32,450.00
Seven-thirty Treasury notes, act March 3, 1865 (third series), 7.3 per cent.:												
Printed.....					359,492	479,079	108,655	71,889	1,684			200,519,000.00
Destroyed, having been received in exchange for other denominations.....					16,172	6,999	1	10				1,519,000.00
Issue direct.....					343,320	472,080	108,654	71,879	1,684			199,000,000.00
Redeemed.....		19248 to 274300			343,098	471,854½	108,642	71,871	1,684			198,952,350.00
Outstanding.....					222	225½	12	8				47,650.00
Certificates of indebtedness, acts March 1, 17, 1862, and March 3, 1863:												
First issue.....								153,662	69,268		*13	501,593,241.65
Canceled.....									600			3,000,000.00
Second issue.....								153,662	68,668		*13	498,593,241.65
Total issue direct.....								15,145	9,603			63,160,000.00
Redeemed.....		11124 to 27560						168,807	78,271		*13	561,753,241.65
Outstanding.....								168,803	78,271		*13	561,749,241.65
Outstanding.....								4				4,000.00
One-year 5 per cent. Treasury notes act March 3, 1863:												
Issue.....			620,000	822,000	164,800	136,400						44,520,000.00
Redeemed and destroyed.....	1 to 286		619,456½	821,225	164,669	136,334						44,485,915.00
Outstanding.....			543½	775	131	66						34,085.00

XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES, ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1890—Continued.

Issues.	Lot number.	Report number.	Denominations.								Amount.	
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		Irregular.
Gold certificates, act March 3, 1863 (first issue):												
Issue				48,000		116,449	18,000	60,000	64,600	2,500		\$429,604,900.00
Redeemed	1 to 524	26008 to 269616		47,986		116,397	17,999	59,993	64,600	2,500		429,591,920.00
Outstanding				14		52	-1	7				12,980.00
Geneva award:												
Issue												\$33,000,580.46
Redeemed												33,000,580.46
Gold certificates, act March 3, 1863, series 1870:												
Issue							36,000	47,500	21,009	20,000		370,500,000.00
Redeemed	1 to 167	26008 to 270675					35,986	47,482	20,997	19,996		370,420,000.00
Outstanding								14	18	3	4	80,000.00
Gold certificates, act March 3, 1863, series of 1871:												
Issue						50,000						5,000,000.00
Redeemed	1 to 91	26008 to 272371				49,959						4,995,900.00
Outstanding						41						4,100.00
Gold certificates, act March 3, 1863, series 1875:												
Issue						35,894	11,688	14,381	5,977	8,933		143,029,400.00
Redeemed		26758 to 272371				35,783	11,669	14,351	5,973	8,922		142,848,800.00
Outstanding						111	19	30	4	11		180,600.00
Three per cent. certificates, acts March 2, 1867, and July 25, 1868:												
Issue								5,831	5,600			85,155,000.00
Redeemed		23326 to 26043						5,830	5,600			85,150,000.00
Outstanding									1			5,000.00

XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1890.—Continued.

RECAPITULATION.

Issues.	Total issued.	Redeemed—			Out-standing.	Aggregate out-standing.
		To June 30, 1889.	During fiscal year.	To June 30, 1890.		
Seven-thirty Treasury notes:						
Act July 17, 1861	\$140,094,750.00	\$140,083,950.00		\$140,083,950.00	\$10,800	
Act June 30, 1864, first series	299,992,500.00	299,942,350.00	\$50	299,942,400.00	50,100	
Act March 3, 1865, second series	331,000,000.00	330,967,450.00	100	330,967,550.00	32,450	
Act March 3, 1865, third series	199,000,000.00	198,952,200.00	150	198,952,350.00	47,650	
Total	970,087,250.00	969,945,950.00	300	969,946,250.00	141,000	\$141,000
Two-year 5 per cent. Treasury notes, act of March 3, 1863:						
Issued with coupons	150,000,000.00	149,979,900.00		149,979,900.00	20,100	
Issued without coupons	16,480,000.00	16,471,500.00	200	16,471,700.00	8,300	
Total	166,480,000.00	166,451,400.00	200	166,451,600.00	28,400	28,400
One-year 5 per cent. Treasury notes, act March 3, 1863	44,520,000.00	44,485,495.00	510	44,486,005.00	33,995	33,995
Three-year 6 per cent. compound-interest notes:						
Act March 3, 1863	15,000,000.00	14,987,760.00	150	14,987,910.00	12,090	
Act June 30, 1864	246,932,000.00	246,758,200.00	3,220	246,761,420.00	170,580	
Total	261,932,000.00	261,745,960.00	3,370	261,749,330.00	182,670	182,670
Gold certificates, act March 3, 1863:						
First issue	429,604,900.00	429,591,920.00		429,591,920.00	12,980	
Geneva award	33,000,580.46	33,000,580.46		33,000,580.46		
Series 1870	370,500,000.00	370,416,500.00	3,500	370,420,000.00	80,000	
Series 1871	5,000,000.00	4,995,400.00	500	4,995,900.00	4,100	
Series 1875	143,023,400.00	142,835,900.00	12,900	142,848,800.00	180,500	
Total	981,134,880.46	980,840,300.46	16,900	980,857,200.46	277,680	277,680
Certificates of indebtedness, acts March 17, 1862, and March 3, 1863	561,753,241.65	561,749,241.65		561,749,241.65	4,000	4,000
Three per cent. certificates, acts March 2, 1867, and July 25, 1868	85,155,000.00	85,150,000.00		85,150,000.00	5,000	5,000
Refunding certificates, act February 26, 1879:						
Payable to order	58,500.00	58,080.00	40	58,120.00	380	
Payable to bearer	39,954,250.00	39,834,830.00	14,820	39,849,650.00	104,600	104,980
Total	40,012,756.00	39,892,910.00	14,860	39,907,770.00	104,980	777,725

NOTE.—The Register's Office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.

RECEIPTS AND EXPENDITURES DIVISION.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES FOR THE FISCAL YEAR
ENDING JUNE 30, 1890.

From customs.

District.	Tonnage.	Duties on im- ports.	Total.
A. A. Burling, collector, Aroostook, Me.....		\$24, 197.80	\$24, 197.80
C. W. Roberts, collector, Bangor, Me.....	\$389.16	110, 608.09	116, 997.25
J. W. Wakefield, collector, Bath, Me.....	63.63	93, 167.91	93, 231.54
C. A. Spofford, collector, Castine, Me.....		278.84	278.84
J. T. Lynch, collector, Machias, Me.....	204.06	699.19	903.20
S. D. Leavitt, collector, Passamaquoddy, Me.....	850.00	66, 072.09	66, 922.00
S. J. Anderson, collector, Portland, Me.....	5, 595.06	139, 822.36	145, 417.42
J. E. Moore, collector, Waldoboro, Me.....	695.37	1, 985.69	2, 681.06
E. Redman, collector, Frenchman's Bay, Me.....	65.61	151.15	216.76
G. B. Ferguson, collector, Belfast, Me.....	94.92	1, 139.98	1, 234.90
R. T. Rundlett, collector, Wiscasset, Me.....	111.15	6.06	117.21
A. A. Hanscomb, late collector, Portsmouth, N. H.....	49.53	45, 275.77	45, 325.30
G. W. Fendexter, collector, Portsmouth, N. H.....	13.62	31, 979.59	31, 993.21
B. B. Smalley, late collector, Vermont, Vt.....	321.90	135, 541.93	135, 863.83
George G. Benedict, collector, Vermont, Vt.....	149.28	720, 512.97	720, 662.25
L. Salroustall, late collector, Boston, Mass.....	25, 692.51	11, 974, 417.69	12, 000, 110.17
A. W. Beard, collector, Boston, Mass.....	17, 302.44	7, 287, 761.16	7, 305, 063.60
V. Chase, late collector, Barnstable, Mass.....	15.63	29.94	45.57
F. B. Goss, collector, Barnstable, Mass.....	134.50	97.38	231.88
J. Brady, jr., collector, Fall River, Mass.....	25.29	98, 830.25	98, 855.54
W. Howland, collector, New Bedford, Mass.....	245.49	109, 850.31	110, 095.80
P. Cobb, collector, Plymouth, Mass.....	105.24	108, 082.85	108, 188.09
D. S. Pesson, collector, Gloucester, Mass.....	1, 400.19	7, 484.63	8, 884.82
S. P. Coffin, collector, Edgartown, Mass.....	240.30	4.99	245.29
F. E. Pedrick, collector, Marblehead, Mass.....	60.00	3, 609.99	3, 669.99
George W. Jackman, collector, Newburyport, Mass.....	51.99	1, 903.69	1, 955.68
G. P. Bray, collector, Salem, Mass.....	310.11	5, 102.73	5, 412.84
W. Goddard, late collector, Fairfield, Conn.....	21.24	36, 139.10	36, 160.34
G. B. Edmonds, collector, Fairfield, Conn.....	12.15	3, 174.43	3, 186.58
C. C. Hubbard, collector, Hartford, Conn.....		234, 709.90	234, 709.90
J. C. Bynbee, late collector, New Haven, Conn.....	30.33	29, 771.70	29, 802.03
A. H. Kellam, collector, New Haven, Conn.....	149.22	55, 522.10	55, 671.41
W. M. Stark, late collector, New London, Conn.....	114.45	7, 744.21	7, 858.66
W. H. Saxton, collector, New London, Conn.....	17.01	4, 280.74	4, 297.75
H. A. Hull, collector, Stonington, Conn.....	21.93	1, 239.35	1, 261.28
J. McWilliams, collector, Providence, R. I.....	372.27	266, 896.81	267, 269.08
J. H. Cozzens, collector, Newport, R. I.....	65.73	3, 076.21	3, 141.94
J. B. Erhardt, collector, N. Y.....	214, 323.86	153, 900, 052.00	154, 114, 375.86
A. D. Cole, late collector, Albany, N. Y.....		33, 812.82	33, 812.82
J. M. Bailey, collector, Albany, N. Y.....		117, 969.72	117, 969.72
A. D. Bissell, late collector, Buffalo, N. Y.....		29, 713.80	29, 713.80
W. J. Morgan, collector, Buffalo, N. Y.....	17.43	787, 347.26	787, 364.69
H. E. Morse, collector, Cape Vincent, N. Y.....		45, 046.69	45, 046.69
W. Reed, late collector, Champlain, N. Y.....	1, 472.79	126, 491.12	127, 963.91
S. Moffett, collector, Champlain, N. Y.....	903.48	256, 536.05	257, 439.53
J. W. Martin, late collector, Genese, N. Y.....	82.50	46, 401.71	46, 484.21
H. Hebing, collector, Genese, N. Y.....	46.74	194, 260.14	194, 306.88
O. W. Cutler, collector, Niagara, N. Y.....		403, 747.86	403, 747.86
T. L. Harrison, late collector, Oswegatchie, N. Y.....	132.69	154, 745.05	154, 877.74
G. M. Gleason, collector, Oswegatchie, N. Y.....		41, 560.79	41, 560.79
C. H. Vaughan, collector, Sag Harbor, N. Y.....	3.51		3.51
I. B. Poucher, late collector, Oswego, N. Y.....	267.81	31, 899.16	32, 166.97
W. H. Lyman, collector, Oswego, N. Y.....	506.61	526, 403.62	526, 910.23
J. Madigan, collector, Dunkirk, N. Y.....		3, 114.33	3, 114.33
O. Kelly, late collector, Perth Amboy, N. J.....	348.03	5, 396.66	5, 744.69
W. T. Hopper, collector, Perth Amboy, N. J.....	158.25	28, 379.33	28, 537.58
E. H. Reynolds, collector, Newark, N. J.....	386.61	4, 890.37	5, 276.98
F. M. Poreh, collector, Bridgeton, N. J.....	76.62		76.62
J. Cadwalader, late collector, Philadelphia, Pa.....	2, 292.54	1, 006, 547.25	1, 008, 839.79
Carried forward.....	276, 000.78	179, 361, 485.23	179, 637, 486.01

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From customs—Continued.

District.	Tonnage.	Duties on im-ports.	Total.
Brought forward	\$276,000.78	\$179,361,485.23	\$179,637,486.01
T. V. Cooper, collector, Philadelphia, Pa.	55,868.67	23,278,226.86	23,334,095.53
D. O. Barr, late collector, Pittsburgh, Pa.		246,687.37	246,687.37
J. F. Drano, collector, Pittsburgh, Pa.		51,940.61	51,940.61
R. H. Arbuckle, late collector, Erie, Pa.		5,929.70	5,929.70
J. M. Glazier, collector, Erie, Pa.		5,423.65	5,423.65
H. M. Barlow, collector, Delaware, Del.	178.17	6,357.93	6,536.10
J. B. Groom, late collector, Baltimore, Md.	26,278.35	2,099,650.43	2,125,928.78
W. M. Marine, collector, Baltimore, Md.	9,154.92	765,360.33	774,515.25
C. Dodge, collector, Georgetown, D. C.	49.20	78,332.99	78,382.19
J. W. Fisher, collector, Richmond, Va.	1,061.43	8,119.48	9,120.91
W. R. Mayo, late collector, Norfolk, Va.	3,709.61	18,339.85	22,049.46
R. G. Banks, collector, Norfolk, Va.	987.04	4,392.36	5,379.40
B. P. Lee, late collector, Yorktown, Va.	71.43	2,736.32	2,807.75
H. De B. Clay, collector, Yorktown, Va.	4,356.45	5,471.28	9,827.73
J. P. Robinson, collector, Alexandria, Va.	63.45	526.64	590.09
A. C. Egerton, late collector, Wheeling, W. Va.		1,715.75	1,715.75
F. E. Smith, acting collector, Wheeling, W. Va.		82.20	82.20
H. E. Robinson, late collector, Wilmington, N. C.	192.33	1,423.24	1,615.57
E. J. Pennypacker, collector, Wilmington, N. C.	3,340.74	15,817.30	19,158.04
H. B. Lane, acting collector, Pamlico, N. C.	2.40	142.52	144.92
R. Hancock, jr., collector, Pamlico, N. C.	25.14	1,951.08	1,976.22
W. T. Howland, collector, Beaufort, N. C.	2.82	132.48	135.30
T. B. Jerve, late collector, Charleston, S. C.	2,472.22	11,458.49	13,930.71
T. B. Johnston, collector, Charleston, S. C.	1,126.44	6,029.98	7,156.42
B. H. Ward, late collector, Georgetown, S. C.	59.37		59.37
E. O. Burke, collector, Georgetown, S. C.	7.32		7.32
H. W. Richardson, late collector, Beaufort, S. C.	341.04		341.04
R. Smalls, collector, Beaufort, S. C.	3,323.76	33.00	3,356.76
J. F. Wheaton, late collector, Savannah, Ga.	9,409.50	42,558.56	51,968.06
T. F. Johnson, collector, Savannah, Ga.	3,509.04	11,000.00	14,509.04
J. E. Dart, late collector, Brunswick, Ga.	4,972.53	2,030.69	7,003.22
J. H. Devaux, collector, Brunswick, Ga.	3,259.37	215.55	3,474.92
A. M. Wallace, late collector, Atlanta, Ga.		49.70	49.70
C. C. Wimbish, collector, Atlanta, Ga.		3,949.10	3,949.10
E. A. McWhorter, collector, St. Mary's, Ga.	223.23		223.23
F. B. Genovar, collector, St. Augustine, Fla.	56.64	35.24	91.88
W. A. Mahoney, collector, Fernandina, Fla.	1,458.14	9,507.14	10,965.28
T. M. Spencer, deputy collector, Tampa, Fla.		10,416.65	10,416.65
E. R. Gunby, collector, Tampa, Fla.		248,504.70	248,504.70
J. V. Harris, late collector, Key West, Fla.	12.81	49,719.88	49,732.69
J. T. Horr, collector, Key West, Fla.	695.04	702,489.32	703,184.36
C. R. Bisbee, late collector, St. John's, Fla.	128.94	36,551.94	36,680.88
J. E. Lee, collector, St. John's, Fla.	8.34	10,994.62	11,003.96
J. F. McDonnell, collector, St. Mark's, Fla.	41.22		41.22
J. E. Grady, late collector, Apalachicola, Fla.	868.08	673.80	1,541.88
W. B. Sheppard, collector, Apalachicola, Fla.	689.04		689.04
S. A. Moreno, collector, Pensacola, Fla.	21,851.54	7,072.66	28,924.20
W. G. Clark, late collector, Mobile, Ala.	4,969.35	3,124.00	8,093.35
D. B. Booth, collector, Mobile, Ala.	1,470.78	1,886.74	3,357.52
T. M. Favre, late collector, Pearl River, Miss.	1,052.00	11.00	1,063.00
W. G. Henderson, collector, Pearl River, Miss.	6,271.00	1,689.62	7,960.62
B. F. Jonas, late collector, New Orleans, La.	10,338.56	770,577.49	780,916.05
H. C. Warmouth, collector, New Orleans, La.	42,357.73	1,864,154.19	1,906,511.92
W. T. Carrington, collector, Teche, La.	1.50	12.50	14.00
C. C. Sweeney, late collector, Galveston, Tex.		16,192.26	16,192.26
N. W. Cuney, collector, Galveston, Tex.	8,793.61	100,120.42	108,914.03
J. J. Cocke, late collector, Brazos, Tex.		10,146.02	10,146.02
R. B. Rentfro, collector, Brazos, Tex.		28,289.96	28,289.96
C. F. Bailey, late collector, Corpus Christi, Tex.		5,100.65	5,100.65
C. G. Brewster, collector, Corpus Christi, Tex.		11,569.04	11,569.04
E. D. Linn, late collector, Saluria, Tex.		42,698.30	42,698.30
T. A. Vaughan, collector, Saluria, Tex.		11,967.90	11,967.90
J. Magoffin, late collector, Paso del Norte, Tex.		16,189.61	16,189.61
F. P. Clark, collector, Paso del Norte, Tex.		57,282.42	57,282.42
T. F. Tobin, collector, Memphis, Tenn.		73,158.32	73,158.32
J. S. Gillespie, collector, Chattanooga, Tenn.		3.50	3.50
A. M. Kuhn, late collector, Indianapolis, Ind.		12,341.45	12,341.45
P. M. Hildebrand, late collector, Indianapolis, Ind.		134,955.52	134,955.52
J. B. Cox, collector, Evansville, Ind.		5,408.30	5,408.30
J. T. Gairight, late collector, Louisville, Ky.		78,275.08	78,275.08
D. R. Collier, collector, Louisville, Ky.		247,647.10	247,647.10
J. W. Cobb, collector, Paducah, Ky.		3.90	3.90
A. Smith, jr., collector, Cincinnati, Ohio.		1,057,244.19	1,057,244.19
W. J. McKinnie, late collector, Cuyahoga, Ohio.	276.38	196,150.64	196,427.02
M. B. Garey, collector, Cuyahoga, Ohio.		108,770.58	108,770.58
Carried forward	511,327.45	211,968,508.62	212,479,836.07

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From customs—Continued.

District.	Tonnage.	Duties on im-ports.	Total.
Brought forward	\$511, 327. 45	\$211, 968, 508. 62	\$212, 476, 836. 07
T. E. Hayden, collector, Columbus, Ohio		45, 912. 39	45, 912. 39
W. H. McLyman, collector, Miami, Ohio		62, 149. 09	62, 149. 09
J. J. Finch, late collector, Sandusky, Ohio		4, 192. 79	4, 192. 79
T. P. Cooke, collector, Sandusky, Ohio		52. 06	52. 06
F. Seeberger, late collector, Chicago, Ill	16. 23	3, 465, 118. 88	3, 465, 135. 11
J. M. Clark, collector, Chicago, Ill		1, 578, 628. 56	1, 578, 628. 56
D. J. Campan, late collector, Detroit, Mich	38. 10	264, 857. 35	264, 895. 45
G. H. Hopkins, collector, Detroit, Mich	47. 64	229, 036. 67	229, 084. 31
A. F. Schnafer, late collector, Grand Rapids, Mich		13, 818. 88	13, 818. 88
R. A. Maynard, collector, Grand Rapids, Mich		2, 326. 34	2, 336. 34
H. Geer, collector, Huron, Mich		53, 905. 86	53, 905. 86
C. H. Call, late collector, Superior, Mich	11. 70	8, 116. 93	8, 128. 63
C. Y. Osburn, collector, Superior, Mich		1, 648. 39	1, 648. 39
C. Krez, late collector, Milwaukee, Wis		127, 519. 49	127, 519. 49
J. A. Watrous, collector, Milwaukee, Wis		173, 929. 90	173, 929. 90
A. Guernon, late collector, St. Paul, Minn		2. 00	2. 00
C. G. Edwards, collector, St. Paul, Minn		255, 944. 30	255, 944. 30
H. B. Moore, collector, Duluth, Minn	38. 10	1, 409. 84	1, 447. 94
C. F. Johnson, late collector, Duluth, Minn		11. 68	11. 68
O. McGloughlin, late collector, Dubuque, Iowa		6, 176. 86	6, 176. 86
George Fengler, collector, Dubuque, Iowa		2, 844. 29	2, 844. 29
J. O. Churchill, collector, St. Louis, Mo		1, 259, 178. 32	1, 259, 178. 32
J. V. Linde, late collector, St. Joseph, Mo		53, 793. 39	53, 793. 39
J. A. Limbird, collector, St. Joseph, Mo		18, 545. 63	18, 545. 63
J. Burns, late collector, Kansas City, Mo		77, 357. 58	77, 357. 58
R. Guffen, collector, Kansas City, Mo		96, 455. 89	96, 455. 89
R. C. Jordan, late collector, Omaha, Nebr		32, 025. 85	32, 025. 85
W. H. Alexander, collector, Omaha, Nebr		33, 551. 33	33, 551. 33
H. C. McArthur, collector, Lincoln, Nebr		2, 034. 55	2, 034. 55
J. H. P. Voorhees, late collector, Denver, Colo		73, 826. 29	73, 826. 29
H. G. Heffron, collector, Denver, Colo		36, 919. 67	36, 919. 67
J. Sullivan, collector, Montana and Idaho		189. 10	189. 10
J. Hobson, late collector, Astoria, Oregon	1, 292. 76	24, 799. 48	26, 092. 24
E. A. Taylor, collector, Astoria, Oregon	278. 19	18, 641. 22	18, 919. 41
H. Abraham, collector, Willamette, Oregon	1, 937. 16	521, 019. 00	522, 956. 16
F. A. Stewart, collector, Southern Oregon	12. 09		12. 09
H. M. Bradshaw, collector, Puget Sound, Wash	8, 014. 83	121, 773. 73	129, 788. 56
C. Priest, collector, Yakima, Wash		1. 67	1. 67
A. K. Delany, late collector, Sitka, Alaska	181. 26	1, 508. 44	1, 689. 70
M. Pracht, collector, Sitka, Alaska	299. 60	4, 937. 53	5, 237. 13
T. G. Phelps, collector, San Francisco, Cal	38, 523. 16	8, 356, 328. 15	8, 394, 851. 31
T. Cutler, collector, Humboldt, Cal	99. 42	371. 25	470. 67
T. J. Arnold, late collector, San Diego, Cal	1, 939. 71	40, 437. 98	42, 377. 69
J. R. Berry, collector, San Diego, Cal	840. 88	27, 217. 72	28, 058. 60
Geo. Hinds, collector, Wilmington, Cal	961. 82	35, 690. 53	36, 661. 35
	565, 860. 10	229, 102, 724. 47	229, 668, 584. 57

From sales of public lands.

Commissioner of General Land Office	\$448. 50
J. B. Street, late receiver of public moneys, Huntsville, Ala	200. 26
C. Hendley, receiver of public moneys, Huntsville, Ala	11, 272. 29
W. C. Jordan, late receiver of public moneys, Montgomery, Ala	3, 287. 16
N. H. Alexander, receiver of public moneys, Montgomery, Ala	19, 813. 92
D. J. Sullivan, late receiver of public moneys, Prescott, Ariz	177. 70
T. J. Butler, receiver of public moneys, Prescott, Ariz	5, 740. 60
F. W. Smith, late receiver of public moneys, Tucson, Ariz	14, 423. 52
Chas. A. Drake, receiver of public moneys, Tucson, Ariz	63, 700. 65
A. L. King, late receiver of public moneys, Harrison, Ark	516. 32
T. L. Baker, receiver of public moneys, Harrison, Ark	2, 449. 89
A. J. Quindley, late receiver of public moneys, Little Rock, Ark	1, 405. 24
W. W. Gibbs, receiver of public moneys, Little Rock, Ark	476. 55
H. M. Jacoway, late receiver of public moneys, Dardanelle, Ark	291. 03
T. D. Bumgarner, receiver of public moneys, Dardanelle, Ark	306. 70
J. K. Thornton, late receiver of public moneys, Camden, Ark	790. 38
A. A. Tufts, receiver of public moneys, Camden, Ark	1, 011. 36
H. E. Hayden, receiver of public moneys, Sitka, Alaska	750. 00
J. V. Scott, receiver of public moneys, Shasta, Cal	108, 963. 04
R. W. Hutchins, late receiver of public moneys, Humboldt, Cal	33, 937. 70
A. J. Wiley, receiver of public moneys, Humboldt, Cal	3, 944. 65
A. W. Eibenschutz, receiver of public moneys, Independence, Cal	19, 949. 24
J. H. Craddock, receiver of public moneys, Marysville, Cal	20, 682. 36

Carried forward..... 314, 559. 06 229, 668, 584. 57

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of public lands—Continued.

Brought forward	\$314,550.06	\$229,668,584.57
J. F. Linthicum, receiver of public moneys, Sacramento, Cal.....	67,432.78	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.....	131,719.11	
J. E. Budd, late receiver of public moneys, Stockton, Cal.....	228,024.32	
O. Ferrin, receiver of public moneys, Stockton, Cal.....	14,139.86	
A. Wood, receiver of public moneys, Susanville, Cal.....	36,984.05	
T. H. Bell, late receiver of public moneys, Visalia, Cal.....	37,914.66	
R. L. Freeman, receiver of public moneys, Visalia, Cal.....	93,703.29	
I. H. Polk, receiver of public moneys, Los Angeles, Cal.....	82,024.13	
S. I. Lorah, late receiver of public moneys, Central City, Colo.....	15,746.83	
S. W. Newell, receiver of public moneys, Central City, Colo.....	1,936.11	
J. McC. Ellis, late receiver of public moneys, Denver, Colo.....	224,164.96	
C. E. Hagar, receiver of public moneys, Denver, Colo.....	132,964.40	
E. T. Pittman, late receiver of public moneys, Durango, Colo.....	12,106.22	
D. L. Sheetz, receiver of public moneys, Durango, Colo.....	11,333.17	
M. L. Allison, receiver of public moneys, Gunnison, Colo.....	8,316.70	
F. T. Anderson, receiver of public moneys, Del Norte, Colo.....	61,769.11	
H. C. Fink, receiver of public moneys, Montrose, Colo.....	6,419.60	
T. W. Burchinell, receiver of public moneys, Leadville, Colo.....	24,857.45	
J. W. Ross, late receiver of public moneys, Glenwood Springs, Colo.....	1.88	
S. S. Swan, receiver of public moneys, Glenwood Springs, Colo.....	23,835.77	
F. H. Shrock, late receiver of public moneys, Lamar, Colo.....	70,252.07	
C. C. Goodale, receiver of public moneys, Lamar, Colo.....	21,585.25	
L. M. Mitchell, late receiver of public moneys, Pueblo, Colo.....	94.00	
J. B. Kilbourne, late receiver of public moneys, Pueblo, Colo.....	157,394.23	
J. J. Lambert, receiver of public moneys, Pueblo, Colo.....	9,892.07	
J. Lafabre, late receiver of public moneys, Rapid City, Dak.....	45,606.46	
Geo. V. Ayres, receiver of public moneys, Rapid City, Dak.....	26,239.28	
O. W. Bair, receiver of public moneys, Huron, Dak.....	36,860.68	
W. T. La Follett, receiver of public moneys, Chamberlain, Dak.....	900.00	
F. F. Randolph, late receiver of public moneys, Watertown, Dak.....	28,539.26	
A. E. Carpenter, receiver of public moneys, Watertown, Dak.....	32,203.69	
L. A. Burke, late receiver of public moneys, Aberdeen, Dak.....	53,835.87	
C. J. MacLeod, receiver of public moneys, Aberdeen, Dak.....	37,904.19	
F. M. Ziebach, late receiver of public moneys, Yankton, Dak.....	12,362.37	
B. S. Williams, receiver of public moneys, Yankton, Dak.....	1,023.75	
T. F. Singiser, late receiver of public moneys, Mitchell, Dak.....	362.64	
R. W. Wheelock, receiver of public moneys, Mitchell, Dak.....	28,220.25	
E. W. Eakin, receiver of public moneys, Pierre, Dak.....	1,129.36	
J. J. Rogers, late receiver of public moneys, Grand Forks, N. Dak.....	12,736.31	
J. I. Stokes, receiver of public moneys, Grand Forks, N. Dak.....	46,988.26	
D. W. Hutchinson, receiver of public moneys, Bismarck, N. Dak.....	34,270.18	
S. S. Smith, receiver of public moneys, Devil's Lake, N. Dak.....	108,822.60	
F. S. De Mers, receiver of public moneys, Fargo, N. Dak.....	34,224.10	
V. J. Shipman, receiver of public moneys, Gainesville, Fla.....	10,795.92	
C. A. Stockslager, receiver of public moneys, Hailey, Idaho.....	19,723.59	
H. C. Braustetter, late receiver of public moneys, Boise City, Idaho.....	3,992.80	
J. Perrault, receiver of public moneys, Boise City, Idaho.....	28,886.18	
W. H. Danilson, receiver of public moneys, Blackfoot, Idaho.....	41,958.81	
W. J. McClure, receiver of public moneys, Coeur d'Alene, Idaho.....	9,566.08	
C. M. Foree, receiver of public moneys, Lewiston, Idaho.....	31,499.45	
W. D. McHenry, late receiver of public moneys, Des Moines, Iowa.....	722.60	
F. Babcock, receiver of public moneys, Des Moines, Iowa.....	605.33	
C. M. Barnes, receiver of public moneys, Guthrie, Ind. T.....	1,023.27	
J. V. Admire, receiver of public moneys, King Fisher, Ind. T.....	1,787.67	
H. W. Young, late receiver of public moneys, Independence, Kans.....	80.16	
H. M. Bickel, late receiver of public moneys, Larned, Kans.....	800.80	
E. L. Chapman, receiver of public moneys, Larned, Kans.....	19,331.56	
S. Thanhauser, late receiver of public moneys, Garden City, Kans.....	29,522.88	
J. Taylor, receiver of public moneys, Garden City, Kans.....	85,487.02	
O. F. Searl, late receiver of public moneys, Salina, Kans.....	9,327.41	
C. W. Banks, receiver of public moneys, Salina, Kans.....	4,949.94	
J. Schlyer, receiver of public moneys, Wa Keeney, Kans.....	120,604.91	
A. J. Harris, receiver of public moneys, Kirwin, Kans.....	34,682.41	
C. Spalding, late receiver of public moneys, Topeka, Kans.....	3,302.91	
J. L. Knight, receiver of public moneys, Topeka, Kans.....	300.00	
W. A. Shannon, receiver of public moneys, Augusta, Kans.....	719.01	
J. B. McGonnigal, late receiver of public moneys, Oberlin, Kans.....	124,177.58	
T. Scott, receiver of public moneys, Oberlin, Kans.....	3.99	
A. E. Lamee, receiver of public moneys, Natchitoches, La.....	3,297.48	
J. M. Martin, receiver of public moneys, New Orleans, La.....	11,484.41	
J. J. Hoge, late receiver of public moneys, Booneville, Mo.....	1,237.10	
W. A. Smiley, receiver of public moneys, Booneville, Mo.....	2,183.85	
W. R. Edgar, late receiver of public moneys, Ironton, Mo.....	2,435.16	
W. B. Newman, receiver of public moneys, Ironton, Mo.....	5,065.99	
A. H. Wear, late receiver of public moneys, Springfield, Mo.....	1,514.37	
H. R. Williams, receiver of public moneys, Springfield, Mo.....	4,608.36	
M. H. Maynard, receiver of public moneys, Marquette, Mich.....	105,159.98	
E. N. Fitch, receiver of public moneys, Grayling, Mich.....	2,746.39	
W. McLaurin, late receiver of public moneys, Jackson, Miss.....	1,390.10	
G. C. McKee, receiver of public moneys, Jackson, Miss.....	2,450.57	
C. P. Maginnis, late receiver of public moneys, Duluth, Minn.....	55,306.36	

Carried forward..... 3,112,251.25 229,668,584.57

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of public lands—Continued.

Brought forward	\$3, 112, 251. 25	\$229, 668, 584: 57
S. L. Frazier, receiver of public moneys, Duluth, Minn	7, 022. 58	
E. A. Umland, receiver of public moneys, Taylor's Falls, Minn	811. 48	
L. K. Aaker, receiver of public moneys, Crookston, Minn	29, 420. 36	
P. K. Wiser, late receiver of public moneys, Marshall, Minn	1, 273. 33	
E. P. Freeman, receiver of public moneys, Marshall, Minn	8, 701. 86	
C. T. MacDonald, late receiver of public moneys, St. Cloud, Minn	2, 756. 38	
W. Westerman, receiver of public moneys, St. Cloud, Minn	3, 240. 59	
W. A. Imes, late receiver of public moneys, Bozeman, Mont	3, 505. 94	
J. T. Carlin, receiver of public moneys, Bozeman, Mont	61, 532. 05	
A. Hall, receiver of public moneys, Miles City, Mont	1, 318. 76	
H. S. Howell, receiver of public moneys, Helena, Mont	201, 073. 72	
S. C. Wright, late receiver of public moneys, Carson City, Nev	6. 00	
E. James, receiver of public moneys, Carson City, Nev	1, 540. 00	
W. O. Mills, late receiver of public moneys, Eureka, Nev	1, 805. 00	
W. E. Griffin, receiver of public moneys, Eureka, Nev	95. 00	
James Brown, late receiver of public moneys, Las Cruces, N. Mex	1, 461. 97	
J. J. Dolan, receiver of public moneys, Las Cruces, N. Mex	27, 506. 11	
H. C. Pickels, receiver of public moneys, Folsom, N. Mex	8, 634. 40	
F. Lisnet, receiver of public moneys, Roswell, N. Mex	10, 023. 87	
J. A. Spalding, late receiver of public moneys, Santa Fé, N. Mex	4, 392. 18	
W. M. Berger, receiver of public moneys, Santa Fé, N. Mex	10, 091. 22	
F. A. Galbreath, late receiver of public moneys, Neligh, Nebr	13, 527. 22	
A. Lundvall, receiver of public moneys, Neligh, Nebr	13, 757. 01	
O. B. Chard, late receiver of public moneys, O'Neill, Nebr	45, 951. 82	
A. L. Towle, receiver of public moneys, O'Neill, Nebr	4, 502. 14	
E. T. Hudson, receiver of public moneys, Lincoln, Nebr	2, 329. 95	
J. Treacey, late receiver of public moneys, North Platte, Nebr	127, 834. 27	
A. S. Baldwin, receiver of public moneys, North Platte, Nebr	640. 00	
A. H. Baker, receiver of public moneys, Grand Island, Nebr	51, 523. 75	
G. B. Blakey, late receiver of public moneys, Sidney, Nebr	68, 904. 05	
M. M. Neeves, receiver of public moneys, Sidney, Nebr	8, 711. 25	
T. W. Dipton, late receiver of public moneys, Bloomington, Nebr	14, 141. 16	
J. E. Kelley, receiver of public moneys, Bloomington, Nebr	161, 557. 68	
J. Steinmetz, receiver of public moneys, McCook, Nebr	39, 430. 88	
A. W. Crites, late receiver of public moneys, Chadron, Nebr	130, 272. 59	
T. F. Powers, receiver of public moneys, Chadron, Nebr	200. 00	
J. W. Tucker, late receiver of public moneys, Valentine, Nebr	44, 955. 60	
S. G. Glover, late receiver of public moneys, Valentine, Nebr	3, 639. 92	
E. M. Love, receiver of public moneys, Valentine, Nebr	500. 00	
H. S. Lovejoy, late receiver of public moneys, Niobrara, Nebr	38, 663. 10	
W. M. Townsend, receiver of public moneys, Lakeview, Oregon	29, 483. 88	
J. T. Outhouse, late receiver of public moneys, La Grande, Oregon	38, 818. 63	
A. C. McClelland, receiver of public moneys, La Grande, Oregon	389, 121. 32	
B. F. Burch, receiver of public moneys, Oregon City, Oregon	560. 98	
J. C. Fullerton, late receiver of public moneys, Roseburgh, Oregon	152, 150. 72	
A. C. Jones, receiver of public moneys, Roseburgh, Oregon	34, 841. 46	
T. W. Shuster, receiver of public moneys, The Dalles, Oregon	24, 770. 27	
H. Kelley, receiver of public moneys, Burns, Oregon	3, 230. 26	
C. W. Parks, late receiver public moneys, Salt Lake City, Utah	92, 576. 35	
H. Sherman, jr., receiver public moneys, Salt Lake City, Utah	76, 921. 39	
T. M. Vance, receiver of public moneys, North Yakima, Wash	120, 582. 48	
J. O'Keane, late receiver public moneys, Vancouver, Wash	62, 825. 02	
S. Suitland, receiver public moneys, Vancouver, Wash	43, 551. 18	
D. J. Wilcox, late receiver public moneys, Walla Walla, Wash	5, 300. 00	
R. M. McCalley, receiver public moneys, Walla Walla, Wash	602, 010. 34	
J. R. Hayden, receiver public moneys, Seattle, Wash	61, 029. 45	
L. B. Cornell, receiver public moneys, Spokane Falls, Wash	7, 995. 32	
J. J. Hughes, receiver public moneys, Spokane Falls, Wash	44, 545. 88	
W. T. Shaffer, late receiver public moneys, Evanston, Wyo	9, 794. 44	
F. M. Foote, receiver public moneys, Evanston, Wyo	59, 748. 30	
W. M. Garrard, late receiver public moneys, Cheyenne, Wyo	67, 577. 69	
Lee Roy Grant, receiver public moneys, Cheyenne, Wyo	71, 975. 01	
J. J. Orr, receiver public moneys, Buffalo, Wis	69, 752. 90	
L. T. Boyd, receiver public moneys, Ashland, Wis	518. 88	
P. O'Malley, receiver public moneys, Menasha, Wis	5, 993. 76	
S. S. Kepler, late receiver public moneys, Eau Claire, Wis	590. 67	
F. R. Farr, receiver public moneys, Eau Claire, Wis	5, 663. 15	
E. B. Sanders, receiver public moneys, Wausau, Wis	4. 34	
V. M. Babcock, receiver public moneys, Falls St. Croix, Wis		

6, 358, 272. 51

From internal revenue.

Commissioner of Internal Revenue	8, 008. 50
E. W. Bookler, late collector, Alabama	16, 349. 06
R. A. Moseley, jr., collector, Alabama	161, 289. 92
T. H. Simms, late collector, Arkansas	3, 458. 67
H. M. Cooper, collector, Arkansas	115, 949. 77
A. Ellis, late collector, 1st California	1, 015, 294. 62
W. H. Sears, collector, 1st California	662, 695. 45

Carried forward

1, 323, 025. 99 236, 026, 857. 09

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From internal revenue—Continued.

Brought forward	\$1,923,025.99	\$236,026,857.08
R. Barnett, late collector, 4th California	104,922.19	
H. W. Byington, collector, 4th California	232,877.79	
J. F. Benedict, late collector, Colorado	93,264.51	
J. M. Freeman, collector, Colorado	225,960.14	
A. Troup, late collector, Connecticut	52,688.40	
J. I. Hutchison, collector, Connecticut	762,526.54	
W. Walker, late collector, Florida	240,744.88	
D. Eagan, collector, Florida	237,471.24	
T. C. Crenshaw, jr., late collector, Georgia	53,724.55	
W. H. Johnson, collector, Georgia	500,916.08	
R. Stone, late collector, 1st Illinois	5,551,233.14	
C. Warner, collector, 1st Illinois	4,820,091.98	
G. A. Wilson, late collector, 5th Illinois	843,731.99	
J. S. Starr, collector, 5th Illinois	22,306,885.06	
L. S. Wilcox, collector, 8th Illinois	931,965.41	
W. B. Anderson, late collector, 13th Illinois	23,482.98	
I. Hogan, collector, 13th Illinois	421,164.79	
W. D. H. Hunter, late collector, 6th Indiana	262,795.59	
J. O. Craven, collector, 6th Indiana	2,161,013.21	
M. D. Manson, late collector, 7th Indiana	1,341,020.75	
J. P. Throop, collector, 7th Indiana	2,510,136.71	
B. Webster, late collector, 3d Iowa	33,435.66	
J. S. Lathrop, collector, 3d Iowa	134,905.63	
A. H. Kuhlmeir, late collector, 4th Iowa	44,698.45	
L. Weinstein, collector, 4th Iowa	216,723.71	
H. Wood, late collector, 2d Kentucky	1,194.26	
J. Feland, collector, 2d Kentucky	1,492,841.95	
A. Scott, collector, 5th Kentucky	8,902,796.74	
G. H. Davison, late collector, 6th Kentucky	7,171.20	
J. J. Landrum, collector, 6th Kentucky	3,336,876.64	
W. C. Goodloe, late collector, 7th Kentucky	817,018.72	
E. R. Blame, late collector, 7th Kentucky	63,915.03	
T. C. McDowell, collector, 7th Kentucky	1,080,974.97	
T. S. Bronston, late collector, 8th Kentucky	36,703.12	
A. R. Barnam, collector, 8th Kentucky	1,332,543.87	
W. F. Acers, late collector, Kansas	85,569.56	
C. Leland, jr., collector, Kansas	110,859.47	
F. S. Shields, late collector, Louisiana	64,013.14	
A. T. Wimberly, collector, Louisiana	635,397.72	
F. S. Hill, collector, Maryland	3,308,329.44	
J. E. Fitzgerald, late collector, Massachusetts	198,194.61	
F. E. Orcutt, collector, Massachusetts	2,108,710.67	
J. H. Stone, collector, 1st Michigan	1,975,238.29	
Geo. N. Davis, late collector, 4th Michigan	13,415.27	
J. Steketee, collector, 4th Michigan	199,146.04	
A. Brennan, late collector, Minnesota	2,198,847.11	
M. Johnson, collector, Minnesota	894,068.19	
F. Barnum, late collector, 1st Missouri	2,676,816.25	
C. F. Wenneker, collector, 1st Missouri	4,586,397.80	
E. C. Hasbrouck, late collector, 6th Missouri	39,506.93	
H. F. Deval, collector, 6th Missouri	759,575.20	
J. Shields, late collector, Montana	640.27	
J. H. Mills, collector, Montana	178,528.84	
M. Kearg, collector, Mississippi	250.00	
J. Peters, collector, Nebraska	2,969,747.35	
C. Page, late collector, New Hampshire	208,199.94	
J. E. French, collector, New Hampshire	308,696.98	
T. M. Terrell, late collector, 1st New Jersey	6,890.53	
J. Moffett, late collector, 1st New Jersey	117,594.40	
S. Klotz, late collector, 5th New Jersey	1,384,112.76	
G. H. Large, collector, 5th New Jersey	2,690,254.66	
J. P. McGroarty, collector, New Mexico	59,737.10	
R. Black, late collector, 1st New York	919,888.40	
E. Nathan, collector, 1st New York	2,982,145.51	
J. A. Sullivan, late collector, 2d New York	521,735.44	
M. Kerwin, collector, 2d New York	1,226,677.56	
L. A. Geigerich, late collector, 3d New York	3,829,985.70	
F. Eidman, collector, 3d New York	2,034,608.19	
J. Hess, late collector, 14th New York	121,422.21	
R. H. Hunter, collector, 14th New York	1,570,796.38	
W. A. Deach, collector, 21st New York	1,103,262.63	
J. A. Hanlan, late collector, 28th New York	1,252,246.87	
Charles E. Fitch, collector, 28th New York	663,240.88	
W. H. Yarborough, late collector, 4th North Carolina	91,328.03	
E. A. White, collector, 4th North Carolina	1,081,920.90	
K. Craige, late collector, 5th North Carolina	2,199.64	
J. B. Eaves, collector, 5th North Carolina	1,585,895.72	
W. T. Bishop, late collector, 1st Ohio	1.38	
D. W. McClung, collector, 1st Ohio	10,941,525.64	
George L. Johnson, late collector, 10th Ohio	181,960.29	
Carried forward	121,001,921.82	236,026,857.08

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From internal revenue—Continued.

Brought forward	\$121,001,921.82	\$236,026,857.08
G. P. Waldorf, collector, 10th Ohio	477,895.25	
J. W. Newman, late collector, 11th Ohio	32,195.25	
M. Boggs, collector, 11th Ohio	836,413.11	
J. H. Farley, late collector, 18th Ohio	72,091.11	
W. H. Gabriel, collector, 18th Ohio	873,255.52	
J. Whiteaker, late collector, Oregon	148,604.47	
M. Weidler, collector, Oregon	164,730.34	
D. Martin, collector, 1st Pennsylvania	3,326,100.37	
G. W. Hensel, late collector, 9th Pennsylvania	664,525.03	
S. M. Friday, collector, 9th Pennsylvania	1,272,842.66	
C. B. Staples, late collector, 12th Pennsylvania	23,546.79	
T. F. Penman, collector, 12th Pennsylvania	558,642.46	
S. D. Warmcastle, collector, 23d Pennsylvania	3,873,635.07	
D. F. Bradley, late collector, South Carolina	7,026.29	
C. A. Webster, collector, South Carolina	83,549.48	
W. A. Allen collector 2d Tennessee	176,918.62	
J. T. Hillman, late collector, 5th Tennessee	57.18	
D. A. Nunn, collector, 5th Tennessee	982,880.13	
I. G. Searcy, late collector, 3d Texas	20,650.49	
J. W. Burke, collector, 3d Texas	146,897.38	
R. M. Henderson, late collector, 4th Texas	12,238.75	
J. W. Hearne, collector, 4th Texas	85,573.42	
A. L. Ellett, late collector, 2d Virginia	161,012.46	
J. D. Brady, collector, 2d Virginia	1,761,534.87	
H. Sheppard, late collector, 6th Virginia	175,008.72	
P. H. McCaull, collector, 6th Virginia	1,419,040.65	
J. T. McGraw, late collector, West Virginia	9,898.52	
A. B. White, collector, West Virginia	897,203.11	
E. C. Wall, late collector, 1st Wisconsin .....	.02	
F. Fink, collector, 1st Wisconsin	2,934,350.26	
E. M. Rogers, collector, 2d Wisconsin	401,464.21	
		142,606,705.81

From consular fees.

H. C. Armstrong, consul-general, Rio de Janeiro	3,264.00
W. G. Allen, consul, Piedras Negras	2,691.50
C. M. Allen, late consul, Bermuda	5.00
T. Adamson, consul, Panama	727.98
W. A. Anderson, consul-general, Montreal	1,516.50
W. L. Alden, consul-general, Rome	242.50
H. C. C. Astwood, consul, San Domingo	119.00
L. T. Adams, consul, Geneva	1,090.76
V. M. Baca, consul, Piedras Negras	1,266.45
E. E. Bramlette, consul, Plauen	156.93
E. L. Baker, consul, Buenos Ayres	2,772.82
E. Bissinger, consul, Beirut	149.25
C. H. Burke, vice-consul, Hamburg	625.00
W. A. Brown, consul, San Juan del Norte	602.50
D. N. Burke, consul, Puerto Cabello	567.50
J. M. Birch, consul, Nagasaki	170.96
H. W. Beckwith, consul, Bermuda	1,262.66
Brown, Shipley & Co., bankers, London	92,623.94
W. Bowman, consul, Tien-Tsin	352.50
W. J. Black, consul, Nuremberg	3,389.79
A. A. Brown, consul, Clifton	756.50
B. F. Bonham, consul-general, Calcutta	5,850.72
W. C. Burchard, consul, Ratan and Truxillo	177.50
C. Bartlett, consul, Guadeloupe	267.50
L. G. Bennington, consul, Rio Grande do Sul	332.50
W. S. Bird, consul, Lagayra	420.00
H. Broad, vice-consul, Santos	1,826.25
E. Bannister, vice-consul, St. Paul de Loando	20.00
J. O. Bridges, consul, Brookville	1,064.00
W. Blacklock, consul, Apia	276.25
A. Bertrand, consul, St. John's	508.00
H. C. Borstel, consul, Pernambuco	563.00
F. W. L. Butterfield, consul, Ghent	499.90
W. Bruce, consul, Leith	1,182.80
L. W. Brown, consul, Glasgow	3,470.14
W. H. Bradley, consul, Nice	50.00
H. Burroughs, vice-commercial agent, St. Etienne	72.20
H. M. Brent, consul, Callao	120.00
C. J. Child, vice-consul-general, Siam	29.13
W. S. Crowell, consul, Amoy	1,497.00
J. P. Campbell, consul, Tamatave	242.00
P. Carroll, consul, Palermo	10,048.50
J. T. Campbell, consul, Auckland	290.00
J. U. Childs, consul, Guelph	2,761.45
R. S. Chilton, commercial agent, Goderich	513.50

Carried forward 146,406.38 378,633,562.89

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$146,406.38	\$378,633,562.89
W. Coates, vice-consul, Cognac	110.90	
H. C. Crouch, consul, Milan	2,052.50	
E. Camphausen, consul, Naples	1,598.00	
G. I. Catlin, consul, Zurich	2,571.43	
J. B. Coffin, consul, St. Helena	6.00	
D. F. Currie, consul, Yarmouth	92.30	
E. P. Crane, consul, Stuttgart	3,031.02	
R. T. Clayton, consul, Para	950.50	
J. D. Connelly, consul, Auckland	393.50	
J. Cardwell, consul-general, Cairo	214.00	
J. M. Crawford, consul-general, St. Petersburg	341.50	
E. Conroy, consul, San Juan	46.00	
M. Cassagemas, vice-consul, Barcelona	21.81	
J. T. Childs, minister, Siam	13.50	
A. Crosas, vice-consul, San Juan, Porto Rico	70.00	
S. H. David, vice-consul, Martinique	7.50	
T. M. Dawson, consul, Newcastle, New South Wales .....	.05	
J. L. Doty, consul, Tahiti	440.00	
C. DeBlanc, consul, Puerto Cabello	1,310.46	
A. F. Dickson, consul, Gaspé Basin	11.50	
T. W. Downs, consul, Quebec	482.50	
H. A. Dismore, consul, Corea	8.00	
E. W. Dunlap, consul, Stratford	1,866.51	
J. Devlin, consul, Windsor	2,905.25	
I. E. Diller, consul, Florence	2,529.13	
J. R. Dantorth, consul, Verviers and Liege	300.00	
F. F. Dufois, consul, Havre	2,587.50	
H. Davis, consul, Collingwood	808.50	
W. H. Dunston, consul-general, St. Petersburg	127.50	
H. Dithmar, consul, Breslau	436.81	
S. W. Dabney, consul, Fayal	101.50	
J. Dittmer, vice-consul, Stettin	3.51	
O. H. Dockery, consul-general, Rio de Janeiro	243.00	
H. W. Diederich, consul, Leipzig	1,096.63	
E. A. Dimmick, consul, Barbadoes	230.00	
H. Ellis, consul, Rotterdam	1,628.44	
J. Eddy, commercial agent, Chatham	1,633.00	
W. C. Emmet, consul, Smyrna	1,728.50	
W. M. Edgar, vice-consul-general, Mexico	97.50	
D. Eckstein, consul, Amsterdam	2,466.85	
E. P. Earle, consul, Cognac	1,697.22	
H. A. Ehninger, consul, Cienfuegos	1,192.50	
W. H. Edwards, consul-general, Berlin	4,920.15	
B. Tolsom, consul, Sheffield	5,226.99	
B. J. Franklin, consul, Hankow	493.90	
C. Forster, consul, Elberfeld	2,418.64	
J. Fletcher, consul, Genoa	2,311.91	
J. S. Farrar, consul, Port Sarnia	1,044.50	
A. F. Fay, consul, Stettin	755.79	
B. F. Farnham, consul, Bombay	149.00	
J. Falkenback, consul, Banuen	5,436.68	
E. B. Fairchild, consul, Lyons	3,975.12	
W. G. Frye, consul-general, Halifax	1,646.75	
E. O. Fechét, consul, Piedras Negras	1,150.39	
H. C. Fisk, consul, St. John's	559.12	
W. P. Forwood, vice-consul, Kingston	172.98	
W. A. Garesché, consul, Martinique	226.50	
G. B. Goodwin, consul, Annaberg	2,659.50	
C. R. Greathouse, consul, Apia	9,565.21	
W. F. Grinnel, consul, Bradford	6,274.93	
E. C. Goodnow, consul, St. Stephen	146.00	
S. Goutier, consul, Cape Haytien	551.00	
L. B. Grant, vice-consul, St. Galle	587.23	
H. Gillman, consul, Jerusalem	123.50	
N. J. George, consul, Charlottetown	1,317.40	
L. Gottschalk, consul, Stuttgart	152.50	
G. Gifford, consul, Basle	2,848.19	
R. Guenther, consul general, Mexico	7.50	
G. W. Griffin, consul, Sydney	700.00	
G. Gade, consul, Christiania	1,149.00	
C. T. Grellet, consul, Algiers	47.50	
H. W. Gilbert, consul, Trieste	350.00	
J. Goldschmidt, consul-general, Vienna	3,235.71	
W. R. Greathouse, consul, Tampico	207.50	
E. J. Hill, consul, Montevideo	1,892.00	
J. B. Heyl, vice-consul, Bermuda	195.00	
J. D. Hoff, consul, Vera Cruz	3,693.48	
H. Heidegger, vice-consul, Matanzas	124.77	
E. J. Hale, consul, Manchester	2,425.15	
W. C. Hall, consul, Prescott	1,039.24	

Carried forward

253,030.34 378,633,562.89

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$253,030.34	\$378,633,562.89
T. E. Heenan, consul, Odessa	137.50	
G. F. Hollis, consul, Cape Town	395.48	
C. A. Herschfelder, consul, Toronto	1,311.45	
T. W. Hotchkiss, consul, Ottawa	4,457.62	
F. D. Hill, consul, Asuncion	2.00	
A. N. Hathaway, consul, Nice	33.50	
J. L. Hance, consul, Turk's Island	192.50	
C. E. Hobart, vice-consul, Windsor, Nova Scotia	130.50	
R. J. Hemmick, consul, Geneva	644.50	
S. C. Hal-ey, consul, Sonneberg	2,534.55	
J. R. Hosmer, consul, Guatemala	10.00	
J. F. Hartigan, consul, Trieste	1,093.42	
D. B. Hubbard, consul, Annaberg	2,386.55	
D. H. Ingraham, consul, Cadiz	197.50	
W. S. Jones, consul, Mossina	2,456.90	
C. Jonas, consul, Pragne	2,304.18	
T. R. Jernigan, consul, Osaka and Hiogo	6,826.10	
A. C. Jones, consul, Nagasaki	72.00	
H. Juncker, consul, Eiberfeld	141.30	
H. A. Johnson, consul, Venice	555.00	
C. E. Jackson, consul, Antigua	831.42	
T. C. Jones, consul, Funchal	101.50	
D. Jussen, consul-general, Vienna	251.51	
E. Johnson, consul, Pictou	1,360.35	
G. F. Johnson, consul, Hamburg	6,266.69	
E. R. Jones, consul, Cardiff	65.00	
J. Jarrett, consul, Birmingham	3,188.73	
J. D. Kennedy, consul-general, Shanghai	6,085.66	
H. G. Knowles, consul, Bordeaux	2,750.05	
C. L. Knapp, consul-general, Montreal	2,893.50	
S. A. Keedy, consul, Rheims	1,230.08	
W. W. Lang, consul, Hamburg	2,750.21	
J. A. Leonard, consul-general, Shanghai	2,285.96	
J. A. Lewis, consul, Sierra Leone	11.50	
A. Loening, consul, Bremen	2,376.04	
W. R. Lewis, consul, Tangier	24.00	
R. W. Loughery, consul, Acapulco	454.50	
J. Lyall, vice-consul, Singapore	74.40	
R. G. Lay, consul-general, Ottawa	3,297.75	
H. Z. Leonard, commercial agent, London	1,583.02	
J. P. Lesesue, consul-general, Melbourne	529.00	
H. Lee, vice-consul, Rheims	615.26	
L. A. Lathrop, consul, Bristol	330.00	
G. B. Loring, minister, Portugal	392.00	
S. R. Miller, consul, Leipsic	2,150.35	
I. J. Manatt, consul, Athens	4.00	
L. V. Moore, consul, Lyons	3,512.38	
G. W. Mallinckrodt, vice-consul, Cologne	142.86	
J. Mueller, consul, Frankfurt	3,050.78	
B. Mackey, consul, Rio Grande do Sul	2,838.92	
J. L. McCaskill, consul, Dublin	800.00	
W. Morey, consul, Ceylon	316.50	
J. T. Mason, consul, Dresden	4,574.10	
H. F. Merritt, consul, Aix-la-Chapelle	18,491.42	
J. S. McDonald, vice-consul, Antigua	29.38	
O. McGarr, consul-general, Guayaquil	516.50	
H. C. Marston, consul, Malaga	1,839.43	
J. Murrey, consul, St. John's	3,151.73	
E. C. Moore, consul-general, Mexico	110.08	
F. H. Mason, consul, Marseilles	4,820.07	
E. Marvin, vice-consul, Victoria	384.50	
T. J. McLain, jr., consul, Nassau	555.00	
O. Malmros, consul, Leith	2,568.10	
E. W. Mealey, consul, Munich	2,023.64	
D. M. Mullen, commercial agent, Sagua la Grande	435.00	
G. L. Mayes, consul, Nuevo Laredo	384.98	
J. C. Monaghan, consul, Manuheim	2,455.01	
W. E. Musselman, consul, Breslau	1,248.19	
W. McIntire, vice-consul, Dundee	130.49	
O. Maass, vice-consul-general, Vienna	600.00	
W. H. Moffett, consul, Athens	7.00	
Morton, Rose & Co., bankers, London	66,659.00	
J. S. Martin, jr., vice-consul, Marseilles	343.20	
C. May, vice-consul, Sierra Leone	44.50	
J. L. McKim, consul, Nottingham	2,460.48	
G. N. Mitchell, late vice-consul, Kanagawa	362.78	
R. S. Newton, consul, St. Paul de Loando	8.50	
J. C. New, consul-general, London	8,856.44	
E. V. Orelli, vice-consul, Zurich	338.57	
J. B. Osborne, consul, Ghent	291.05	

Carried forward

455,175.95 378,633,562.89

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$455, 175. 95	\$378, 633, 562. 89
L. R. M. Omar, vice-consul, Annaberg	621. 94	
P. J. Osterhous, late consul, Lyons	143. 96	
J. H. Putnam, consul, Honolulu	3, 475. 50	
T. F. Petters, consul, Ningpo	18. 50	
F. H. Pierce, consul, Matanzas	1, 200. 38	
H. Pease, consul, Santiago, C. V.	10. 00	
M. H. Phelan, consul-general, Halifax	606. 00	
W. Y. Patch, consul, St. Stephen's	269. 50	
H. H. Pendleton, consul, Southampton	13. 50	
W. S. Preston, consul, Verviers and Liege	2, 747. 77	
H. C. Pugh, consul, Newcastle	827. 50	
J. J. Piatt, consul, Cork	250. 50	
D. L. Pringle, consul, Guatemala	752. 35	
J. R. Parson, jr., consul, Aux-la-Chapelle	2, 213. 47	
J. S. Potter, consul, Crefeld	2, 140. 77	
D. J. Partello, consul, Dusseldorf	1, 152. 50	
E. H. Plumacher, consul, Maracaibo	2, 074. 17	
T. T. Prentiss, consul, Port Sarnia	32. 00	
S. A. Pratt, consul, Zanzibar	183. 50	
G. Phelan, vice-consul, Bordeaux	637. 17	
W. B. Paterson, vice-consul, Caylon	264. 00	
W. N. Pethick, vice-consul, Tien-Tsin	355. 00	
C. R. Pope, consul, Toronto	2, 665. 05	
A. Palmer, consul, Dresden	1, 414. 63	
J. C. Quiggle, consul, Port Stanley	2, 371. 90	
J. L. Rathbone, consul-general, Paris	18, 000. 88	
J. M. Rosse, consul, Three Rivers	694. 50	
J. W. Romeyn, consul, Valparaiso	110. 29	
C. T. Russell, consul, Liverpool	3, 218. 36	
J. D. Reid, commercial agent, Dunfermline	756. 63	
W. H. Robertson, consul, Port Hope	8, 567. 31	
W. T. Rice, consul, Horgen	1, 544. 81	
A. Roberts, consul, Hamilton	1, 191. 00	
F. Raine, consul, Berlin	3, 937. 29	
O. E. Reimer, consul, Santiago, C. V.	777. 50	
J. A. Reiberg, vice-consul-general, Guayaquil	147. 50	
H. B. Ryder, consul, Copenhagen	685. 00	
J. A. Read, vice-consul, San Domingo	442. 00	
L. G. Reed, consul, Barbadoes	447. 00	
G. W. Roosevelt, consul, Bordeaux	2, 931. 73	
S. G. Ruby, consul, Belfast	3, 560. 45	
A. J. Reid, consul, Dublin	1, 000. 00	
G. W. Savage, consul, Belfast	2, 542. 51	
L. M. Shaffer, commercial agent, Port Hope	1, 505. 45	
A. G. Studer, consul, Singapore	3, 669. 44	
R. J. Stevens, consul, Victoria	405. 00	
E. J. Smithers, consul, Chin-Kiang	1, 693. 50	
C. Seymour, consul, Canton	1, 935. 00	
W. J. Sulis, vice-consul, Singapore	43. 79	
V. A. Sartori, consul, Leghorn	1, 372. 75	
H. M. Sewall, consul-general, Apia	30. 00	
H. A. Shackelford, consul, Nantes	302. 50	
J. H. Smith, commercial agent, Mayence	3, 127. 34	
Z. T. Sweeney, consul-general, Constantinople	709. 00	
S. M. Simmons, vice-consul, Piedras Negras	238. 19	
J. H. Stewart, consul, Antwerp	2, 221. 50	
J. Schoenhof, consul, Tunstall	2, 036. 68	
O. H. Simons, consul, Hong-Kong	3, 995. 19	
W. Slade, consul, Brussels	1, 483. 37	
W. P. Sutton, consul, Matamoros	117. 72	
L. Strube, vice-consul, Bremen	368. 69	
R. Schneider, consul, Crefeld	3, 144. 30	
L. A. Spalding, consul, Aix-la-Chapelle	2, 178. 50	
E. E. Smith, consul, Liberia	55. 93	
H. J. Sprague, consul, Gibraltar	516. 50	
A. Somellán, vice-consul, Sagua la Grande	7. 50	
E. W. Smith, consul, Mozambique	1. 00	
J. Smith, consul, Nottingham	892. 50	
T. H. Sherman, consul, Liverpool	10, 261. 67	
E. C. Spooner, consul, Prague	3, 354. 65	
E. Schnyler, consul-general, Cairo	38. 00	
J. M. Savage, consul, Belfast	59. 34	
H. M. Starkloff, consul, Bremen	2, 230. 00	
H. W. Severance, consul-general, Honolulu	1, 118. 00	
W. B. Sorsby, consul-general, Guayaquil	431. 00	
J. A. Springer, vice-consul-general, Havana	1, 592. 60	
W. Strenli, vice-consul, Horgen	146. 74	
F. H. Schenck, consul, Barcelona	672. 69	
R. Stalker, vice-consul, Tangier	15. 00	
N. Smith, consul, Three Rivers	407. 50	
Carried forward	584, 489. 83	378, 633, 562. 89

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Consular Fees—Continued.

Brought forward	584,489.83	\$378,633,562.80
A. J. Sampson, consul, Paso del Norte.....	2,614.91	
M. D. Sampson, consul, St. John's.....	1,528.20	
J. E. W. Thompson, consul, Hayti.....	805.50	
T. T. Tunstall, consul, San Salvador.....	2.50	
M. H. Twitchell, consul, Kingston.....	1,510.00	
J. Turner, consul, Amherstburgh.....	1,104.50	
M. A. Turner, consul, St. Thomas.....	544.00	
J. W. Taylor, consul, Winnipeg.....	711.00	
J. A. Tibbetts, consul, Bradford.....	3,680.49	
Treasurer United States.....	798.00	
C. B. Trail, consul, Marseilles.....	1,536.77	
R. W. Turner, consul, Cadiz.....	122.50	
G. C. Tanner, consul, Chemnitz.....	101.00	
F. H. Underwood, consul, Glasgow.....	1,633.72	
V. Vifquain, consul, Colon.....	1,946.94	
J. F. Van Ingen, consul, Talcahuano.....	54.00	
J. Visser, consul, Rotterdam.....	1,346.67	
G. Verhulst, vice-consul, Ghent.....	288.58	
J. F. Valls, vice-consul, Matamoras.....	341.00	
F. H. Wigfall, consul, Leeds.....	3,504.98	
T. M. Waller, consul-general, London.....	4,287.40	
J. C. A. Wingate, consul, Foo Chow.....	58.50	
H. G. Wood, vice-consul, Batavia.....	427.50	
R. O. Williams, consul-general, Havana.....	21,039.07	
W. De H. Washington, commercial agent, London.....	1,248.91	
J. F. Winter, consul, Mannheim.....	82.50	
W. Walling, consul, Leith.....	1,195.50	
S. M. Whelpley, vice-consul, Barranquilla.....	5,676.10	
J. Whelan, consul, Port Erie.....	839.00	
W. D. Warner, consul, Cologne.....	2,670.75	
C. Wood, late consul, La Rochelle.....	297.46	
I. G. Worden, commercial agent, Wallaceburg.....	246.00	
W. T. Walthall, consul, Demarara.....	816.25	
J. D. Washburn, minister, Switzerland.....	845.00	
E. C. Weitup, consul, Sonneberg.....	795.90	
D. M. White, consul, Sherbrooke.....	4,090.09	
W. H. H. Webster, commercial agent, Chatham.....	612.38	
C. H. Way, consul-general, St. Petersburg.....	15.00	
R. E. Withers, consul, Hong Kong.....	6,789.82	
O. F. Williams, consul, Havre.....	519.50	
W. Ward, consul, Leeds.....	43.96	
M. Wapolski, vice-consul, Batavia.....	67.50	
L. J. Walker, consul, Dunfermline.....	1,856.72	
A. Willard, consul, Guaymas.....	372.50	
G. S. William, consul, Nottingham.....	1,676.33	
A. R. Webb, consul, Manila.....	747.00	
J. Worthington, consul, Malta.....	128.00	
A. B. Wood, consul, Belfast.....	4,594.34	
J. J. Young, vice-consul, Tahiti.....	85.93	
E. Young, consul, Windsor.....	425.00	
		670,433.98

From Registers' and Receivers' Fees.

Commissioner of the General Land Office.....	10.00	
M. L. Allison, receiver of public moneys, Gunnison, Colo.....	1,226.79	
F. T. Anderson, receiver of public moneys, Del Norte, Colo.....	5,593.11	
J. V. Admire, receiver of public moneys, Kingfisher, Okla.....	42,845.45	
L. K. Aaker, receiver of public moneys, Crookston, Minn.....	14,472.08	
G. N. Ayres, receiver of public moneys, Rapid City, Dak.....	6,790.36	
N. H. Alexander, receiver of public moneys, Montgomery, Ala.....	20,111.24	
J. E. Budd, receiver of public moneys, Stockton, Cal.....	9,979.11	
T. H. Bell, receiver of public moneys, Visalia, Cal.....	3,417.27	
T. W. Burchinell, receiver of public moneys, Leadville, Colo.....	3,067.19	
B. F. Burch, receiver of public moneys, Oregon, City, Oregon.....	26,824.51	
L. F. Boyd, receiver of public moneys, Bayfield, Wis.....	3,322.93	
L. A. Burke, receiver of public moneys, Aberdeen, Dak.....	7,354.20	
O. W. Bair, receiver of public moneys, Huron, Dak.....	17,622.72	
H. C. Branstetter, receiver of public moneys, Boise City, Idaho.....	1,390.38	
C. M. Barnes, receiver of public moneys, Guthrie, Okla.....	58,488.50	
F. Babcock, receiver of public moneys, Des Moines, Iowa.....	515.45	
H. M. Bickel, receiver of public moneys, Larned, Kans.....	134.02	
A. H. Baker, receiver of public moneys, Grand Island, Nebr.....	9,325.74	
G. B. Blakely, receiver of public moneys, Sydney, Nebr.....	12,479.40	
A. S. Baldwin, receiver of public moneys, North Platte, Neb.....	360.00	
Jas. Bruner, receiver of public moneys, Los Cruces, N. Mex.....	593.99	
T. J. Butler, receiver of public moneys, Prescott, Ariz.....	4,486.21	
W. M. Berger, receiver of public moneys, Santa Fé, N. Mex.....	7,400.75	
F. S. Baker, receiver of public moneys, Harrison, Ark.....	8,605.70	
Carried forward	266,407.10	379,303,996.87

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Registers' and Receivers' Fees—Continued.

Brought forward	\$266,407.10	\$379,303,996.87
C. W. Banks, receiver of public moneys, Salina, Kans.	2,360.82	
F. D. Bangsner, receiver of public moneys, Dardanelle, Ark.	1,704.48	
J. H. Craddock, receiver of public moneys, Marysville, Cal.	3,353.28	
L. B. Cornell, receiver of public moneys, Spokane Falls, Wash.	17,313.04	
A. B. Charde, receiver of public moneys, Niobrara, Nebr.	6,418.92	
E. L. Chapman, receiver of public moneys, Larned, Kans.	6,210.20	
A. W. Crites, receiver of public moneys, Chadron, Nebr.	5,163.74	
A. E. Carpenter, receiver of public moneys, Watertown, Dak.	7,735.53	
J. T. Carlin, receiver of public moneys, Bozeman, Mont.	5,043.16	
W. H. Daulison, receiver of public moneys, Blackfoot, Idaho.	7,763.96	
F. S. DeMers, receiver of public moneys, Fargo, Dak.	15,657.53	
J. J. Dolan, receiver of public moneys, Los Cruces, N. Mex.	3,453.18	
C. E. Drake, receiver of public moneys, Tucson, Ariz.	3,563.95	
A. W. Eibeshutz, receiver of public moneys, Independence, Cal.	1,272.97	
W. R. Edgar, receiver of public moneys, Ironton, Mo.	2,523.73	
J. McC. Ellis, receiver of public moneys, Denver, Colo.	19,762.16	
E. W. Eakin, receiver of public moneys, Pierre, Dak.	848.66	
H. C. Fink, receiver of public moneys, Montrose, Colo.	2,900.51	
F. M. Foote, receiver of public moneys, Evanston, Wyo.	745.36	
C. M. Foree, receiver of public moneys, Lewiston, Idaho.	4,759.82	
S. L. Frazier, receiver of public moneys, Duluth, Minn.	1,953.74	
E. N. Fitch, receiver of public moneys, Reed City, Mich.	1,923.28	
F. R. Farr, receiver of public moneys, Eau Claire, Wis.	753.53	
E. P. Freeman, receiver of public moneys, Marshall, Minn.	5,884.57	
R. L. Freeman, receiver of public moneys, Visalia, Cal.	10,574.76	
W. M. Garrard, receiver of public moneys, Cheyenne, Wyo.	1,884.30	
F. H. Galbraith, receiver of public moneys, Neligh, Nebr.	2,188.63	
S. G. Glover, receiver of public moneys, Valentine, Nebr.	8,851.96	
M. W. Gibbs, receiver of public moneys, Little Rock, Ark.	1,314.04	
Leroy Grant, receiver of public moneys, Cheyenne, Wyo.	5,391.52	
C. C. Goodale, receiver of public moneys, Lamar, Colo.	3,709.47	
W. E. Griffin, receiver of public moneys, Eureka, Nev.	522.00	
R. W. Hutchins, receiver of public moneys, Humboldt, Kans.	3,825.52	
J. H. Hughes, receiver of public moneys, Spokane Falls, Wash.	4,282.84	
J. J. Hoge, receiver of public moneys, Booneville, Mo.	1,699.56	
C. Hendley, receiver of public moneys, Huntsville, Ala.	15,817.76	
J. R. Hayden, receiver of public moneys, Olympia, Wash.	49,755.04	
D. W. Hutchinson, receiver of public moneys, Bismarck, Dak.	12,290.45	
A. J. Harvis, receiver of public moneys, Kirwin, Kans.	7,101.13	
A. Hall, receiver of public moneys, Miles City, Mont.	1,068.22	
W. S. Howell, receiver of public moneys, Helena, Mont.	22,008.11	
E. T. Hudson, receiver of public moneys, Lincoln, Nebr.	953.75	
C. E. Hager, receiver of public moneys, Denver, Colo.	19,724.71	
W. A. Imes, receiver of public moneys, Bozeman, Mont.	456.50	
E. James, receiver of public moneys, Carson City, Nev.	932.63	
W. C. Jordan, receiver of public moneys, Montgomery, Ala.	2,790.33	
H. M. Jacoway, receiver of public moneys, Dardanelle, Ark.	3,211.96	
A. C. Jones, receiver of public moneys, Helena, Mont.	17,621.53	
A. L. King, receiver of public moneys, Harrison, Ark.	5,532.43	
J. B. Kilborn, receiver of public moneys, Pueblo, Colo.	14,247.26	
J. E. Kelley, receiver of public moneys, Bloomington, Nebr.	3,764.02	
J. L. Knight, receiver of public moneys, Topeka, Kans.	190.71	
S. S. Kepler, receiver of public moneys, Eau Claire, Wis.	2,873.05	
H. Kelly, receiver of public moneys, Burns, Oregon.	4,848.38	
A. E. Lomez, receiver of public moneys, Natchitoches, La.	6,037.32	
J. F. Linticum, receiver of public moneys, Sacramento, Cal.	9,481.75	
J. J. Lambert, receiver of public moneys, Rapid City, Dak.	2,512.20	
J. W. Leigh, receiver of public moneys, San Francisco, Cal.	11,544.78	
S. I. Lora, receiver of public moneys, Central City, Colo.	3,473.58	
E. M. Love, receiver of public moneys, Valentine, Nebr.	2,235.08	
J. Lafabre, receiver of public moneys, Deadwood, Dak.	4,765.42	
M. T. La Follette, receiver of public moneys, Chamberlain, Dak.	5,060.77	
A. Lundvall, receiver of public moneys, Neligh, Nebr.	2,936.17	
F. Lesnet, receiver of public moneys, Roswell, N. Mex.	1,631.64	
J. M. Martin, receiver of public moneys, New Orleans, La.	14,542.64	
W. McLawrin, receiver of public moneys, Jackson, Miss.	5,443.70	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa.	462.53	
M. H. Maynard, receiver of public moneys, Marquette, Mich.	8,848.09	
M. D. McHenry, receiver of public moneys, Des Moines, Iowa.	123.47	
W. J. McClure, receiver of public moneys, Cœur D'Alene, Idaho.	3,249.34	
J. B. McGomigal, receiver of public moneys, Obelin, Kans.	20,959.05	
C. P. Maginnis, receiver of public moneys, Duluth, Minn.	5,164.66	
C. F. Macdonald, receiver of public moneys, St. Cloud, Minn.	6,623.44	
R. M. McCulley, receiver of public moneys, Walla Walla, Wash.	700.00	
W. O. Mills, receiver of public moneys, Eureka, Nev.	920.45	
G. C. McKee, receiver of public moneys, Jackson, Miss.	23,088.85	
C. J. MacLeod, receiver of public moneys, Aberdeen, Dak.	5,408.70	
A. C. McClelland, receiver of public moneys, La Grange, Oregon.	5,981.38	
M. M. Neeves, receiver of public moneys, Sidney, Nebr.	4,004.75	
W. B. Newman, receiver of public moneys, Ironton, Mo.	4,458.60	

Carried forward

785,372.25 379,303,996.87

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Registers' and Receivers' Fees—Continued.

Brought forward.....	\$785,372.25	\$379,303,996.87
S. V. Newell, receiver of public moneys, Central City, Colo.....	214.00	
J. J. Orr, receiver of public moneys, Buffalo, Wyo.....	5,684.87	
O. T. Outhouse, receiver of public moneys, La Grande, Oregon.....	4,159.11	
J. O'Keane, receiver of public moneys, Vancouver, Wash.....	10,174.97	
P. O'Malley, receiver of public moneys, Menasha, Wis.....	668.83	
J. H. Polk, receiver of public moneys, Los Angeles, Cal.....	12,374.90	
O. Perrin, receiver of public moneys, Stockton, Cal.....	1,727.71	
E. T. Pittman, receiver of public moneys, Durango, Colo.....	1,923.06	
G. W. Parks, receiver of public moneys, Salt Lake City, Utah.....	438.90	
Z. T. Powers, receiver of public moneys, Chadron, Nebr.....	14,544.98	
H. C. Pickels, receiver of public moneys, Folsom, N. Mex.....	2,257.41	
J. Perrault, receiver of public moneys, Boise City, Idaho.....	3,525.02	
A. J. Quindley, receiver of public moneys, Little Rock, Ark.....	9,459.29	
F. F. Randolph, receiver of public moneys, Watertown, Dak.....	8,965.04	
J. T. Rogers, receiver of public moneys, Grand Forks, Dak.....	1,889.76	
W. M. Stone, acting commissioner, General Land Office.....	31.03	
D. J. Sullivan, receiver of public moneys, Prescott, Ariz.....	4,050.24	
J. C. Street, receiver of public moneys, Huntsville, Ala.....	723.86	
J. S. Swan, receiver of public moneys, Glenwood Springs, Colo.....	5,333.11	
J. H. Shrock, receiver of public moneys, Lamar, Colo.....	3,268.74	
W. T. Shaffer, receiver of public moneys, Evanston, Wyo.....	1,801.50	
C. A. Stockslager, receiver of public moneys, Hailey, Idaho.....	4,122.25	
T. W. Slusher, receiver of public moneys, The Dalles, Oregon.....	6,345.72	
H. Sherman, jr., receiver of public moneys, Salt Lake City, Utah.....	14,170.23	
S. S. Smith, receiver of public moneys, Devils Lake, Dak.....	7,980.67	
V. J. Shipman, receiver of public moneys, Gainesville, Fla.....	17,345.36	
A. F. Searl, late receiver of public moneys, Salina, Kans.....	158.89	
J. Schleyer, receiver of public moneys, Wakeeny, Kans.....	22,567.74	
C. Spalding, receiver of public moneys, Topeka, Kans.....	595.08	
J. Steinmetz, receiver of public moneys, McCook, Nebr.....	16,393.75	
J. A. Spradling, receiver of public moneys, Santa Fe, N. Mex.....	1,750.50	
F. W. Smith, receiver of public moneys, Tucson, Ariz.....	1,983.10	
E. B. Sanders, receiver of public moneys, Wausau, Wis.....	3,140.88	
J. V. Scott, receiver of public moneys, Shaasta, Cal.....	9,878.13	
J. I. Stokes, receiver of public moneys, Grand Forks, Dak.....	7,419.75	
W. A. Smiley, receiver of public moneys, Booneville, Mo.....	2,760.07	
D. S. Sheets, receiver of public moneys, Durango, Colo.....	1,541.23	
S. Sweetland, receiver of public moneys, Vancouver, Wash.....	8,516.96	
Wm. Townsend, receiver of public moneys, Lake View, Oregon.....	4,730.48	
J. E. Thornton, receiver of public moneys, Camden, Ark.....	4,322.63	
A. L. Towle, receiver of public moneys, O'Neill, Nebr.....	1,095.72	
S. Thanbouser, receiver of public moneys, Garden City, Kans.....	1,280.28	
J. Treacey, receiver of public moneys, North Platte, Nebr.....	34,026.35	
J. Taylor, receiver of public moneys, Garden City, Kans.....	11,716.85	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	7,705.62	
E. A. Umland, receiver of public moneys, Taylor's Falls, Minn.....	854.06	
T. M. Vance, receiver of public moneys, North Yakima, Wash.....	9,421.00	
A. Wood, receiver of public moneys, Susanville, Cal.....	3,865.46	
A. H. Wear, receiver of public moneys, Springfield, Mo.....	4,084.02	
D. J. Wilcox, receiver of public moneys, Walla Walla, Wash.....	8,341.45	
B. S. Williams, receiver of public moneys, Yankton, Dak.....	658.94	
R. W. Wheelock, receiver of public moneys, Mitchell, Dak.....	10,705.50	
A. J. Wiley, receiver of public moneys, Humboldt, Cal.....	307.70	
P. K. Weiser, receiver of public moneys, Tracey, Minn.....	802.82	
H. R. Williams, receiver of public moneys, Springfield, Mo.....	9,709.03	
W. Westerman, receiver of public moneys, St. Cloud, Minn.....	3,564.66	
F. M. Ziebach, receiver of public moneys, Yankton, Dak.....	4,163.15	

1,128,636.61

From Labor, Drayage, and Storage, 1890.

S. J. Anderson, collector, Portland, Me.....	3,654.64
D. B. Booth, collector, Mobile, Ala.....	11.50
Jas. Burns, collector, Kansas City, Mo.....	66.05
A. D. Bissell, collector, Buffalo, N. Y.....	3.70
D. O. Barr, collector, Pitsburgh, Pa.....	348.10
R. G. Banks, collector, Norfolk, Va.....	14.90
C. F. Bailey, collector, Corpus Christi, Tex.....	331.40
J. M. Bailey, collector, Albany, N. Y.....	84.96
G. P. Bray, collector, Salem, Mass.....	2.19
H. M. Barlow, collector, Wilmington, Del.....	28.20
C. G. Brewster, collector, Corpus Christi, Tex.....	986.40
A. W. Beard, collector, Boston, Mass.....	2,797.71
D. J. Campau, collector, Detroit, Mich.....	2,679.50
A. D. Cole, collector, Albany, N. Y.....	22.90
J. Cadwalader, collector, Philadelphia, Pa.....	145.04
T. V. Cooper, collector, Philadelphia, Pa.....	5,154.99
J. O. Churchhill, collector, St. Louis, Mo.....	1,395.80
J. J. Cocks, collector, Brazos, Tex.....	48.84

Carried forward..... 17,776.82 380,432,633.48

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Labor, Drayage, and Storage, 1890—Continued.

Brought forward	\$17, 776. 82	\$380, 432, 633. 48
N. W. Cuney, collector, Galveston, Tex	1, 115. 04	
D. R. Collier, collector, Louisville, Ky	315. 34	
W. G. Clark, collector, Mobile, Ala	6. 30	
D. R. Coffin, acting collector, Louisville, Ky	69. 75	
C. Dodge, collector, Georgetown, D. C.	396. 43	
J. F. Dravo, collector, Pittsburgh, Pa	120. 70	
R. F. Dodge, collector, Salem, Mass	12. 15	
J. B. Erhardt, collector, New York, N. Y.	31, 025. 51	
C. G. Edwards, collector, St. Paul, Minn.	376. 45	
J. T. Gatright, collector, Louisville, Ky	175. 23	
J. B. Grooms, collector, Baltimore, Md	1, 885. 40	
G. M. Gleason, collector, Oswegatchie, N. Y.	6. 00	
W. Goddard, collector, Fairfield, Conn	7. 60	
R. Guffen, collector, Kansas City, Mo	29. 80	
M. B. Garey, collector, Cuyahoga, Ohio	179. 75	
C. C. Hubbard, collector, Hartford, Conn	400. 00	
P. M. Hildebrand, collector, Indianapolis, Ind	59. 80	
T. L. Harrison, collector, Oswegatchie, N. Y.	24. 00	
G. H. Hopkins, collector, Detroit, Mich	1, 604. 34	
B. F. Jonas, collector, New Orleans, La	84. 08	
R. C. Jordan, collector, Omaha, Nebr	13. 50	
J. D. Jervay, collector, Charleston, S. C	17. 75	
T. F. Johnson, collector, Savannah, Ga	13. 05	
A. M. Kuhn, collector, Indianapolis, Ind	2. 20	
H. H. Lyman, collector, Oswego, N. Y	1, 882. 68	
J. V. Linde, collector, St. Joseph, Mo	102. 10	
J. A. Limbird, collector, St. Joseph, Mo	37. 00	
E. D. Linn, collector, Saluria, Tex	6. 00	
W. J. Morgan, collector, Buffalo, N. Y	115. 60	
W. H. McLyman, collector, Miami, Ohio	219. 63	
J. McWilliams, collector, Providence, R. I.	758. 08	
W. J. McKinnie, collector, Cuyahoga, Ohio	407. 99	
W. M. Marin, collector, Baltimore, Md	679. 44	
O. McLaughlin, collector, Dubuque, Iowa	50	
I. B. Poucher, collector, Oswego, N. Y	59. 78	
T. G. Phelps, collector, San Francisco, Cal	1, 300. 85	
E. J. Pennypacker, collector, Wilmington, N. C	951. 24	
R. B. Kentfro, collector, Brazos, Tex	526. 36	
L. Saltonstall, collector, Boston, Mass	7, 577. 01	
A. Smith, jr., collector, Cincinnati, Ohio	1, 003. 02	
C. C. Sweeney, collector, Galveston, Tex	115. 52	
T. T. Tobin, collector, Memphis, Tenn	323. 85	
J. F. Wheaton, collector, Savannah, Ga	109. 89	
J. W. Wakefield, collector, Bath, Me	112. 50	
H. C. Warmouth, New Orleans, La	278. 52	

72, 364. 56

From Labor, Drayage, and Storage 1889:

C. F. Bailey, collector, Corpus Christi, Tex	100. 40
J. Cadwalader, collector, Philadelphia, Pa	58. 67
C. G. Edwards, collector, St. Paul, Minn	49. 45
J. B. Erhardt, collector, New York, Y. Y.	117. 51
W. J. McKinnie, collector, Cuyahoga, Ohio	45. 85
C. C. Sweeney, collector, Galveston, Tex	120. 30

492. 18

From Services of United States Officers, 1890.

T. J. Arnold, collector, San Diego, Cal	66. 85
R. H. Arbuckle, collector, Erie, Pa	11. 00
S. F. Anderson, collector, Portland, Me	1, 749. 19
C. M. Bradshaw, collector, Puget Sound, Wash	1, 779. 50
J. R. Berry, collector, San Diego, Cal	12. 00
R. G. Banks, collector, Norfolk	6. 00
C. F. Bailey, collector, Corpus Christi, Tex	378. 00
A. D. Bissell, collector, Buffalo, N. Y	140. 85
J. C. Bixbee, collector, New Haven, Conn	50. 00
G. G. Benedict, collector, Vermont, Vt	4, 913. 50
C. G. Brewster, collector, Corpus Christi, Tex	940. 00
A. W. Beard, collector, Boston, Mass	10, 946. 01
D. J. Campan, collector, Detroit, Mich	531. 13
J. Cadwalader, collector, Philadelphia, Pa	773. 00
T. V. Cooper, collector, Philadelphia, Pa	18, 821. 22
O. W. Cutler, collector, Niagara, N. Y	3, 598. 40
J. O. Churchill, collector, St. Louis, Mo	25. 00
H. De B. Clay, collector, Yorktown, Va	557. 00

Carried forward..... 45, 298. 65 380, 505, 490, 22

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Services of United States Officers, 1890—Continued.

Brought forward.....	\$45,298.05	\$380,505,400.22
C. H. Call, collector, Superior, Mich.....	99.83	
N. W. Cuney, collector, Galveston, Tex.....	211.77	
D. R. Collier, collector, Louisville, Ky.....	900.00	
W. G. Clark, collector, Mobile, Ala.....	66.00	
F. P. Clark, collector, Paso del Norte, Tex.....	801.10	
J. H. Cozzens, collector, Newport, R. I.....	12.00	
J. M. Clark, collector, Chicago, Ill.....	1,612.16	
C. Dodge, collector, Georgetown, D. C.....	101.96	
J. B. Erhardt, collector, New York, N. Y.....	132,239.79	
C. G. Edwards, collector, St. Paul, Minn.....	3,625.93	
J. B. Groome, collector, Baltimore, Md.....	15,218.84	
G. M. Gleason, collector, Oswegatchie, N. Y.....	734.72	
J. T. Gatright, collector, Louisville, Ky.....	180.00	
H. Geer, collector, Huron, Mich.....	5,213.19	
F. B. Goss, collector, Barnstable, Mass.....	283.40	
J. M. Glazier, collector, Erie, Pa.....	27.00	
T. L. Harrison, collector, Oswegatchie, N. Y.....	2,283.40	
J. D. Hopkins, collector, Frenchman's Bay, Maine.....	10.00	
J. V. Harris, collector, Key West, Fla.....	330.40	
G. Hinds, collector, Wilmington, Cal.....	78.00	
J. F. Horr, collector, Key West, Fla.....	3,823.70	
W. Hobing, collector, Genesee, N. Y.....	444.10	
J. Hobson, collector, Astoria, Oregon.....	23.00	
W. T. Hopper, collector, Perth Amboy, N. J.....	300.00	
G. H. Hopkins, collector, Chicago, Ill.....	367.52	
B. F. Jonas, collector, New Orleans, La.....	964.12	
T. D. Jervoy, collector, Charleston, S. C.....	265.00	
T. F. Johnson, collector, Savannah, Ga.....	136.47	
T. B. Johnston, collector, Charleston, S. C.....	20.00	
O. Kelly, collector, Perth Amboy, N. J.....	250.00	
C. Krez, collector, Milwaukee, Wis.....	75.00	
A. H. Kellam, collector, New Haven, Conn.....	29.17	
J. Low, collector, Niagara, N. Y.....	1,309.60	
B. P. Lee, collector, Yorktown, Va.....	36.00	
E. D. Linn, collector, Saluria, Tex.....	129.00	
H. B. Moore, collector, Duluth, Minn.....	34.00	
W. J. Morgan, collector, Buffalo, N. Y.....	2,720.05	
J. McWilliams, collector, Providence, R. I.....	730.00	
W. R. Mayo, collector, Norfolk, Va.....	36.00	
J. W. Martin, late collector, Genesee, N. Y.....	101.20	
J. Magoffin, collector, Paso Del Norte, Tex.....	300.00	
W. M. Marine, collector, Baltimore, Md.....	5,282.80	
C. Y. Osburn, collector, Superior, Mich.....	10.32	
T. G. Phelps, collector, San Francisco, Cal.....	17,319.94	
E. J. Pennypacker, collector, Wilmington, N. C.....	114.00	
D. S. Presson, collector, Gloucester, Mass.....	754.96	
E. Redman, collector, Frenchman's Bay, Me.....	100.00	
R. T. Rundlett, collector, Wiscasset, Me.....	72.00	
R. B. Rentfro, collector, Brazos, Tex.....	12.00	
B. B. Smalley, collector, Vermont, Vt.....	106.50	
L. Saltonstall, collector, Boston, Mass.....	23,256.74	
A. F. Seeburger, collector, Chicago, Ill.....	3,110.07	
C. C. Sweeney, collector, Galveston, Tex.....	20.48	
A. Smith, jr., collector, Cincinnati, Ohio.....	1,003.34	
W. M. Stark, collector, New London, Conn.....	156.79	
W. H. Saxton, collector, New London, Conn.....	46.65	
F. A. Vaughan, collector, Sag Harbor, N. Y.....	342.00	
J. F. Wheaton, collector, Savannah, Ga.....	344.68	
H. C. Warmouth, collector, New Orleans, La.....	3,110.16	

From Services of United States Officers, 1889.

C. F. Bailey, collector, Corpus Christi, Tex.....	87.00
C. M. Bradshaw, collector, Puget Sound, Wash.....	122.50
V. B. Chase, collector, Barnstable, Mass.....	112.50
O. W. Cutler, collector, Niagara, N. Y.....	840.00
J. B. Erhardt, collector, New York, N. Y.....	1,980.40
C. G. Edwards, collector, St. Paul, Minn.....	322.72
H. Geer, collector, Huron, Mich.....	704.30
J. V. Harris, collector, Key West, Fla.....	326.90
T. L. Harrison, collector, Oswegatchie, N. Y.....	247.84
O. Kelly, collector, Perth Amboy, N. Y.....	50.00
H. B. Moore, collector, Duluth, Minn.....	2.00
J. W. Martin, late collector, Genesee, N. Y.....	49.40
J. Magoffin, collector, Paso del Norte, Tex.....	98.90
W. A. Mahoney, collector, Fernandina, Fla.....	45.00
D. S. Presson, collector, Gloucester, Mass.....	269.23
C. W. Roberts, collector, Bangor, Me.....	2.40

Carried forward..... 5,261.09 380,732,081.72

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Services of United States Officers, 1889—Continued.

Brought forward	\$5,261.09	\$380,782,081.72
E. Redman, collector, Frenchman's Bay, Me.....	10.00	
R. T. Rundlett, collector, Wisconsin, Me.....	5.93	
C. C. Sweeney, collector, Galveston, Tex.....	.80	
A. F. Seeberger, collector, Chicago, Ill.....	248.90	
		5,526.72

From Weighing Fees, 1890.

S. J. Anderson, collector, Portland, Me.....	57.77	
H. M. Barlow, collector, Wilmington, Del.....	1,556.09	
A. W. Beard, collector, Boston, Mass.....	1,297.71	
C. G. Brewster, collector, Corpus Christi, Tex.....	808.04	
D. O. Barr, collector, Pittsburgh, Pa.....	77.77	
C. F. Bailey, collector, Corpus Christi, Tex.....	7.00	
D. J. Campan, collector, Detroit, Mich.....	19.35	
T. V. Cooper, collector, Philadelphia, Pa.....	1,902.97	
J. Cadwalader, collector, Philadelphia, Pa.....	38.40	
N. W. Cuney, collector, Galveston, Tex.....	811.57	
J. M. Clark, collector, Chicago, Ill.....	13.00	
J. B. Erhardt, collector, New York, N. Y.....	45,372.67	
J. B. Groome, collector, Baltimore, Md.....	1,118.74	
J. T. Gatright, collector, Louisville, Ky.....	50.00	
G. H. Hopkins, collector, Chicago, Ill.....	7.77	
B. F. Jonas, collector, New Orleans, La.....	357.98	
W. M. Marine, collector, Baltimore, Md.....	83.48	
J. McWilliams, collector, Providence, R. I.....	10.82	
T. G. Phelps, collector, San Francisco, Cal.....	7,112.93	
R. B. Rentfro, collector, Brazos, Tex.....	54.30	
L. Saltonstall, collector, Boston, Mass.....	2,560.74	
A. F. Seeberger, collector, Chicago, Ill.....	4.00	
F. A. Vaughan, collector, Sag Harbor, N. Y.....	.60	
H. C. Warmouth, collector, New Orleans, La.....	542.80	
		63,866.50

From Weighing Fees, 1889.

J. B. Erhardt, collector, New York, N. Y.....	150.50
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From Customs Officers' Fees, 1890.

S. J. Anderson, collector, Portland, Me.....	3,969.53	
T. J. Arnold, collector, San Diego, Cal.....	425.95	
A. W. Beard, collector, Boston, Mass.....	12,094.07	
J. R. Berry, collector, San Diego, Cal.....	170.82	
J. Cadwalader, collector, Philadelphia, Pa.....	846.88	
T. V. Cooper, collector, Philadelphia, Pa.....	21,672.33	
F. P. Clark, collector, Paso del Norte, Tex.....	730.80	
J. M. Clark, collector, Chicago, Ill.....	3,614.40	
J. B. Erhardt, collector, New York, N. Y.....	192,623.65	
J. B. Groome, collector, Baltimore, Md.....	9,272.81	
B. F. Jonas, collector, New Orleans, La.....	2,959.44	
J. Magoffin, collector, Paso del Norte, Tex.....	256.20	
W. M. Marine, collector, Baltimore, Md.....	3,719.73	
T. G. Phelps, collector, San Francisco, Cal.....	17,756.28	
A. F. Seeberger, collector, Chicago, Ill.....	7,660.00	
L. Saltonstall, collector, Boston, Mass.....	22,237.25	
H. C. Warmouth, collector, New Orleans, La.....	9,706.68	
		300,716.82

From Customs Officers' Fees, 1889.

T. J. Arnold, collector, San Diego, Cal.....	18.31	
J. B. Erhardt, collector, New York, N. Y.....	969.29	
George Hinds, collector, Wilmington, Cal.....	241.05	
J. Magoffin, collector, Paso del Norte, Tex.....	84.20	
		1,312.85

From Mileage of Examiners.

A. W. Beard, collector, Boston, Mass.....	737.58	
J. B. Erhardt, collector, New York, N. Y.....	2,821.52	
T. V. Cooper, collector, Philadelphia, Pa.....	27.60	
L. Saltonstall, collector, Boston, Mass.....	1,325.86	
		4,912.56

Carried forward	381,167,576.67
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STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward..... \$381,167,576.67

From Fines, Penalties, and Forfeitures—Customs, 1890.

T. J. Arnold, collector, San Diego, Cal.....	34.52
H. Abraham, collector, Portland, Oregon.....	5,292.09
W. H. Alexander, collector, Omaha, Nebr.....	15.04
S. J. Anderson, collector, Portland, Me.....	176.06
R. H. Arbuckle, collector, Erie, Pa.....	3.60
A. A. Burleigh, collector, Aroostook, Me.....	1,129.38
D. O. Barr, collector, Pittsburgh, Pa.....	4.00
H. M. Barlow, collector, Wilmington, Del.....	49.11
J. R. Berry, collector, San Diego, Cal.....	3.80
J. M. Bailey, collector, Albany, N. Y.....	27.14
C. G. Brewster, collector, Corpus Christi, Tex.....	310.22
G. G. Benedict, collector, Vermont, Vt.....	375.96
W. E. Bond, collector, Albemarle, N. C.....	40.00
R. G. Banks, collector, Norfolk, Va.....	125.14
A. W. Beard, collector, Boston, Mass.....	296.12
C. M. Bradshaw, collector, Puget Sound, Wash.....	10,803.93
C. F. Bailey, collector, Corpus Christi, Tex.....	181.93
Jas. Burns, collector, Kansas City, Mo.....	58.00
J. C. Bynbee, collector, New Haven, Conn.....	3.30
D. B. Booth, collector, Mobile, Ala.....	1.90
A. D. Bissell, collector, Buffalo, N. Y.....	9.37
G. P. Bray, collector, Salem, Mass.....	10.00
T. V. Cooper, collector, Philadelphia, Pa.....	926.23
N. W. Cuney, collector, Galveston, Tex.....	126.16
J. O. Churchill, collector, St. Louis, Mo.....	120.64
D. R. Collier, collector, Louisville, Ky.....	44.50
F. P. Clark, collector, Paso del Norte, Tex.....	1,377.18
H. DeB. Clay, collector, Yorktown, Va.....	140.00
W. G. Clark, collector, Mobile, Ala.....	109.63
C. H. Call, collector, Superior, Mich.....	651.28
J. M. Clark, collector, Chicago, Ill.....	157.54
J. B. Cox, collector, Evansville, Ind.....	6.30
J. H. Cozzens, collector, Newport, R. I.....	52.16
J. J. Cocke, collector, Brazos, Tex.....	129.40
D. J. Campau, collector, Detroit, Mich.....	396.50
R. Calvert, collector, La Crosse, Wis.....	4.18
A. D. Cole, collector, Albany, N. Y.....	11.50
J. Cadwalader, collector, Philadelphia, Pa.....	13.82
O. W. Cutler, collector, Humboldt, Cal.....	10.00
C. Dodge, collector, Georgetown, D. C.....	164.67
J. H. Devaux, collector, Brunswick, Ga.....	169.51
J. B. Erhardt, collector, New York, N. Y.....	80,152.75
A. C. Egarter, collector, Wheeling, W. Va.....	100.00
C. G. Edwards, collector, St. Paul, Minn.....	2,157.84
G. B. Edomads, collector, Fairfield, Conn.....	2.61
J. W. Fisher, collector, Richmond, Va.....	24.06
J. J. Finch, collector, Sandusky, Ohio.....	20.00
J. B. Groom, collector, Baltimore, Md.....	208.43
E. R. Guaby, collector, Tampa, Fla.....	2,168.17
R. Guffin, collector, Kansas City, Mo.....	32.97
W. Goddard, collector, Bridgeport, Conn.....	18.98
H. Geer, collector, Huron, Mich.....	277.25
J. M. Glazier, collector, Erie, Pa.....	9.95
M. B. Garey, collector, Cuyahoga, Ohio.....	18.15
J. T. Gatright, collector, Louisville, Ky.....	2.00
T. L. Harrison, collector, Oswegatchie, N. Y.....	7,054.46
W. T. Hopper, collector, Pearl River, Miss.....	121.03
J. F. Horr, collector, Key West, Fla.....	125.63
F. E. Hayden, collector, Columbus, Ohio.....	19.50
W. G. Henderson, collector, Pearl River, Miss.....	39.20
J. Hobson, collector, Astoria, Oregon.....	1.70
F. M. Hildebrand, collector, Indianapolis, Ind.....	11.80
G. H. Hopkins, collector, Chicago, Ill.....	1,400.37
H. Hebing, collector, Genesee, N. Y.....	353.87
C. C. Hubbard, collector, Hartford, Conn.....	92.27
H. G. Heffrom, collector, Denver, Colo.....	23.00
A. A. Hanscom, collector, Aroostook, Me.....	6.86
R. Haucock, jr., collector, Pamlico, N. C.....	10.00
W. Howland, collector, New Bedford, Mass.....	30.00
J. V. Harris, collector, Key West, Fla.....	490.99
W. T. Howland, collector, Beaufort, N. C.....	5.00
T. D. Jervy, collector, Charleston, S. C.....	70.00
T. B. Johnston, collector, Charleston, S. C.....	60.00
B. F. Jonas, collector, New Orleans, La.....	272.23
A. H. Kellam, collector, New Haven, Conn.....	40.25
C. Krez, collector, Milwaukee, Wis.....	653.11
O. Kelly, collector, Perth Amboy, N. Y.....	14.28
E. D. Linn, collector, Saluria, Tex.....	421.60
H. H. Lyman, collector, Oswego, N. Y.....	76.72

Carried forward.....

120,188.54 381,167,576.67

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Customs, 1890—Continued.

Brought forward	\$120,188.54	\$381,167,576.67
J. Low, collector, Niagara, N. Y.	20.00	
S. D. Leavitt, collector, Passamaquoddy, Me.	341.23	
H. Lenox, collector, Burlington, N. Y.	2.50	
J. F. Lynch, collector, Machias, Me.	165.34	
H. E. Morse, collector, Cape Vincent, N. Y.	4,434.31	
J. E. Moore, collector, Waldoboro, Me.	15.00	
W. J. Morgan, collector, Buffalo, N. Y.	253.77	
W. J. McKinnie, collector, Cuyahoga, Ohio	191.18	
H. C. McArthur, collector, Little Egg Harbor, N. Y.	11.25	
W. H. McLyman, collector, Miami, Ohio.	140.76	
W. R. Mayo, collector, Norfolk, Va.	119.21	
W. A. Mahoney, collector, Fernandina, Fla.	20.00	
O. McGlaughlin, collector, Dubuque, Iowa	3.75	
S. A. Moreno, collector, Paso del Norte, Tex.	301.10	
S. Moffatt, collector, Champlain, N. Y.	140.09	
J. McWilliams, collector, Providence, R. I.	35.05	
J. Madagan, collector, Dunkirk, N. Y.	3.65	
W. M. Marine, collector, Baltimore, R. I.	150.13	
J. M. Mercer, collector, Burlington, Iowa.	5.10	
J. Magoffin, collector, Paso del Norte, Tex.	273.71	
H. B. Moore, collector, Duluth, Minn.	30.00	
J. F. McDonnell, collector, St. Marks, Fla.	50.00	
J. Mahood, collector, Galena, Ill.	1.20	
G. W. McBride, collector, Grand Haven, Mich.	50.00	
T. G. Phelps, collector, San Francisco, Cal.	21,157.43	
J. H. Pinkerton, collector, Cedar Keys, Fla.	10.00	
M. Pracht, collector, Sitka, Alaska	649.53	
D. L. Presson, collector, Gloucester, Mass.	30.00	
E. B. Poucher, collector, Oswego, N. Y.	1.50	
E. B. Rentfro, collector, Brazos, Tex.	522.24	
E. H. Reynolds, collector, Newark, N. J.	178.24	
C. W. Roberts, collector, Bangor, Me.	100.00	
E. Redman, collector, Frenchman's Bay, Me.	1.48	
E. Smalls, collector, Beaufort, S. C.	40.00	
L. Saltonstall, collector, Boston, Mass.	1,321.60	
W. H. Saxton, collector, New London, Conn.	4.20	
A. Smith, jr., collector, Cincinnati, Ohio	30.44	
A. F. Seeberger, collector, Chicago, Ill.	330.30	
W. M. Stark, collector, New London, Conn.	71.13	
E. B. Smalley, collector, Vermont, Vt.	109.25	
C. C. Sweeney, collector, Galveston, Tex.	2.30	
E. O. Taylor, collector, Astoria, Oregon.	50.00	
J. H. Thomas, collector, Annapolis, Md.	5.00	
J. H. P. Voorhies, collector, Denver, Colo.	53.35	
F. A. Vaughan, collector, Saluria, Tex.	113.16	
C. C. Wimbach, collector, Atlanta, Ga.	15.78	
H. C. Warmouth, collector, New Orleans, La.	888.53	
J. A. Watrous, collector, Milwaukee, Wis.	62.93	
B. H. Ward, collector, Georgetown, S. C.	25.00	
J. F. Wheaton, collector, Savannah, Ga.	10.00	
		152,728.32

From Fines, Penalties, and Forfeitures—Customs, 1889.

H. Abraham, collector, Portland, Oregon	302.88
C. F. Bailey, collector, Corpus Christi, Tex.	21.41
James Burns, collector, Kansas City, Mo.	11.70
C. M. Bradshaw, collector, Puget Sound, Wash.	100.00
J. J. Cocke, collector, Brazos, Tex.	268.74
J. Cadwalader, collector, Philadelphia, Pa.	670.84
R. Calvert, collector, La Crosse, Wis.	30.00
A. K. Delaney, collector, Sitka, Alaska	1,460.79
J. B. Erhardt, collector, New York, N. Y.	295.16
J. V. Harris, collector, Key West, Fla.	204.91
J. Hobson, collector, Astoria, Oregon	1.00
C. Krez, collector, Milwaukee, Wis.	24.82
O. Kelly, collector, Perth Amboy, N. J.	1.65
E. D. Linn, collector, Saluria, Tex.	63.98
J. F. Lynch, collector, Machias, Me.	5.00
S. A. Moreno, collector, Paso del Norte, Tex.	12.00
W. J. McKinnie, collector, Cuyahoga, Ohio	76.15
J. Magoffin, collector, Paso del Norte, Tex.	99.85
R. T. Rundlett, collector, Wiscasset, Me.	50.00
T. M. Spencer, collector, Tampa, Fla.	12.00
C. C. Sweeney, collector, Galveston, Tex.	2.65
J. H. P. Voorhies, collector, Denver, Colo.	2.25
A. M. Wallace, collector, Atlanta, Ga.	6.76

3,729.54

Carried forward 381,324,034.58

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward \$381,324,034.53

From Fines, Penalties, and Forfeitures—Customs, 1888.

A. K. Delaney, collector, Sitka, Alaska.....	\$5.69
J. Magoffin, collector, Paso del Norte, Tex.....	295.70
W. A. Mahoney, collector, Fernandina, Fla.....	40.00
J. P. Robinson, collector, Alexandria, Va.....	5.00

346.39

From Fines, Penalties, and Forfeitures—Customs, 1887 and prior years.

G. A. Brooks, collector, Puget Sound, Wash.....	1,414.94
J. V. Harris, collector, Key West, Fla.....	1.75
W. H. Sears, collector, San Francisco, Cal.....	.75

1,417.44

From Emolument Fees—Customs, 1890.

C. M. Bradshaw, collector, Puget Sound, Wash.....	6,949.30
D. O. Barr, collector, Pittsburgh, Pa.....	24.20
A. A. Burleigh, collector, Aroostook, Me.....	450.55
G. G. Benedict, collector, Vermont, Vt.....	33,862.18
J. M. Bailey, collector, Albany, N. Y.....	232.00
C. F. Bailey, collector, Corpus Christi, Tex.....	235.00
C. G. Brewster, collector, Corpus Christi, Tex.....	242.80
A. D. Bissell, collector, Buffalo, N. Y.....	632.80
James Burns, collector, Kansas City, Mo.....	769.65
D. J. Campau, collector, Detroit, Mich.....	8,077.65
J. O. Churchill, collector, St. Louis, Mo.....	93.70
D. R. Collier, collector, Louisville, Ky.....	2,014.12
O. W. Cutler, collector, Humboldt, Cal.....	12,153.03
A. D. Cole, collector, Albany, N. Y.....	187.87
C. H. Call, collector, Superior, Mich.....	264.48
N. W. Cuney, collector, Galveston, Tex.....	691.08
J. E. Dart, collector, Brunswick, Ga.....	114.57
E. R. Gunby, collector, Tampa, Fla.....	151.06
F. B. Genovar, collector, St. Augustine, Fla.....	10.70
H. Geer, collector, Huron, Mich.....	5,006.10
J. T. Gathright, collector, Louisville, Ky.....	1,699.50
P. M. Hildebrand, Indianapolis, Ind.....	130.83
T. L. Harrison, collector, Oswegatchie, N. Y.....	2,181.64
H. Hebing, collector, Genesee, N. Y.....	2,447.80
G. H. Hopkins, collector, Chicago, Ill.....	5,000.85
J. V. Harris, collector, Key West, Fla.....	2,023.90
C. Krez, collector, Milwaukee, Wis.....	3,760.61
A. M. Kuhn, collector, Indianapolis, Ind.....	135.71
H. B. Lane, collector, Pamlico, N. C.....	3.00
J. Low, collector, Niagara, N. Y.....	2,049.77
H. H. Lyman, collector, Oswego, N. Y.....	1,224.06
H. E. Morse, collector, Cape Vincent, N. Y.....	554.90
W. J. Morgan, collector, Buffalo, N. Y.....	12,522.80
W. R. Mayo, collector, Norfolk, Va.....	77.92
J. McWilliams, collector, Providence, R. I.....	178.96
J. W. Martin, late collector, Genesee, N. Y.....	380.10
S. A. Moreno, collector, Paso del Norte, Tex.....	1,768.64
W. H. McLyman, collector, Miami, Ohio.....	667.05
H. B. Moore, collector, Duluth, Minn.....	245.62
S. Moffett, collector, Champlain, N. Y.....	3,540.74
W. J. McKinnie, collector, Cuyahoga, Ohio.....	6,244.38
I. B. Poucher, collector, Oswego, N. Y.....	1,092.61
E. J. Pennypacker, collector, Wilmington, N. C.....	180.72
W. Reed, collector, Champlain, N. Y.....	6,020.99
B. B. Smalley, collector, Vermont, Vt.....	8,179.03
F. E. Smith, acting collector, Wheeling, W. Va.....	.40
C. C. Sweeney, collector, Galveston, Tex.....	.50
A. Smith, jr., collector, Cincinnati, Ohio.....	65.80
J. A. Watrous, collector, Milwaukee, Wis.....	2.00

134,543.07

From Emolument Fees—Customs, 1889.

H. Abraham, collector, Portland, Oregon.....	633.05
T. J. Arnold, collector, San Diego, Cal.....	3,576.35
A. A. Burleigh, collector, Aroostook, Me.....	239.73
C. F. Bailey, collector, Corpus Christi, Tex.....	127.86
C. M. Bradshaw, collector, Puget Sound, Wash.....	468.10
A. D. Bissell, collector, Buffalo, N. Y.....	632.80
J. Brady, jr., collector, Fall River, Mass.....	810.38
D. O. Barr, collector, Pittsburgh, Pa.....	4,601.79

Carried forward 11,089.06 381,400,341.43

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Emolument Fees—Customs, 1889—Continued.

Brought forward	\$11,089.06	\$381,460,341.43
James Burns, collector, Kansas City, Mo	1,246.26	
J. F. Conant, collector, Belfast, Me	16.67	
C. H. Call, collector, Superior, Mich	592.60	
E. L. Cropley, collector, Georgetown, D. C	251.90	
D. J. Campan, collector, Detroit, Mich	13,328.46	
O. W. Cutler, collector, Humboldt, Kans	12,555.35	
W. Caldwell, collector, Cincinnati, Ohio	30,389.22	
J. O. Churchill, collector, St. Louis, Mo	5,660.48	
A. D. Cole, collector, Albany, N. Y	1,064.68	
C. G. Edwards, collector, St. Paul, Minn	892.85	
J. J. Finch, collector, Sandusky, Ohio	361.84	
H. Geer, collector, Huron, Mich	689.20	
A. Guernon, collector, St. Paul, Minn	3,678.45	
J. T. Gathright, collector, Louisville, Ky	9,847.90	
T. L. Harrison, Oswegatchie, N. Y	2,930.95	
W. Howland, collector, New Bedford, Mass	311.34	
J. V. Harris, collector, Key West, Fla	23,924.32	
George Hinds, collector, Wilmington, Cal	3,586.30	
C. C. Hubbard, collector, Hartford, Conn	4,496.36	
C. Krez, collector, Milwaukee, Wis	9,042.01	
S. D. Leavitt, collector, Passamaquoddy, Me	2,955.98	
R. D. Lancaster, collector, St. Louis, Mo	26,392.21	
G. W. McBride, collector, Grand Haven, Mich .....	.02	
W. J. McKinnie, collector, Cuyahoga, Ohio	8,167.82	
H. E. Morse, collector, Cape Vincent, N. Y	2,254.89	
S. A. Moreno, collector, Paso del Norte, Tex	1,146.64	
J. McWilliams, collector, Providence, R. I	250.27	
W. H. McLyman, collector, Miami, Ohio	486.01	
J. Priest, collector, Yakima, Wash	318.04	
D. L. Presson, collector, Gloucester, Mass	40.55	
I. B. Poucher, collector, Oswego, N. Y	15,877.45	
William Reed, collector, Champlain, N. Y	11,430.46	
C. H. Robinson, collector, Wilmington, N. C	385.55	
C. W. Roberts, collector, Bangor, Me	1,644.35	
C. C. Sweeney, collector, Galveston, Tex	65.74	
B. B. Smalley, collector, Vermont, Vt	26,496.96	
A. Smith, jr., collector, Cincinnati, Ohio	1,484.77	
C. A. Ward, collector, Huron, Mich	3,435.37	
		238,729.28

From Emolument Fees—Customs, 1888.

T. J. Arnold, collector, San Diego, Cal	9,075.52	
J. J. Finch, collector, Sandusky, Ohio	460.49	
A. Guernon, collector, St. Paul, Minn	20,402.40	
C. H. Robinson, collector, Wilmington, N. C	120.81	
C. A. Ward, collector, Huron, Mich	2,828.07	
		32,887.29

From Immigrant Fund.

S. J. Anderson, collector, Portland, Me	509.50	
T. J. Arnold, collector, San Diego, Cal .....	.50	
H. Abraham, collector, Willamette, Oregon	16.00	
D. B. Booth, collector, Mobile, Ala	1.00	
J. C. Byxbee, collector, New Haven, Conn	1.00	
C. R. Bisbee, collector, St. Johns, Fla	9.50	
H. M. Barlow, collector, Wilmington, Del	1.50	
A. W. Beard, collector, Boston, Mass	7,911.50	
J. Cadwalader, collector, Philadelphia, Pa	419.50	
J. H. Cozzens, collector, Newport, R. I .....	.50	
T. V. Cooper, collector, Philadelphia, Pa	10,750.50	
N. W. Cuney, collector, Galveston, Tex	17.50	
H. De B. Clay, collector, Yorktown, Va	7.00	
W. G. Clark, collector, Mobile, Ala	1.50	
J. B. Erhardt, collector, New York, N. Y	191,419.00	
F. B. Goss, collector, Barnstable, Mass	24.50	
J. B. Groome, collector, Baltimore, Md	6,774.50	
W. G. Henderson, collector, Pearl River, Miss .....	.50	
J. V. Harris, collector, Key West, Fla	501.00	
W. Howland, collector, New Bedford, Mass	474.00	
J. F. Horr, collector, Key West, Fla	3,858.00	
B. F. Jonas, collector, New Orleans, La	657.50	
T. F. Johnson, collector, Savannah, Ga	1.50	
T. D. Jervoy, collector, Charleston, S. C	3.00	
A. H. Kellam, collector, New Haven, Conn	2.00	
J. E. Lee, collector, St. Johns, Fla .....	.50	
Carried forward	223,363.00	381,731,958.00

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Immigrant Fund—Continued.

Brought forward	\$223,363.00	\$381,731,958.00
S. A. Moreno, collector, Pensacola, Fla. c	22.50	
W. R. Mayo, collector, Norfolk, Va.	4.00	
J. McWilliams, collector, Providence, R. I.	.50	
W. M. Marine, collector, Baltimore, Md.	6,869.50	
E. J. Pennypacker, collector, Wilmington, N. C.	1.00	
T. G. Phelps, collector, San Francisco, Cal.	2,647.00	
D. S. Presson, collector, Gloucester, Mass.	1.00	
L. Saltonstall, collector, Boston, Mass.	7,043.50	
W. M. Stark, collector, New London, Conn.	.50	
E. A. Taylor, collector, Astoria, Oregon	.50	
H. C. Warmouth, collector, New Orleans, La.	1,510.00	
J. F. Wheaton, collector, Savannah, Ga.	1.00	

241,464.00

From Fines, Penalties, and Forfeitures—Judiciary, 1890.

S. N. Aldrich, assistant treasurer, Boston, Mass.	1,051.15	
A. R. Ayres, clerk, Washington Territory	168.95	
E. Bassett, clerk, Massachusetts	302.30	
A. E. Buck, clerk, Georgia	85.85	
N. C. Butler, clerk, Indiana	1,616.86	
W. H. Bradley, clerk, Illinois	437.83	
G. E. Beard, attorney, Maine	16.08	
B. R. Cowan, clerk, Ohio	557.03	
H. C. Cowles, clerk, North Carolina	62.14	
H. F. Carleton, clerk, Ohio	12.56	
E. R. Campbell, clerk, United States courts	35.05	
M. B. Converse, clerk, Illinois	446.80	
J. W. Chew, clerk, Maryland	61.40	
J. B. Clough, clerk, Tennessee	1,583.40	
T. J. Carr, marshal, Wyoming	1.00	
L. B. Delliker, clerk, West Virginia	419.15	
A. H. Davis, clerk, Maine	400.00	
H. M. Doak, clerk, Alabama	532.94	
J. W. Dimmick, clerk, United States courts	118.44	
E. S. Dundy, jr., clerk, Nebraska	314.50	
A. C. Egerton, surveyor, Wheeling, W. Va.	55.37	
J. C. Finell, clerk, Kentucky	180.51	
C. L. Fitch, clerk, Michigan	537.47	
O. C. Fuller, clerk, Georgia	95.75	
J. H. Finks, clerk, Texas	235.99	
C. B. Germain, clerk, New York	1,190.00	
F. H. Grierson, clerk, Idaho	50.00	
R. L. Goodrich, clerk, Arkansas	221.22	
Geo. Green, clerk, North Carolina	106.66	
J. S. Gillespie, surveyor, Chattanooga, Tenn.	69.25	
J. B. Hoge, clerk, United States courts	54.40	
W. S. Harshal, clerk, Michigan	100.00	
H. H. Henderson, clerk, Utah	6,237.95	
J. E. Hagood, clerk, South Carolina	100.00	
H. C. Hamilton, clerk, Georgia	223.42	
R. M. Hopkins, clerk, Washington Territory	292.00	
E. R. Hunt, clerk, Indiana	69.60	
H. E. Hayden, clerk, Alaska	14,402.23	
W. H. Hackett, clerk, New Hampshire	300.00	
F. M. Hunter, clerk, Iowa	50.56	
W. P. Hepburn, Solicitor of the Treasury	46.45	
G. E. Johnson, clerk, Vermont	1,235.82	
E. Kurtz, clerk, Wisconsin	1,400.00	
H. H. Kirkpatrick, clerk, Texas	165.00	
R. H. Lamson, clerk, Oregon	986.68	
W. G. Long, marshal, California	28.50	
C. S. Lincoln, clerk, United States courts	48.74	
E. O. Locke, clerk, Florida	26.00	
H. K. Love, clerk, Iowa	18.75	
H. S. Lovejoy, late receiver public moneys, Niobrara, Nebr.	827.10	
T. C. McConnell, clerk, Dakota	50.00	
J. A. Montgomery, clerk, Dakota	1.00	
W. Morgan, clerk, Missouri	103.15	
A. N. Marion, clerk, Washington	1.00	
H. G. McMillan, clerk, Utah	1,532.89	
W. W. Mansfield, commissioner, United States courts	19.87	
J. Y. Moore, clerk, West Virginia	850.65	
A. W. McCullough, clerk, Alabama	59.05	
R. Martinez, marshal, New Mexico	558.76	
J. McQuernan, clerk, Michigan	375.00	
S. C. McCandless, clerk, Pennsylvania	30.91	

Carried forward

41,181.13 381,973,422.00

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Fines, Penalties, and Forfeitures—Judiciary, 1890—Continued.

Brought forward.....	\$41,181.13	\$381,973,422.00
E. Mitchell, clerk, New York.....	1,008.32	
E. E. Marvin, clerk, Connecticut.....	2,387.91	
W. Nelson, clerk, Indian Territory.....	1,069.50	
C. E. Norris, clerk, Utah.....	811.12	
E. H. Owen, clerk, United States courts.....	758.40	
J. W. Payne, clerk, North Carolina.....	100.00	
J. M. Parrey, receiver public moneys, Missouri.....	80.00	
C. A. Pollock, clerk, United States courts.....	267.00	
R. A. Phelan, late lieutenant, United States Army.....	23.25	
A. L. Richardson, clerk, Idaho.....	775.00	
T. Romero, marshal, New Mexico.....	244.10	
J. E. Reed, clerk, North Carolina.....	42.23	
W. C. Robards, clerk, Texas.....	32.45	
N. J. Reddick, clerk, North Carolina.....	133.05	
J. G. Stetson, clerk, United States courts.....	101.16	
M. W. Sanders, clerk, Ohio.....	1,125.61	
W. E. Singleton, clerk, Texas.....	56.15	
W. H. Shaw, clerk, North Carolina.....	61.35	
W. A. Spencer, clerk, Minnesota.....	490.00	
J. A. Shields, clerk, United States courts.....	435.44	
A. P. Selby, clerk, Missouri.....	108.82	
J. W. Silsby, clerk, Missouri.....	372.30	
Secretary of the Treasury.....	138.54	
H. H. Taylor, clerk, Tennessee.....	2,401.57	
Treasurer of the United States.....	52.46	
W. E. Turner, clerk, United States courts.....	1.00	
W. B. Thews, clerk, Idaho.....	939.00	
P. Walter, clerk, Florida.....	4,370.50	
J. C. Wilson, clerk, Kansas.....	820.65	
S. Wheeler, clerk, Arkansas.....	4,791.36	
A. A. Wilson, marshal, District of Columbia.....	24.25	
J. G. Walker, special agent United States.....	57.96	
W. A. Willard, clerk, Colorado.....	390.15	
S. Walker, clerk, United States courts.....	37.33	
		65,689.06

From Emolument Fees—Judiciary.

B. L. Benedict, clerk, New York.....	2,086.87	
W. H. Bradley, clerk, Illinois.....	28.90	
W. G. Ewing, clerk, Illinois.....	774.53	
J. C. Franks, clerk, California.....	433.08	
E. D. Frank, clerk, Nebraska.....	843.87	
S. Hoffman, clerk, California.....	4,765.00	
O. B. Hillis, clerk, Minnesota.....	11.73	
J. A. Jones, clerk, Illinois.....	6,090.00	
S. H. Lyman, clerk, New York.....	4,624.05	
J. Myers, marshal, Oregon.....	353.46	
H. G. McMillan, clerk, Utah.....	21.60	
J. H. McKenney, clerk Supreme Court United States.....	6,932.36	
R. J. Meigs, late clerk Supreme Court United States.....	923.29	
S. D. Oliphant, clerk, New York.....	1,025.86	
L. Rowe, clerk, New Jersey.....	587.72	
D. M. Ransdell, marshal, District of Columbia.....	521.00	
T. Smith, attorney, New Mexico.....	459.28	
M. H. Sandels, late attorney, Arkansas.....	23.09	
L. L. B. Sawyer, clerk, California.....	6,296.92	
G. F. Sharrett, clerk, Kansas.....	195.47	
J. A. Shields, clerk, New York.....	5,242.18	
P. Walter, clerk, Florida.....	196.61	
A. A. Wilson, late marshal District of Columbia.....	1,479.16	
		43,901.03

From Proceeds of Sales of Government Property.

Treasury Department.....	52,732.78	
War Department:		
War Department.....	795.02	
Ordnance.....	370.17	
Medical and hospital.....	2,543.34	
Quartermaster's Department.....	77,503.17	
Adjutant-General's Office.....	10.00	
Signal Service.....	1,002.56	
Surgeon-General's Office.....	12.69	
Rebellion Records.....	1,947.00	
State, War, and Navy Department Building.....	44.88	
Carried forward.....	136,961.61	382,083,012.09

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Proceeds of Sales of Government Property—Continued.

Brought forward	\$136,961.61	\$382,083,012.09
Expenses of Recruiting	5.00	
Military Academy	329.33	
Engineers	7,149.66	
Navy Department:		
Navy Department	548.41	
Steam Engineering	3,687.74	
Provisions and Clothing	2,538.55	
Yards and Docks	2,606.17	
Marine Corps	498.90	
Equipment and Recruiting	2,099.40	
Navigation	228.76	
Construction and Repair	5,934.89	
Naval Academy	42.00	
Miscellaneous:		
State Department	5,335.61	
Consular service	72.60	
Senate	42.01	
Public Printer	12,009.98	
Agricultural Department	1,315.75	
House of Representatives	1,536.20	
Department of Justice	306.91	
Post-Office Department	100.00	
Executive Mansion	6.74	
Department of Labor	10.05	
Interior Department	8,767.72	
		192,123.99

From Soldiers' Fund.

Permanent fund		308,886.99
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From Pacific Railroad Companies.

Re-imbursment of interest on Union Pacific Railroad bonds	353,003.88	
Sinking fund on Union Pacific Railroad bonds	1,443,164.46	
Re-imbursment of interest on Central Pacific Railroad bonds	201,910.09	
Sinking fund on Central Pacific Railroad bonds	399,400.06	
Kansas Pacific Railroad bonds	96,581.28	
Sioux City and Pacific Railroad bonds	11,537.47	
Central Branch Union Pacific Railroad bonds	42,658.80	
		2,548,256.04

From Indian Lands.

Interest, etc., Indian trust-fund stocks	17,286.74	
Indian moneys, proceeds of labor, etc	82,735.02	
Indian trust fund	110,000.00	
Re-imbursment to United States on appropriations to meet interest on non-paying Indian trust-fund stocks	30,109.64	
Amount paid for right of way through Red Pipestone Reservation, etc	1,740.00	
Proceeds Umatilla Indian lands	5.50	
Proceeds Cherokee school lands	2,917.28	
Proceeds Kansas Indian lands	1,798.71	
Proceeds Otoe and Missouria Indian lands	4,802.42	
Proceeds Sioux Reservation in Minnesota and Dakota	4,022.82	
Proceeds Ute Indian lands	141,117.75	
Proceeds Osage ceded lands	208.04	
Proceeds Omaha Indian lands	48,328.45	
Proceeds Pawnee Indian lands	15,040.13	
Proceeds Osage Indian lands	61,464.92	
Proceeds Winnebago Indian lands	572.22	
Interest on deferred payment sales of Indian lands	5,934.89	
Proceeds Uintah Valley Indian lands	3,340.00	
		531,424.53

From Loans, etc.

United States notes	78,132,000.00	
Certificates of deposits	23,590,000.00	
Silver certificates	94,480,000.00	
Gold certificates	49,070,000.00	
Funded loan of 1907	21,650.00	
		245,293,650.00
Carried forward		630,957,253.64

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward		\$630,957,253.64	
<i>From Revenues District of Columbia.</i>			
General fund	\$2,547,422.02		
Water fund	253,055.61		
Washington special-tax fund	4,093.67		
Washington redemption fund	3,065.05		
Redemption of tax-lien certificates	1,219.12		
Redemption of assessment certificates	275.46		
Sale of bonds of guaranty fund, amount due contractors	46,622.04		
United States share of excess sale of bonds of guaranty fund	1,016.83		
United States share of fees for inspecting gas and meters, District of Columbia	322.50		
United States share of sale and rent of property, District of Columbia	3,099.36		
United States share of revenue Reform School, District of Columbia	814.66		
United States share of recording tax sales, District of Columbia	352.83		
Police relief fund	9,378.49		
Firemen's relief fund	1,320.00		
Re-imbusement towards half cost increasing water supply	52,386.96		
Payment by District of Columbia interest to June 30, 1889, half cost increasing of water supply	28,896.30		
			2,953,340.90
<i>From War and Navy Departments.</i>			
Sale of condemned naval vessels	940.47		
Sale of ordnance materials, War Department	39,198.37		
Sale of ordnance materials, Navy Department	310.01		
Sale of powder and projectiles, War Department	857.92		
Clothing, Navy	184,586.73		
Small stores, Navy	45,458.87		
Naval Hospital fund	70,332.73		
Navy pension fund	420,000.00		
			761,685.10
<i>From Profits on Coinage, etc.</i>			
Profits on coinage	1,059,290.37		
Profits on coinage standard silver dollars	9,120,352.37		
Profits on coinage subsidiary silver	581.26		
Deduction on bullion deposits	35,042.25		
Assays and chemical examination of ores	1,978.00		
			10,217,244.25
<i>From Re-imbusement by National Bank Redemption Agency.</i>			
Salaries office of Treasurer	52,025.84		
Salaries office of Comptroller of the Currency	11,671.65		
Contingent expenses office of Treasurer United States	45,216.12		
Salaries office Commissioner of Internal Revenue	2,500.00		
			111,413.61
<i>From Miscellaneous Sources.</i>			
Tax on circulation of national banks		1,201,326.58	
Deposits by individuals expenses of surveying public lands		112,314.79	
Fees on letters patent		1,347,621.73	
Water and ground rent, Hot Springs, Ark.		13,090.00	
Trust-fund interest, support of free schools, South Carolina		2,014.48	
Tax on seal-skins		262,500.00	
Spanish indemnity fund		28,500.00	
Revenues Yellowstone National Park		796.76	
Relief of sick and disabled seamen		4,949.66	
Marine hospital tax .....		.20	
North Carolina State bonds belonging to United States redeemed		37,000.00	
Interest on \$37,000 North Carolina State bonds belonging to United States redeemed		11,100.00	
Dividends on capital stock of Alexandria Canal Company		5,950.00	
Interest on Chattanooga and Nashville Railroad bonds		20,000.00	
Conscience fund		11,171.17	
Passport fee		9,563.71	
Gain by exchange		106.66	
Rent of public buildings, etc.		24,750.04	
Interest on debts due the United States		3,189.12	
Assessment upon owners, deaths on ship-board		570.00	
Depredation on public timber		35,852.37	
Premium on drafts		18,676.33	
Carried forward			648,252,111.10

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Miscellaneous Sources—Continued.

Brought forward	\$648,252,111.10
Premium on exchange	684.33
Unexpended receipts, United States military telegraph lines	6,810.28
Copying fees, General Land Office	11,609.29
Copyright fees	27,577.99
Unexplained balances in disbursing accounts	1.33
Work done by Bureau of Engraving and Printing	47,151.41
Work done in public shops	192.12
Proceeds labor military prisoners, Fort Leavenworth, Kans.	2,094.09
Soldiers' hand-books lost	3.24
Court fees paid to government employes	37.75
Forfeiture fund, lost keys	2,011.17
Forfeiture by contractors	2,388.60
Bribes offered to United States officers	24.00
Sales of property acquired under internal-revenue laws	676.75
Amount of certain unsettled claims, etc., with W. C. Griswold	2,104.32
Amount recovered upon claim of W. Caldwell, etc.	181.10
Payment to United States by Thomas Blenkinship	24.80
Penalty for importing laborers under contract	3,955.00
Dividend paid by Exchange National Bank, Norfolk, Va., etc.	1,266.40
Donation to United States, etc., loss by Silcott defalcation	579.25
Proceeds altered and mutilated money captured by secret service division	183.94
Moneys left in hands of recruiting officers by deserters	12,590.41
Proceeds of two vessels libeled in 1814, etc	373.96
Total receipts	648,374,632.63

STATEMENT EXHIBITING THE BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE APPROPRIATIONS, EXPENDITURES, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND DURING THE FISCAL YEAR ENDING JUNE 30, 1890, TOGETHER WITH UNEXPENDED BALANCES, JUNE 30, 1890, TO BE ACCOUNTED FOR IN THE NEXT ANNUAL STATEMENT.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY.								
Salaries and mileage of Senators	1888	\$3,388.80			\$3,388.80		\$3,388.80	
Do.	1889	31.60		\$3,892.00	3,423.60			\$3,423.60
Do.	1890		\$440,000.00		440,000.00	\$430,000.00		10,000.00
Salaries, officers and employes, Senate.	1888	6,936.31			6,936.31		6,936.31	
Do.	1889	1.73		8,628.17	8,629.90	1.67		8,628.23
Do.	1890		873,326.10		373,326.10	369,000.00		4,326.10
Contingent expenses, Senate:								
Stationery and newspapers.	1889			12.43	12.43			12.43
Do.	1890		14,100.00		14,100.00	14,100.00		
Horses and wagons	1888	6.60			6.60		6.60	
Do.	1889			3.61	3.61			3.61
Do.	1890		6,500.00		6,500.00	6,500.00		
Fuel for heating apparatus	1888	66.49			66.49		66.49	
Do.	1889	1.78			1.78			1.78
Do.	1890		8,500.00		8,500.00	8,500.00		
Purchase of furniture	1889			.90	.90			.90
Do.	1890		6,500.00		6,500.00	6,500.00		
Repairs of furniture.	1889			31.16	31.16			31.16
Do.	1890		2,500.00		2,500.00	2,500.00		
Cleaning furniture.	1890		1,600.00		1,000.00	1,000.00		
Furniture and repairs	1888	4.97			4.97		4.97	
Do.	1889			230.20	230.20			230.20
Folding documents	1888	10.83			10.83		10.83	
Do.	1889			1.67	1.67			1.67
Do.	1890		13,600.00		13,000.00	13,000.00		
Materials for folding.	1890		4,000.00		4,000.00	4,000.00		
Packing boxes	1888	.07			.07		.07	
Do.	1889			1.76	1.76			1.76
Do.	1890		970.00		970.00	970.00		
Rent of rooms for folders	1889	16.14			16.14			16.14
Postage	1890		250.00		250.00	250.00		
Miscellaneous items	1888	407.58			407.58		288.83	118.75
Do.	1889			1.39	1.39			1.39
Do.	1890		50,000.00		50,000.00	50,000.00		
Expenses of special and select committees.	1888	2,860.46			2,860.46		2,860.46	
Do.	1889		8,000.00	3,700.23	11,700.23	5,000.00		6,700.23
Do.	1890		45,000.00	567.51	45,567.51	45,000.00		567.51

Salaries, Capitol Police, Senate	1888	.03			.03		.03		
Do	1889	9.90			9.90		9.90		
Do	1890		18,300.00		18,300.00	18,284.72		15.28	
Contingent fund, Capitol Police, Senate	1888	50.00			50.00		50.00		
Do	1889	50.00			50.00		50.00		
Do	1890		50.00		50.00	5.00		45.00	
Reporting proceedings and debates, Senate	1890		25,000.00		25,000.00	25,000.00			
Compiling Congressional Directory	1890		1,200.00		1,200.00	1,200.00			
Expenses of inaugural ceremonies	1889	479.50			479.50	12.00		467.50	
One month's extra pay to the officers and employes, Senate			70.08		70.08	70.08			
Expenses of Congressional investigation concerning immigration			10,000.00		10,000.00	5,000.00		5,000.00	
Salaries and mileage of Members and Delegates, House of Representatives	1889	135,997.40			135,997.40	116,425.25		19,572.15	
Do	1890		1,880,624.00	40.00	1,880,664.00	1,880,664.00			
Salaries, officers and employes, House of Representatives	1888	5,929.38		2,686.56	8,615.94		6,936.94	1,679.00	
Do	1889	8,440.11		2,103.06	10,543.17		30.00	10,513.17	
Do	1890		421,082.48	5,288.71	426,371.19	418,785.72		7,585.47	
Contingent expenses, House of Representatives	1888	1,773.42			1,773.42		1,618.42	125.00	
Do	1889	250.00		2.02	252.02			252.02	
Do	1890		48,625.00	646.07	49,271.07	43,500.00		5,771.07	
Contingent expenses House of Representatives:									
Fuel for heating apparatus	1888	25.61			25.61		25.61		
Do	1890		8,592.48	416.64	9,009.12	9,008.48		.64	
Furniture and repairs	1888	2,260.83			2,260.83		2,260.83		
Do	1889	4,000.00		761.69	4,761.69	3,735.04		1,026.65	
Do	1890		16,000.00	2,000.00	18,000.00	18,000.00			
Materials for folding	1888	4.07			4.07		4.07		
Do	1889			430.73	430.73			430.73	
Do	1890		16,000.00	630.88	16,630.88	15,000.00		1,630.88	
Packing boxes	1890		3,569.00		3,569.00	3,569.00			
Postage	1890		525.00		525.00	525.00			
Miscellaneous items	1888	66.67			66.67		66.67		
Do	1889	500.00		84.69	584.69	580.77		3.92	
Do	1890		58,800.00	608.02	59,408.02	59,316.75		91.27	
Salaries, Capitol Police, House of Representatives	1888	63.60			63.60		63.60		
Do	1889	41.88			41.88			41.88	
Do	1890		18,300.00		18,300.00	18,300.00			
Contingent fund, Capitol Police, House of Representatives	1888	50.00			50.00		50.00		
Do	1889	50.00			50.00			50.00	
Do	1890		50.00		50.00			50.00	
Joint committee on centennial inauguration ceremonies			3,000.00	2,339.94	5,339.94	3,000.00		2,339.94	
Compiling reports of committees of Congress		800.00			800.00			800.00	
Joint select committee on increasing water supply, Washington, D. C.				5,189.04	5,212.28			5,212.28	
Statement of appropriations		1,200.00			1,200.00				
Salaries, office of Public Printer	1889	521.44			521.44			521.44	
Do	1890		15,100.00		15,100.00	14,408.91		691.09	
Carried forward			176,320.44	3,518,534.14	39,799.08	3,734,653.66	3,611,942.39	24,669.53	98,041.74

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$176,320.44	\$3,518,534.14	\$29,790.08	\$3,734,653.66	\$3,611,942.39	\$24,669.53	\$98,041.74
Contingent expenses, office of Public Printer.....	1888	346.88			346.88		346.88	
Do.....	1889	715.12			715.12	123.78		591.34
Do.....	1890		3,000.00		3,000.00	2,709.00		300.00
Removal and storage of certain material, Government Printing Office.....		3,164.84	4,000.00		7,164.84	3,500.00		3,664.84
Engine and boiler, Government Printing Office.....		4,850.00			4,850.00	4,850.00		
Engagement of building, Government Printing Office.....		500.00		330.41	830.41	830.12		.29
Public printing and binding.....	1887		68.50		68.50	68.50		
Do.....	(1887)	4,800.00			4,800.00	4,041.35		758.65
Do.....	(1888)	24.40			24.40		24.40	
Do.....	(1888)	2,133.85			2,133.85			2,133.85
Do.....	(1889)	159,378.84		23,623.61	183,002.45	114,007.61		68,995.44
Do.....	1889		2,680,000.00	266,263.47	2,946,263.47	2,785,264.77		160,998.70
Do.....	1890				328.78	326.70		2.08
Printing annual bulletin (1887), Bureau of Ethnology.....		328.78			328.78			328.78
Printing third annual report, Commissioner of Labor.....		7,614.22		397.13	8,011.35			8,011.35
Printing fourth annual report, Commissioner of Labor.....		16,236.01		1,191.15	17,427.16	11,860.79		5,546.37
Printing annual report (1887), Commissioner of Agriculture.....		3.74			3.74			3.74
Printing annual report (1888), Commissioner of Agriculture.....		97,428.94		3,668.01	101,096.95	97,144.40		3,952.55
Printing annual report (1889), Secretary of Agriculture.....			200,000.00		200,000.00	66,054.80		133,945.20
Printing fourth and fifth annual reports, Bureau of Animal Industry.....		37,930.00		2,278.20	40,208.20	22,029.82		18,178.38
Publication of consular reports on cattle and dairy farming.....		7,830.22			7,830.22			7,830.22
Publication of Tenth Census reports.....		15,272.41			15,272.41	258.19		15,014.22
Printing decisions of Department of Interior regarding public lands and pensions.....		867.64		194.38	1,062.02	500.00		562.02
Publication of the Peter Force collect on of manuscripts.....		6,500.00			6,500.00			6,500.00
Salaries, Library of Congress.....	1889			23.20	23.20			23.20
Do.....	1890		39,000.00		39,000.00	39,000.00		
Increase, Library of Congress.....	*1887			3,377.55	3,377.55		3,377.55	
Do.....	1888			500.00	500.00		500.00	
Do.....	1889	5,000.00			5,000.00	3,000.00		2,000.00
Do.....	1890		11,000.00		11,000.00	6,000.00		5,000.00
Contingent expenses, Library of Congress.....	*1887			355.41	355.41		355.41	
Do.....	1888			240.61	240.61		240.61	

Do	1889	500.00			500.00	500.00		
Do	1890		1,500.00		1,500.00	500.00		1,000.00
Catalogue, Library of Congress		5,000.00	2,500.00	3,000.00	10,500.00	6,000.00		4,500.00
Works of art for the Capitol		1,500.00			1,500.00			1,500.00
Salaries, Botanic Garden	1889			.03	.03			.03
Do	1890		13,893.75		13,893.75	13,893.75		
Improving Botanic Garden	1888			.20	.20		.20	
Do	1889			1.42	1.42			1.42
Do	1890		5,000.00		5,000.00	5,000.00		
Improving buildings of Botanic Garden	1889			2.17	2.17			2.17
Do	1890		4,000.00		4,000.00	4,000.00		
Salaries, judges, etc., Court of Claims	1890		32,240.00		32,240.00	32,240.00		
Reporting decisions, Court of Claims	1890		1,000.00		1,000.00	1,000.00		
Contingent expenses, Court of Claims	1888	.82			.82		.82	
Do	1890		3,000.00	10.13	3,010.13	3,000.00		10.13
Payment of judgments, Court of Claims		627,488.62			627,488.62	536,671.03	81,250.00	9,567.59
Salary of the President	1890		50,000.00		50,000.00	50,000.00		
Salary of the Vice-President	1890		8,000.00		8,000.00	8,000.00		
Compensation of the President of the Senate	1889	983.30			983.30			983.30
Conveying votes of electors for President and Vice-President				522.75	522.75			522.75
Salaries, Executive office	1888	4,483.43			4,483.43		4,483.43	
Do	1889	511.20			511.20			511.20
Do	1890		35,614.00		35,614.00	35,000.00		614.00
Contingent expenses, Executive office	1888	3,578.18			3,578.18		3,578.18	
Do	1889	118.78			118.78			118.78
Do	1890		8,000.00		8,000.00	8,000.00		
Salaries Civil Service Commission	1888	678.64			678.64		678.64	
Do	1889	3,191.30		252.78	3,444.08			3,444.08
Do	1890		29,800.00		29,800.00	29,642.94		157.06
Traveling expenses, Civil Service Commission	*1887			392.61	392.61		392.61	
Do	1888	99.81		299.23	399.04	68.81	310.23	
Do	1889	300.00			300.00	177.27		122.73
Do	1890		5,250.00		5,250.00	4,900.00		350.00
Contingent expenses, Civil Service Commission	*1887			4.36	4.36		4.36	
Do	1889			5.75	5.75			5.75
Salaries, Department of State	1888	3,581.36			3,581.36		3,581.36	
Do	1889	412.39		2,167.07	2,579.46			2,579.46
Do	1890		117,470.00		117,470.00	110,000.00		7,470.00
Proof-reading, Department of State	1888	180.00			180.00		180.00	
Do	1889	80.00		100.00	180.00			180.00
Do	1890		1,280.00		1,280.00	1,200.00		80.00
Stationery, furniture, etc., Department of State	1888			7.98	7.98		7.98	
Do	1890		5,000.00		5,000.00	5,000.00		
Books and maps, Department of State	1888			40.30	40.30		40.30	
Do	1890		2,000.00		2,000.00	2,000.00		
Lithography, Department of State	1889			13.33	13.33			13.33
Do	1890		1,200.00		1,200.00	1,200.00		
Carried forward		1,199,934.16	6,782,350.39	349,062.32	8,331,346.87	7,631,506.42	124,052.49	575,787.96

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$1,199,934.16	\$6,782,350.39	\$349,062.32	\$8,331,346.87	\$7,631,506.42	\$124,052.49	\$575,787.96
Contingent expenses, Department of State	1888	837.59		.25	837.84		837.84	
Do	1889	300.00		81.41	381.41	.50		380.91
Do	1890		4,800.00		4,800.00	4,800.00		
Binding manuscript papers, Department of State			3,000.00		3,000.00	3,000.00		
Editing Revised and Annual Statutes		1,000.00			1,000.00			1,000.00
Status of Liberty Enlightening the World		3,422.04			3,422.04		3,422.04	
Publication of Supplement to the Revised Statutes of the United States			6,000.00		6,000.00			6,000.00
Salaries, office Secretary of the Treasury	1888	8,758.00		4,057.63	12,815.63		12,815.63	
Do	1890		480,801.00		480,801.00	473,220.00		7,581.00
Salaries, office Supervising Architect	1888			426.49	426.49		426.49	
Do	1890		11,820.00		11,820.00	9,000.00		2,820.00
Salaries, office First Comptroller	1888	645.39			645.39		645.39	
Do	1889	530.11		141.19	671.30			671.30
Do	1890		88,560.00		88,560.00	88,560.00		
Salaries, office Second Comptroller	1888	2,385.25			2,385.25		2,385.25	
Do	1889			327.31	327.31			327.31
Do	1890		91,720.00		91,720.00	91,720.00		
Salaries, office Second Comptroller, accounts Soldiers' Home		726.21	3,300.00		4,026.21	3,227.15		799.06
Salaries, office Commissioner of Customs	1888	304.06			304.06		304.06	
Do	1889			124.52	124.52			124.52
Do	1890		49,430.00		49,430.00	49,430.00		
Salaries, office First Auditor	1888	1,126.12			1,126.12	58.70	1,067.42	
Do	1889	1,810.00		328.34	2,138.34			2,138.34
Do	1890		88,810.00		88,810.00	88,000.00		810.00
Salaries, office Second Auditor	1888	15,424.05			15,424.05		15,424.05	
Do	1889	3,745.87		1,177.44	4,923.31			4,923.31
Do	1890		273,130.00		273,130.00	270,500.00		2,630.00
Salaries, office Second Auditor, accounts Soldiers' Home		245.57	6,600.00	368.59	7,214.16	6,400.00		814.16
Salaries, office Second Auditor, repairing rolls		275.00	21,000.00		21,275.00	20,300.00		975.00
Salaries, office Third Auditor	1888	2,512.66			2,512.66		2,512.66	
Do	1889	1,283.81		263.94	1,547.75			1,547.75
Do	1890		191,530.00		191,530.00	191,530.00		
Additional compensation, office Third Auditor		3,733.29			3,733.29			3,733.29
Salaries, office Fourth Auditor	1888	751.86			751.86		751.86	
Do	1889	234.34		435.44	669.78			669.78
Do	1890		69,230.00		69,230.00	67,000.00		2,230.00
Salaries, office Fifth Auditor	1888	376.09			376.09		376.09	

Do	1889	610.00		161.99	771.99			771.99
Do	1890		47,610.00		47,610.00	47,610.00		
Salaries, office Sixth Auditor	1888	3,545.28			3,545.28		3,545.28	
Do	1889	4,090.00		1,179.11	5,269.11			5,269.11
Do	1890		502,090.00		502,090.00	501,000.00		1,090.00
Salaries, office Treasurer United States	1888	13,456.80			13,456.80		13,456.80	
Do	1889	2,142.04		583.38	2,725.42			2,725.42
Do	1890		273,361.60		273,361.60	271,500.00		1,861.60
Salaries, office Treasurer national currency (re-imbursable)	1888	7,377.99			7,377.99		7,377.99	
Do	1889	470.10		460.70	930.80			930.80
Do	1890		70,800.00		70,800.00	68,000.00		2,800.00
Salaries, office Register	1888			869.97	869.97		869.97	
Do	1890		139,750.00		139,750.00	139,750.00		
Salaries, office Comptroller of the Currency	1888	1,241.96			1,241.96		1,241.96	
Do	1889	1,120.00		452.68	1,572.68			1,572.68
Do	1890		103,120.00		103,120.00	101,500.00		1,620.00
Salaries, office Comptroller of the national currency (re-imbursable)	1888	269.61			269.61		269.61	
Do	1889	820.00		62.95	882.95			882.95
Do	1890		16,320.00		16,320.00	16,500.00		320.00
Examination of national banks and bank plates	1888	1,310.45			1,310.45	194.00	1,116.45	
Do	1889	1,412.68		382.00	1,794.68	213.63		1,581.05
Do	1890		2,000.00		2,000.00	1,527.71		472.29
Salaries, office Commissioner of Internal Revenue	1888	8,952.84			8,952.84		8,952.84	
Do	1889	4,090.00		469.86	4,559.86			4,559.86
Do	1890		261,590.00		261,590.00	258,500.00		3,090.00
Salaries, office Commissioner of Internal Revenue (re-imbursable)	1888	2,500.00			2,500.00		2,500.00	
Do	1890		2,500.00		2,500.00	2,500.00		
Salaries, office Light-House Board	1888	393.20			393.20		393.20	
Do	1889	738.37		469.38	1,207.75			1,207.75
Do	1890		*36,240.00		36,240.00	34,500.00		1,740.00
Salaries, office Life-Saving Service	1888			458.54	458.54		458.54	
Do	1890		37,780.00		37,780.00	37,780.00		
Salaries, Bureau of Navigation, Treasury Department	1888	680.00		313.17	993.17		993.17	
Do	1890		25,780.00		25,780.00	25,780.00		
Salaries, Bureau of Statistics	1888	76.66			76.66		76.66	
Do	1889			165.39	165.39			165.39
Do	1890		46,060.00		46,060.00	46,060.00		
Collecting statistics relating to commerce	1889			182.38	182.38	.50		181.88
Do	1890		7,000.00		7,000.00	1,001.00		5,999.00
Salaries, Secret Service Division	1888	120.65			120.65		120.65	
Do	1889	72.44			72.44			72.44
Do	1890		11,620.00		11,620.00	11,620.00		
Salaries, office of Standard Weights and Measures	†1887			378.03	378.03		378.03	
Do	1888			30.00	30.00		30.00	
Do	1889			.09	.09		.09	
Carried forward.....		1,305,852.54	9,756,202.99	363,414.49	11,425,470.02	10,563,789.61	206,802.42	654,877.99

*\$19,700.00 transferred from customs ledger.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1888.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$1,305,852.54	\$9,756,262.99	\$363,414.49	\$11,425,470.02	\$10,563,789.61	\$206,802.42	\$654,877.99
Salaries, office of Standard Weights and Measures	1890		3,470.00	557.30	4,027.30	4,027.30		
Contingent expenses office standard weights and measures	*1887			113.76	113.76		113.76	
Do	1888	600.00		110.20	710.20		710.20	
Do	1889	136.71		36.42	173.13			173.13
Do	1890		1,100.00	158.54	1,258.54	1,258.54		
Salaries, Supervising Surgeon-General Marine Hospital Service	1888			260.88	260.88		260.88	
Do	1890	128,320.00			28,320.00	27,550.00		770.00
Salaries, Supervising Inspector-General, Steam-boat Inspection Service	1888			68.44	68.44		68.44	
Do	1890		10,140.00		10,140.00	10,140.00		
Salaries of employes, building corner of Seventeenth and F streets	1888	89.85			89.85		89.85	
Do	1889	170.43		42.77	213.20			213.20
Investigating pay and bounty of Indian soldiers				80.48	80.48			80.43
Aid to sufferers from yellow fever		25,000.00			25,000.00			25,000.00
Contingent expenses, Treasury Department:								
Stationery	1888	5,410.46			5,410.46		5,410.46	
Do	1889	700.63		1,315.69	2,016.32	559.30		1,457.02
Do	1890		28,000.00	45,313.45	73,313.45	70,031.30		3,282.15
Binding newspapers, etc	1888	374.23		157.15	531.38		531.38	
Do	1889			92.00	92.00	92.00		
Do	1890		2,500.00	92.00	2,592.00	2,592.00		
Investigation of accounts and traveling expenses	1888	481.76		353.25	835.01		835.01	
Do	1889			1.00	1.00	1.00		
Do	1890		1,500.00		1,500.00	1,000.00		500.00
Freight, telegrams, etc	1888			293.16	293.16		293.16	
Do	1889	1,000.00		42.40	42.40	42.40	1,293.16	
Do	1890		3,500.00		3,500.00	3,000.00		500.00
Rent	1888			343.75	343.75		343.75	
Do	1890		5,480.00		5,480.00	4,800.00		680.00
Horses and wagons	1888	700.00		207.70	907.70		907.70	
Do	1890		4,000.00		4,000.00	3,500.00		500.00
Ice	1888			129.76	129.76		129.76	
Do	1890		3,500.00		3,500.00	3,500.00		
File-holders and cases	1888			1,213.41	1,213.41		1,213.41	
Do	1890		5,000.00		5,000.00	5,000.00		

Fuel, etc.	1888			207.50	207.50		207.50	
Do.	1890							500.00
Gas, etc.	1888		10,000.00	196.28	196.28	9,500.00	196.28	
Do.	1890		14,000.00		14,000.00	13,159.34		840.66
Carpets and repairs	1888			.93	.93		.93	
Do.	1889			1.20	1.20	1.20		
Do.	1890		6,500.00	616.62	7,116.62	7,084.04		32.58
Furniture, etc.	1888	387.80		1,220.70	1,608.50		1,608.50	
Do.	1890		10,000.00	312.59	10,312.59	9,575.00		737.59
Miscellaneous items	1888	10.48		86.29	105.77		105.77	
Do.	1889	7.50			7.50	7.50		
Do.	1890		10,000.00	11.97	10,011.97	9,550.59		461.47
Building, corner Seventeenth and F streets				474.96	474.96		474.96	
Postage, Treasury Department	1888	150.00			150.00		150.00	
Do.	1889	250.00			250.00			250.00
Do.	1890		200.00		200.00	200.00		
Postage to postal union countries	1889	1,500.00			1,500.00			1,500.00
Do.	1890		1,500.00		1,500.00	1,500.00		
Additional compensation for services in connection with issue of 3 per cent. bonds				98.26	98.26			98.26
Expenses of the national currency	1888	338.27			338.27		338.27	
Distinctive paper for United States securities	1888	343.37			343.37		343.37	
Do.	1889			129.54	129.54	16.68		112.86
Do.	1890		40,000.00	578.73	40,578.73	40,576.73		
Sealing and separating United States securities	1888	799.19			799.19		799.19	
Do.	1889	639.14			639.14	516.29		122.85
Do.	1890		1,500.00		1,500.00	689.75		810.25
Special witness of destruction of United States securities	1889			10.00	10.00			10.00
Do.	1890		1,565.00		1,565.00	1,565.00		
Custody of dies, rolls and plates	1888	13.20			13.20		13.20	
Do.	1890		6,800.00		6,800.00	6,800.00		
Transportation of minor coins	1888	2,287.13			2,287.13		2,287.13	
Do.	1889	3,097.25			3,097.25	329.62		2,767.63
Do.	1890		4,000.00		4,000.00	396.00		3,604.00
Loss on recoinage of minor coins	1888	4,000.00			4,000.00		4,000.00	
Do.	1889	4,000.00			4,000.00			4,000.00
Do.	1890		4,000.00		4,000.00			4,000.00
Recoinage of gold and silver coins	1889	115.38			115.38			115.38
Do.	1890		30,000.00		30,000.00	20,206.93		793.07
Transportation of silver coins		41,881.86			41,881.86	41,880.97		.89
Transportation of gold coins		60,486.00			60,486.00			60,486.00
Loss on old copper cents		190.56			190.56			190.56
Storage of silver, transportation		77,562.50			77,562.50			77,562.50
Vaults for storage of silver		60,000.00			60,000.00	5,676.54		54,323.46
Presses and separating machines for United States securities		2,665.39			2,665.39			2,655.39
Expenses incurred under act relating to Chinese		5,273.70			5,273.70			5,273.70
Carried forward		1,634,844.33	9,964,457.99	418,341.57	12,017,643.89	10,879,115.54	229,235.28	909,293.07

*And previous years.

{Transferred from customs ledger, Marine Hospital Service.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$1,634,844.33	\$9,964,457.99	\$418,341.57	\$12,017,643.89	\$10,379,115.54	\$229,235.28	\$909,293.07
Suppressing counterfeiting and other crimes	1888			99.56	99.56		99.56	
Do	1889	814.97			814.97			814.97
Do	1890		64,000.00		64,000.00	63,830.50		169.50
Lands and other property of the United States	1888	831.69			831.69		831.69	
Do	1889	53.02		59.16	112.18	86.68		25.50
Do	1890		500.00		500.00	400.00		100.00
National Zoological Park, organization, improvement, and maintenance			92,000.00		92,000.00	5,000.00		87,000.00
Expenses of Smithsonian Institution			42,180.00		42,180.00	42,180.00		
International Exchanges, Smithsonian Institution	1889	6.78			6.78	6.13		.65
Do	1890		15,000.00		15,000.00	14,993.01		6.99
North American Ethnology, Smithsonian Institution		8,245.18	40,000.00	.87	48,246.05	38,579.10		9,666.95
Smithsonian Institution Building, repairs		.82			.82		.82	
Heating and lighting National Museum	1888	3.70			3.70		3.70	
Do	1889	484.10		3.99	488.09	484.10		3.99
Do	1890		12,000.00		12,000.00	10,500.00		1,500.00
Furniture and fixtures, National Museum	1888	4.21		17.75	21.96		21.96	
Do	1889	282.70		.40	283.10	282.70		.40
Do	1890		30,000.00		30,000.00	29,002.00		998.00
Preservation of collections, National Museum	1888	14.05		24.97	39.02	37.65	1.37	
Do	1889	351.89		.53	352.42	337.72		14.70
Do	1890		140,000.00		140,000.00	139,085.77		914.23
Postage, National Museum	1890		1,000.00		1,000.00	500.00		500.00
Propagation of food-fishes	1888	669.35			669.35	391.50	277.85	
Do	1889	5,925.32	3,000.00	1,434.12	10,359.44	9,820.08		539.36
Do	1890	4,932.93	278,900.00	338.01	279,170.94	260,040.45		19,130.49
Fish hatchery:								
Lake County, Colo			15,000.00		15,000.00	13,500.00		1,500.00
Lake Erie			20,000.00		20,000.00	12,500.00		7,500.00
Neosho, Mo		704.24			704.24	704.24		
Duluth, Minn		3.64			3.64			3.64
Columbia River		5,747.60		4.15	5,751.75	5,747.60		4.15
Baird, Cal		4,000.00		557.88	4,557.88	4,557.88		
Fish hatcheries, Maine			11,000.00		11,000.00	6,000.00		5,000.00
Fish pond, Monument lot		99.50			99.50			99.50
Fish Commissioner's buildings, Wood's Holl		214.21			214.21			214.21
Steam-vessels, food-fishes		778.06			778.06			778.06
Sailing vessels, food-fishes		97.72			97.72			97.72
To promote the education of the blind		2,500.00		10,000.00	12,500.00	10,000.00		2,500.00

Purchase and management of the Louisville and Port-land Canal.....		640.00			640.00			640.00
World's Industrial Exposition at New Orleans, La.....		313.05			313.05	69.40	243.65	
Salaries, Bureau of Engraving and Printing.....	1890		17,450.00		17,450.00	17,450.00		
Compensation of employes, Bureau of Engraving and Printing.....	1888	6,640.50			6,640.50		6,640.50	
Do.....	1889	6,700.00		3,843.15	10,543.15			10,543.15
Do.....	1890		370,000.00		370,000.00	370,000.00		
Plate printing, Bureau of Engraving and Printing.....	1888	35,587.74			3,587.74		3,587.74	
Do.....	1889	1,500.00		7,246.36	8,746.36	11.05		8,735.31
Do.....	1890		456,000.00		456,000.00	456,000.00		
Materials and miscellaneous expenses of Bureau of Engraving and Printing.....	1888	7,413.73			7,413.73		7,413.73	
Do.....	1889	11,410.04		13,492.74	24,902.78	10.00		24,892.78
Do.....	1890		174,000.00	1,659.26	175,659.26	174,010.00		1,649.26
Outstanding liabilities.....		503,808.71		53,674.21	557,482.92	29,864.32		527,618.60
Sinking fund, Union Pacific Railroad Company.....		6,475.70	1,443,164.46	1,566,744.85	3,016,385.01	3,009,328.57		7,061.44
Sinking fund, Central Pacific Railroad Company.....		2,766.14	399,400.06		402,166.20	399,268.30		2,897.90
Trust fund interest for support of free schools in South Carolina.....		547.69	2,014.48		2,562.17	2,100.00		462.17
Preventing the spread of epidemic diseases.....		109,882.21	100,000.00	6.00	209,888.21	51,726.45		158,161.76
Contingent expenses, national currency, re-imbursable, office of the Treasurer.....			23,505.92	75.00	23,580.92	23,580.92		
Salaries, office of the assistant treasurer at:								
Baltimore, Md.....	1888	.04			.04		.04	
Do.....	1889	1.90			1.90			1.90
Do.....	1890		21,600.00		21,600.00	21,600.00		
Boston, Mass.....	1888	120.64			120.64		120.64	
Do.....	1889	592.93			592.93			592.93
Do.....	1890		37,910.00		37,910.00	37,825.80		84.20
Chicago, Ill.....	1888	5.87			5.87		5.87	
Do.....	1889	475.73			475.73			475.73
Do.....	1890		25,960.00	2,137.60	28,097.60	27,735.31		302.29
Cincinnati, Ohio.....	1890		16,560.00	712.95	17,272.95	17,272.95		
New York, N. Y.....	1888	4,397.88			4,397.88		4,397.88	
Do.....	1889	708.77		82.05	790.82			790.82
Do.....	{1889}			100.00	2,850.00	2,847.39		2.61
Do.....	{1890}	2,750.00						
Do.....	1890		174,390.00		174,890.00	174,890.00		
New Orleans, La.....	1889	198.29			198.29			198.29
Do.....	1890		18,090.00		18,090.00	18,070.33		19.67
Philadelphia, Pa.....	1888	381.27			381.27		381.27	
Do.....	1889			127.25	127.25			127.25
Do.....	1890		36,540.00	1,012.84	37,552.84	37,540.00		12.84
St. Louis, Mo.....	1889	477.65			477.65			477.65
Do.....	1890		17,860.00		17,860.00	17,830.00		30.00
San Francisco, Cal.....	1890		27,120.00	595.61	27,715.61	27,120.00		595.61
Salaries, special agents, independent Treasury.....	1888	75.81		1,091.18	1,166.99	25.51	1,141.48	
Do.....	1890		5,000.00		5,000.00	5,000.00		
Paper for checks and drafts, independent Treasury.....	1888	168.88			168.88		168.88	
Carried forward.....		2,343,651.18	14,091,042.91	2,083,484.01	18,518,178.10	16,468,853.95	254,573.91	1,794,750.24

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward.....		\$2,343,651.18	\$14,091,042.91	\$2,083,484.01	\$18,518,178.10	\$16,468,853.95	\$254,573.91	\$1,794,750.24
Paper for checks and drafts, independent Treasury.....	1889	1,803.48			1,803.48	1,596.39		207.09
Do.....	1890		9,000.00		9,000.00	6,577.57		2,422.43
Contingent expenses, independent Treasury.....	1888	2,847.53		266.83	3,114.36	15.72		3,098.64
Do.....	1889	3,060.72		42.69	3,103.41	3,103.41		
Do.....	1890		70,000.00	1,973.32	71,973.32	48,793.24		23,180.08
Salaries, office Director of the Mint.....	1888	11.41			11.41		11.41	
Do.....	1889	781.85		261.22	993.07			993.07
Do.....	1890		28,740.00		28,740.00	27,740.00		1,000.00
Contingent expenses, office Director of the Mint.....	1888	1,826.64			1,826.64		1,826.64	
Do.....	1889	3,764.48		6.00	3,770.48	1,016.48		2,754.00
Do.....	1890		7,750.00	478.11	8,228.11	6,648.83		1,579.28
Tile floor for laboratory, Bureau of the Mint.....		61.00			61.00		61.00	
Freight on bullion and coin, mints and assay offices.....	1888	3,401.41			3,401.41		3,401.41	
Do.....	1889	3,039.08			3,039.08	1,422.14		1,616.94
Do.....	1890		10,000.00		10,000.00	7,450.50		2,549.50
Salaries, mint at Carson.....	1888	12,847.12			12,847.12		12,847.12	
Do.....	1889	10,000.00		100.00	10,100.00			10,100.00
Do.....	1890		29,550.00		29,550.00	29,545.00		5.00
Wages of workmen, mint at Carson.....	1888	32,946.00			32,946.00		32,946.00	
Do.....	1889	28,400.00		54.06	28,454.06	73.68		28,380.38
Do.....	1890		60,000.00		60,000.00	60,000.00		
Contingent expenses, mint at Carson.....	1888	12,973.54			12,973.54		12,973.54	
Do.....	1889	15,021.70		5.79	15,027.49	718.70		14,308.79
Do.....	1890		25,000.00		25,000.00	24,808.21		191.79
Salaries, mint at Denver.....	1889	59.60			59.60			59.60
Do.....	1890		10,950.00		10,950.00	10,950.00		
Wages of workmen, mint at Denver.....	1889	1,761.50			1,761.50			1,761.50
Do.....	1890		14,750.00		14,750.00	13,575.00		1,175.00
Contingent expenses, mint at Denver.....	1888	1,854.37			1,854.37		1,854.37	
Do.....	1889	3,596.73		.04	3,596.77	6.04		3,590.73
Do.....	1890		6,000.00		6,000.00	2,997.35		3,002.65
Salaries, mint at New Orleans.....	1888	48.35			48.35		48.35	
Do.....	1889			56.55	56.55			56.55
Do.....	1890		31,950.00	1,421.10	33,371.10	33,371.10		
Wages of workmen, mint at New Orleans.....	1888	1,324.81			1,324.81		1,324.81	
Do.....	1889			142.75	142.75			142.75
Do.....	1890		74,000.00	3,396.75	77,396.75	77,396.75		
Contingent expenses, mint at New Orleans.....	1888	1,806.77			1,806.77		1,806.77	

Do	1889			462.14	462.14			462.14
Do	1890		35,000.00	2,203.92	37,203.92	37,203.92		
Salaries, mint at Philadelphia	1888	57.69		57.69	57.69		57.69	
Do	1889			115.49	115.49			115.49
Do	1890		41,550.00	1,612.30	43,162.30	43,162.30		
Wages of workmen, mint at Philadelphia	1888	216.44		216.44	216.44		216.44	
Do	1889			273.83	273.83			273.83
Do	1890		293,000.00	5,668.83	298,668.83	298,668.83		
Contingent expenses, mint at Philadelphia	1888	29,699.25		29,699.25	29,699.25		29,699.25	
Do	1889			29,186.48	29,186.48	2.25		29,184.23
Do	1890		100,000.00	5,131.13	105,131.13	104,333.53		797.60
Salaries, mint at San Francisco	1888	59.76		59.76	59.76		59.76	
Do	1889		41,100.00	537.60	41,637.60	41,600.00		37.60
Wages of workmen, mint at San Francisco	1888	1,526.41		1,526.41	1,526.41		1,526.41	
Do	1889	256.16		2,378.40	2,614.56			2,614.56
Do	1890		170,000.00	299.00	170,299.00	170,299.00		
Contingent expenses, mint at San Francisco	1888	208.78		208.78	208.78		208.78	
Do	1889	17.93		2,721.47	2,739.45	2,094.90		644.55
Do	1890		40,000.00	2,364.04	42,364.04	42,166.66		197.38
Salaries, assay office, Boisé City	1890		3,200.00	3,200.00	3,200.00	3,200.00		
Wages, assay office, Boisé City	1888	257.50		257.50	257.50		257.50	
Wages and contingent expenses, assay office, Boisé City	1888	28.12		28.12	28.12	25	27.87	
Do	1889	7.89		17.48	25.37	24.42		.95
Do	1890		9,000.00	9,000.00	9,000.00	8,713.97		286.03
Salaries, assay office, Charlotte	1890		2,750.00	2,750.00	2,750.00	2,750.00		
Wages and contingent expenses, assay office, Charlotte	1888	137.42		137.42	137.42		137.42	
Do	1889			13.52	13.52	10.86		2.66
Do	1890		2,000.00	2,000.00	2,000.00	2,000.00		
Salaries, assay office, Helena	1889			.07	.07			.07
Do	1890		7,700.00	7,700.00	7,700.00	7,700.00		
Wages of workmen, assay office, Helena	1889	100.00		67.25	167.25			167.25
Do	1890		12,000.00	12,000.00	12,000.00	12,000.00		
Contingent expenses, assay office, Helena	1888	505.07		505.07	505.07	81.79	423.28	
Do	1889	2,284.78		9.45	2,294.23	69.82		2,224.41
Do	1890		5,000.00	5,000.00	5,000.00	4,955.51		44.49
Salaries, assay office, New York	1890		39,250.00	39,250.00	39,250.00	39,250.00		
Wages of workmen, assay office, New York	1888	1,421.50		1,421.50	1,421.50		1,421.50	
Do	1889	1,200.00		102.00	1,302.00			1,302.00
Do	1890		25,000.00	25,000.00	25,000.00	25,000.00		
Contingent expenses, assay office, New York	1888	1,206.63		1,206.63	1,206.63		1,206.63	
Do	1889	1,918.22		989.77	2,907.99	72.00		2,835.99
Do	1890		10,000.00	10,000.00	10,000.00	10,000.00		
Salaries, assay office, St. Louis	1888	96.06		96.06	96.06		96.06	
Do	1890		3,500.00	3,500.00	3,500.00	3,500.00		
Wages and contingent expenses, assay office, St. Louis	1888	254.75		254.75	254.75		254.75	
Do	1889			131.94	131.94			131.94
Do	1890		2,400.00	2,400.00	2,400.00	2,400.00		
Parting and refining bullion		137,754.27		172,482.12	310,236.39	183,352.69		126,883.70
Coinage of the standard silver dollar			237,000.87	11,559.83	248,560.70	248,569.70		
Salaries, governor, etc., Territory of Alaska	1888	1,021.69		1,021.69	1,021.69		1,021.69	
Carried forward		2,667,055.64	15,548,183.78	2,330,017.28	20,545,256.70	18,119,833.46	360,290.36	2,065,132.88

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$2,667,055.64	\$15,548,183.78	\$2,330,017.28	\$20,545,256.70	\$18,119,833.46	\$360,290.36	\$2,065,132.88
Salaries, governor, etc., Territory of Alaska	1889	4,119.90			4,119.90	2,980.68		1,139.22
Do.....	1890		20,500.00		20,500.00	14,555.50		5,944.50
Contingent expenses, Territory of Alaska	1888	.37			.37		.37	
Do.....	1889	548.15		260.55	808.70	548.15		260.55
Do.....	1890		2,000.00		2,000.00	2,000.00		
Salaries, governor, etc., Territory of Arizona	1888	500.00			500.00		500.00	
Do.....	1889	2,741.75			2,741.75	2,354.40		387.35
Do.....	1890		13,900.00		13,900.00	11,933.25		1,966.75
Legislative expenses, Territory of Arizona	*1887			682.52	682.52		682.52	
Do.....	1888	400.00			400.00	.60	399.40	
Do.....	1889	1,250.00		2,949.57	4,199.57	1,500.00		2,699.57
Do.....	1890		2,000.00		2,000.00	1,800.00		200.00
Contingent expenses, Territory of Arizona	1888	264.30			264.30		264.30	
Do.....	1889	390.75			390.75	117.96		272.79
Do.....	1890		500.00		500.00	375.00		125.00
Salaries, governor, etc., Territory of Dakota	1889	4,556.75			4,556.75	3,600.23		956.52
Do.....	1890		28,400.00		28,400.00	10,048.81		18,351.19
Legislative expenses, Territory of Dakota	*1887			85.07	85.07		85.07	
Do.....	1888	596.72			596.72	85.07	511.65	
Do.....	1889			8,678.75	8,678.75			8,678.75
Do.....	1890		2,500.00		2,500.00	1,000.00		1,500.00
Contingent expenses, Territory of Dakota	1890		500.00		500.00	250.00		250.00
Salaries, governor, etc., Territory of Idaho	1888	247.25			247.25		247.25	
Do.....	1889	2,368.30			2,368.30	1,634.60		733.70
Do.....	1890		13,400.00		13,400.00	10,658.25		2,741.75
Legislative expenses, Territory of Idaho	*1887			362.80	362.80		362.80	
Do.....	1888			1.65	1.65		1.65	
Do.....	1889	17.12				17.12		
Do.....	1890		2,000.00		2,000.00	2,000.00		
Contingent expenses, Territory of Idaho	1889	10.12			10.12			
Do.....	1890		500.00		500.00	500.00		
Salaries, governor, etc., Territory of Montana	1889	2,737.36			2,737.36	2,218.13		519.23
Do.....	1890		16,400.00		16,400.00	5,801.53		10,598.47
Legislative expenses, Territory of Montana	1888	450.00			450.00		37.17	
Do.....	1889	6,500.00		6,334.11	12,834.11	8,569.41		3,964.70
Do.....	1890		2,000.00	78.44	2,078.44	1,000.00		1,078.44
Contingent expenses, Territory of Montana	1890		500.00		500.00	250.00		250.00
Constitutional convention, Territory of Montana	1890	10,000.00		296.20	10,296.20	10,000.00		296.20
Salaries, governor, etc., New Mexico	1889	3,058.89			3,058.89	2,660.85		398.04

Do	1890		16,500.00		16,600.00	13,927.75		2,972.25
Legislative expenses, New Mexico	1889			1,660.57	1,660.57	1,660.26		.31
Do	1890		2,000.00		2,000.00	2,000.00		
Contingent expenses, Territory of New Mexico	1889	30.37			30.37	30.37		
Do	1890		500.00		500.00	500.00		
Legislative expenses, Territory of Oklahoma	1890		2,500.00		2,500.00	2,500.00		
Salaries, governor, etc., Territory of Utah	1889	2,191.28			2,191.28	1,751.08		440.20
Do	1890		16,400.00		16,400.00	14,311.00		2,089.00
Legislative expenses, Territory of Utah	1888	2,905.08			2,905.08	866.07	2,039.01	
Do	1889	162.50		845.15	507.65	162.50		345.15
Do	1890		22,000.00	28.10	22,028.10	21,200.00		828.10
Contingent expenses, Territory of Utah	1889	62.50			62.50	62.50		
Do	1890		500.00		500.00	500.00		
Compensation, Utah Commission	1890		25,000.00		25,000.00	25,000.00		
Contingent expenses, Utah Commission	1888	1.28			1.28		1.28	
Do	1889	975.71		108.31	1,084.02	996.22		87.80
Do	1890		8,500.00	120.00	8,620.00	8,617.50		2.50
Compensation and expenses, officers of election, Territory of Utah	1888	8,000.00		393.10	8,393.10		8,393.10	
Do	1889	9,000.00		201.13	9,201.13	9,176.74		24.39
Do	1890		25,000.00	61.35	25,061.35	14,000.00		11,061.35
Industrial Home, Territory of Utah	1889	24,018.23			24,018.23	23,200.00		818.23
Aid to Industrial Home, Territory of Utah	1889	1,500.00		55.38	1,555.38	1,500.00		55.38
Do	1890		2,000.00		2,000.00	2,000.00		
Furniture, Industrial Home, Territory of Utah	1890	1,000.00			1,000.00	1,000.00		
Salaries, governor, etc., Territory of Washington	1889	3,596.39			3,596.39	2,585.50		1,010.89
Do	1890		16,400.00		16,400.00	6,168.90		10,231.10
Legislative expenses, Territory of Washington	1888	1,533.18			1,533.18		1,533.18	
Do	1890		22,000.00	.91	22,000.91	2,060.00		19,940.91
Contingent expenses, Territory of Washington	1890		500.00		500.00	500.00		
Constitutional convention, Territory of Washington	1890	10,000.00		416.46	10,416.46	10,000.00		416.46
Salaries, governor, etc., Territory of Wyoming	1889	1,784.61			1,784.61	1,784.61		
Do	1890		13,400.00		13,400.00	11,558.25		1,841.75
Legislative expenses, Territory of Wyoming	1890		22,000.00		22,000.00	22,000.00		
Contingent expenses, Territory of Wyoming	1890		500.00		500.00	500.00		
Improvements and repairs, District of Columbia	*1887			1,831.94	1,831.94		1,831.94	
Do	1887	341.47			341.47			341.47
Do	(1887)	14,144.02		333.20	14,477.22	287.89	14,050.21	139.12
Do	(1888)							
Do	1889			5,697.55	5,697.55	1,539.68		4,157.87
Do	1890		1,017,000.00	7,481.44	1,024,481.44	1,024,481.44		
Permit work, District of Columbia	1889			32,122.82	32,122.82	6,062.55		26,060.27
Do	1890		125,000.00	35,575.87	160,575.87	140,000.00		20,575.87
Bridges, District of Columbia	1888	1,286.53			1,286.53		1,286.53	
Do	1889	1,395.71		113.49	1,509.20	1,457.06		52.14
Do	1890		13,400.00	1,345.02	14,745.02	14,745.02		
Sewers, District of Columbia	1889			5,609.62	5,609.62			5,609.62
Do	1890		190,000.00	16,255.09	206,255.09	195,000.00		11,255.09
Carried forward		2,791,742.23	17,194,738.78	2,459,503.44	22,446,029.45	19,804,708.84	392,517.79	2,248,802.82

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$2,791,742.23	\$17,194,783.78	\$2,459,503.44	\$22,446,029.45	\$19,804,708.84	\$392,517.79	\$2,248,802.82
Washington Asylum, District of Columbia	1888	956.06			956.06		956.06	
Do	1889	1,000.00		18.18	1,018.18	892.52		125.66
Do	1890		53,415.00	47.89	53,462.89	53,462.89		
Transportation of paupers and prisoners, District of Columbia	1888	460.87			460.87		460.87	
Do	1889	940.22		510.47	1,450.69	789.77		660.92
Do	1890		4,000.00	743.66	4,743.66	3,700.00		1,043.66
Reform School, District of Columbia	1888	884.77			884.77		884.77	
Do	1890		30,896.00		39,896.00	39,896.00		
Hospital for the Insane, District of Columbia	1890		85,000.00	7,083.33	92,083.33	92,083.33		
Columbia Hospital for Women and Lying-in Asylum, District of Columbia	1890		20,000.00	4,122.47	24,122.47	24,122.47		
Children's Hospital, District of Columbia	1889			10	10			10
Do	1890		5,000.00		5,000.00	5,000.00		
Relief of the poor, District of Columbia	1888	466.42			466.42		466.42	
Do	1889	18.17		955.00	973.17			973.17
Do	1890		21,000.00	57.59	21,057.59	21,026.59		31.00
St. Ann's Infant Asylum, District of Columbia	1890		6,000.00	9.43	6,009.43	6,000.00		9.43
St. John's Church Orphanage, District of Columbia	1890		1,500.00		1,500.00	1,500.00		
Industrial Home School, District of Columbia	1888	324.70			324.70	324.00		70
Do	1890		17,200.00	343.91	17,543.91	17,543.91		
Woman's Christian Association, District of Columbia	1890		4,000.00		4,000.00	4,000.00		
Washington Hospital for Foundlings, District of Columbia	1888	40			40		40	
Do	1890		6,000.00		6,000.00	6,000.00		
National Association for Colored Women and Children, District of Columbia	1890		10,700.00	22.00	10,722.00	10,700.00		22.00
Association for Works of Mercy, District of Columbia	1890		5,500.00		5,500.00	5,500.00		
Do	1889			12.23	12.23	12.23		
National Homeopathic Hospital Association, District of Columbia	1890		5,000.00		5,000.00	5,000.00		
National Temperance Home, District of Columbia	1890		2,500.00	160.97	2,660.97	2,660.42		55
Buildings and grounds, public schools, District of Columbia	{1887}	8,892.29			8,892.29		7,916.73	975.56
Do	{1888}							
Do	1889	20,000.00		2.39	20,002.39	20,000.00		2.39
Do	{1889}	224,179.85		28,690.76	252,870.61	235,000.00		17,879.61
Do	{1890}							
Do	1890		8,985.30		8,985.30	8,985.30		

Buildings, Metropolitan police, District of Columbia		19,000.00	4,799.44	23,799.44	23,673.99		125.45
Building, St. Rose Industrial School, District of Columbia		5,000.00		5,000.00	5,000.00		
Building, German Orphan Asylum Association, District of Columbia		10,000.00		10,000.00	10,000.00		
Building, House of the Good Shepherd, District of Columbia		15,000.00		15,000.00	15,000.00		
Building, Reform School, District of Columbia	7.15			7.15			7.15
Building, Washington Hospital for Foundlings, District of Columbia	5,000.00			5,000.00			5,000.00
Building, Columbia Hospital for Women and Lying-in Asylum, District of Columbia	400.00		3,796.89	4,196.89	4,196.89		
Building, Association for Works of Mercy, District of Columbia			12.23	12.23			12.23
Building, fire department, District of Columbia			115.50	115.50			115.50
Salaries and contingent expenses, offices, District of Columbia	1886	2.20		2.20			2.20
Do.	*1887		.90	.90		.90	
Do.	1887	45.81		45.81			45.81
Do.	1888	978.99		978.99		889.21	89.78
Do.	1889	19.75	2,686.35	2,706.10	13.60		2,692.50
Do.	1890		164,477.00	9,988.52	174,465.52	174,432.02	33.50
Salaries, sinking fund, District of Columbia	1888	155.85		155.85		155.85	
Do.	1889	225.00		37.70	262.70		262.70
Do.	1890		2,700.00	2,700.00	2,550.00		150.00
Interest and sinking fund, District of Columbia	1890		1,213,947.97	44,610.00	1,258,557.97	1,258,557.97	
Public schools, District of Columbia	1887	56.02		56.02			56.02
Do.	1888	6,603.98	1,033.20		7,637.18	1,035.44	2,796.66
Do.	1889	4,665.16		1,356.73	6,021.89	20.68	6,001.21
Do.	1890		658,526.00	8,074.31	666,600.31	666,600.31	
Metropolitan police, District of Columbia	1888	1,583.03		1,583.03		1,583.03	
Do.	1889	25.99		8,243.45	8,269.44		8,269.44
Do.	1890		448,640.00	30,642.91	479,282.91	479,225.70	57.21
Fire department, District of Columbia	1888	1,932.79		.37	1,953.16		12.81
Do.	1889			1,549.38	1,549.38	1,940.35	1,549.38
Do.	1890		130,390.00	14,654.21	151,044.21	151,044.11	.10
Telegraph and telephone service, District of Columbia	1888	127.64		127.64		127.64	
Do.	1889	4,996.99		217.50	5,214.49		5,214.49
Do.	1890		16,800.00	374.98	17,174.98	17,174.98	
Health department, District of Columbia	1889			151.33			151.33
Do.	1890		48,540.00	3,328.59	52,368.59	52,368.59	
Pay of bailiffs, police courts, District of Columbia	{1889}	9,400.00					9,400.00
Courts, District of Columbia	{1890}			9,400.00			
Do.	*1887		6.40	6.40		6.40	
Do.	1888	950.73		75.30	1,026.03	12.50	654.89
Do.	1889	20.00		5.63	25.63		11.03
Do.	1890		16,118.00	554.44	16,672.44	16,672.44	
Streets, District of Columbia	1886	2.43					2.43
Do.	*1887			33.00	33.00	33.00	
Carried forward		3,087,085.49	20,246,652.25	2,638,108.88	25,971,846.62	23,246,500.89	412,400.09
							2,312,945.64

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward.....		\$3, 087, 085. 49	\$20, 246, 652. 25	\$2, 638, .03. 88	\$25, 971, 846. 62	\$23, 246, 500. 89	\$412, 400. 09	\$2, 312, 945. 64
Streets, District of Columbia.....	{1887}	2, 944. 55			2, 944. 55		2, 944. 55	
Do.....	{1888}	19, 859. 03	3, 745. 21	1, 508. 24	25, 112. 48	25, 112. 48		
Do.....	1889		495, 275. 00	2, 502. 60	497, 777. 60	420, 000. 00		77, 777. 60
Miscellaneous expenses, District of Columbia.....	1885	19. 69			19. 69		19. 69	
Do.....	1886	14. 79			14. 79			14. 79
Do.....	1887	55. 37			55. 37			55. 37
Do.....	1888	16. 01			16. 01			16. 01
Do.....	1889			132. 67	132. 67			132. 67
Do.....	1890		19, 800. 00	430. 89	20, 230. 89	20, 230. 89		
Contingent expenses, District of Columbia.....	1888	3, 280. 13			3, 280. 13		3, 280. 13	
Defending suits in claims against District of Columbia.....	1888	1, 939. 25			1, 939. 25		1, 939. 25	
Do.....	1889	2, 002. 25			2, 002. 25			2, 002. 25
Do.....	1890		2, 500. 00		2, 500. 00	567. 25		1, 932. 75
Writs of lunacy, District of Columbia.....	1890		2, 000. 00	555. 63	2, 555. 63	2, 555. 63		
Emergency fund, District of Columbia.....	1889			2. 55	2. 55			2. 55
Do.....	1890		5, 000. 00	285. 00	5, 285. 00	1, 050. 00		4, 235. 00
Water fund, District of Columbia.....		45, 902. 00	33, 725. 09		84, 627. 09			84, 627. 09
Water department (re-imbursable), District of Columbia.....	1887		14. 18		14. 18	14. 18		
Do.....	{1887}		43. 30	43. 90	87. 20			
Do.....	{1888}		82, 446. 30	3, 836. 96	86, 283. 26	86, 283. 26		
Do.....	1889		131, 267. 81	3, 342. 19	134, 610. 00	134, 610. 00		
Do.....	1890				2, 500. 00	2, 500. 00		
Expenses of assessing real property, District of Columbia.....		2, 500. 00			2, 500. 00			
Washington redemption fund, District of Columbia.....		94. 30	3, 065. 05	322. 95	3, 482. 30	2, 500. 81		981. 49
Washington special-tax fund, District of Columbia.....		5, 191. 63	4, 093. 67	2, 901. 96	12, 187. 26	2, 700. 80		9, 486. 46
Surplus fund, District of Columbia.....		86. 00			86. 00			86. 00
Refunding taxes, District of Columbia.....			10, 076. 95	923. 05	11, 000. 00	11, 000. 00		
Refunding water rent and taxes, District of Columbia.....			558. 93	841. 07	1, 400. 00	1, 400. 00		
Redemption of tax-lien certificates, District of Columbia.....		375. 14	1, 219. 12	2, 933. 01	4, 527. 27	2, 933. 01		1, 594. 26
Redemption of Pennsylvania avenue paving certificates, District of Columbia.....		611. 31			611. 31			611. 31
Redemption of Pennsylvania avenue paving script, District of Columbia.....		117. 05			117. 05			117. 05
Redemption of assessment certificates, District of Columbia.....			275. 46	79. 25	354. 71	79. 25		275. 46
Guaranty fund, District of Columbia.....		7, 579. 95	46, 622. 04	4, 420. 45	58, 622. 44	54, 707. 29		3, 915. 15
Payment of referees, Court of Claims, District of Columbia.....		380. 00			380. 00			380. 00
Interest on 3.65 bonds.....			13, 499. 52		13, 499. 52	13, 499. 52		

Police relief fund, District of Columbia.....		131.33	9,378.49	10	9,509.92	8,784.82		725.10
Firemen's relief fund, District of Columbia.....			1,320.00		1,320.00	1,210.00		110.00
Washington Aqueduct, District of Columbia.....	1889			2,266.34	2,266.34			2,266.34
Do.....	1890		20,000.00		20,000.00	20,000.00		
Increasing the water supply of Washington, District of Columbia.....		434,533.33		2,567.36	437,100.69	5,305.52		431,795.17
Water supply, District of Columbia.....		534,000.00		27,709.28	561,709.28	450,000.00		111,709.28
Keeping open the Potomac River, District of Columbia.....		10,000.00			10,000.00			10,000.00
Erection of fish-ways at Great Falls.....		29,894.32		126.00	30,020.32			30,020.32
Purchase and reconstruction of the Aqueduct Bridge, District of Columbia.....		7.33			7.33			7.33
Bridge across the Eastern Branch of the Potomac River, District of Columbia.....		97,000.00			97,000.00	97,000.00		
Bridge across Rock Creek on Woodley Lane road, District of Columbia.....				15.66	15.66			15.66
Zoological Park, District of Columbia.....			200,000.00	1,595.47	201,595.47	201,595.47		
Examination of sewerage system, District of Columbia.....			15,000.00	3,038.33	18,038.33	18,038.33		
Judgments, District of Columbia.....		120.79	21,075.58		21,196.37	21,075.58	120.79	
Deficiency in the sale of bonds retained from contractors, District of Columbia.....		421.66	3,500.00		3,921.66	3,921.66		
Special counsel case of Samuel Strong, District of Columbia.....		2,500.00			2,500.00			2,500.00
To maintain public order, District of Columbia.....		1,140.36			1,140.36	97.34		1,043.02
Compilation of the laws, District of Columbia.....		3,000.00		251.47	3,251.47	3,251.47		
Militia, District of Columbia.....			12,448.81		12,448.81	12,448.81		
Salaries, Coast and Geodetic Survey.....	1887*			27,412.67	27,412.67		27,412.67	
Do.....	1888			9,345.77	9,345.77		9,345.77	
Do.....	1889	4.31		10,188.41	10,192.72			10,192.72
Do.....	1890		252,205.00	18,667.48	270,872.48	270,667.48		205.00
Party expenses, Coast and Geodetic Survey.....	1887*			11,752.92	11,752.92		11,752.92	
Do.....	1888	369.63		2,840.70	3,210.33	177.68	3,032.65	
Do.....	1889	947.98		5,331.92	6,279.90	876.59		5,403.31
Do.....	1890		161,700.00	244.39	161,944.39	159,944.39		2,000.00
General expenses, Coast and Geodetic Survey.....	1887*			752.33	752.33		752.33	
Do.....	1888	9.26		239.96	249.22		249.22	
Do.....	1889			182.47	182.47	2.92		179.55
Do.....	1890		55,000.00	3,791.90	58,791.90	58,526.90		265.00
Publishing observations, Coast and Geodetic Survey.....	1887*			5.89	5.89		5.89	
Do.....	1890		3,760.00	936.60	4,696.60	4,696.60		
Alaska boundary survey.....			20,000.00	17,004.25	37,004.25	37,004.25		
Certified claims, Coast and Geodetic Survey.....	1887*	8.00			8.00			8.00
Transcontinental work, Coast and Geodetic Survey.....	1887*			18	18		18	
Points for State surveys, Coast and Geodetic Survey.....	1887*			153.82	153.82		153.82	
Repairs of vessels, Coast Survey.....	1887*			806.35	806.35		806.35	
Do.....	1888	3.02		428.25	428.25		428.25	
Do.....	1889			210.48	210.48			210.48
Do.....	1890		28,000.00	7,399.67	35,399.67	35,399.67		
Steam-launch, Coast Survey.....		410.07			410.07		410.07	
Carried forward.....		4,294,555.33	21,910,267.76	2,818,484.65	29,023,257.74	25,438,357.94	475,054.62	3,109,845.18

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$4, 294, 555.33	\$21, 910, 267.76	\$2, 818, 434.65	\$29, 023, 257.74	\$25, 438, 357.94	\$475, 054.62	\$3, 109, 845.18
Salaries, office Secretary of War	1888	3, 438.37			3, 438.37		3, 438.37	
Do	1889	4, 696.52		264.54	4, 961.06			4, 961.06
Do	1890		102, 975.00		102, 975.00	102, 195.48		779.52
Salaries, office Adjutant-General	1887	67.09			67.09			67.09
Do	1888	20, 843.53			20, 843.53		20, 843.53	
Do	1889	9, 169.57		1, 679.15	10, 848.72			10, 848.72
Do	1890		698, 020.00		698, 020.00	688, 615.00		9, 405.00
Salaries, office of Inspector-General	1890		3, 720.00		3, 720.00	3, 670.00		50.00
Salaries, office of Judge-Advocate-General U. S. Army	1888	1, 558.84			1, 558.84		1, 558.84	
Do	1889	420.00		2.85	422.85			422.85
Do	1890		13, 460.00		13, 460.00	13, 375.75		84.25
Salaries Signal Office	1888	404.37			404.37		404.37	
Do	1889	2, 835.00		238.96	3, 073.96			3, 073.96
Do	1890		153, 960.00		153, 960.00	151, 950.00		2, 010.00
Salaries, office Quartermaster-General	1888	7, 794.31			7, 794.31		7, 794.31	
Do	1889	3, 324.00		1, 195.92	4, 519.92			4, 519.92
Do	1890		156, 440.00		156, 440.00	155, 160.00		1, 280.00
Salaries, office Commissary-General	1888	154.38			154.38		154.38	
Do	1889	476.36		62.24	538.60			538.60
Do	1890		42, 760.00		42, 760.00	42, 373.30		386.70
Salaries, office Surgeon-General	1887	180.30			180.30			180.30
Do	1888	15, 879.62			15, 879.62		15, 879.62	
Do	1889	6, 536.19		539.68	7, 075.87			7, 075.87
Do	1890		514, 500.00		514, 500.00	506, 610.00		7, 890.00
Salaries, office Paymaster-General	1888	491.26			491.26		491.26	
Do	1889	9.75		97.90	107.65			107.65
Do	1890		52, 420.00		52, 420.00	52, 159.07		260.93
Salaries, office of Chief of Ordnance	1888	231.58			231.58		231.58	
Do	1889	215.00		1.42	216.42			216.42
Do	1890		44, 860.00		44, 860.00	44, 674.40		185.60
Salaries, office Chief of Engineers	1888	374.58			374.58		374.58	
Do	1889	50.00		4.44	54.44			54.44
Do	1890		23, 240.00		23, 240.00	23, 065.00		175.00
Salaries, office Publication of Records of the Rebellion	1888	949.67			949.67		949.67	
Do	1889	1, 645.00		160.73	1, 805.73			1, 805.73
Do	1890		27, 380.00		27, 380.00	26, 195.43		1, 184.57
Compensation and expenses of agents Quartermaster's Department	1888	3, 643.15			3, 643.15		3, 643.15	
Stationery, War Department	1888			992.76	992.76		992.76	

Do	1889	352.72		29.22	381.94	352.72		29.22
Do	1890		30,000.00	690.26	30,690.26	30,181.57		508.69
Contingent expenses, War Department	1888			60.31	60.31		60.31	
Do	1889	4,324.55		142.57	4,467.12	4,360.00		107.12
Do	1890		55,000.00	150.33	55,150.33	50,000.00		5,150.33
Rent of buildings, War Department	1888	3,662.03			3,662.03		3,662.03	
Do	1889	200.00			200.00	195.69		4.31
Do	1890		2,200.00		2,200.00	2,200.00		
Postage to Postal Union countries, War Department	1888	1,975.00			1,975.00		1,975.00	
Do	1889			845.85	845.85			845.85
Do	1890		1,500.00		1,500.00	1,435.00		65.00
Salaries Record and Pension Division, War Department	1890		813.34		813.34	500.00		313.34
Signal Service, contingent expenses	1890		9,500.00		9,500.00	5,000.00		4,500.00
Salaries of employés public buildings and grounds under Chief of Engineers	1888	18.95			18.95		18.95	
Do	1889			.47	.47			.47
Do	1890		47,620.00	650.15	48,270.15	48,270.15		
Contingent expenses public buildings and grounds under Chief of Engineers	1888	.27			.27		.27	
Do	1889			14.52	14.52			14.52
Do	1890		500.00	20.04	520.04	520.04		
Improvement and care of public grounds under Chief of Engineers	1888	241.59			241.59		241.59	
Do	1889	300.00		996.74	1,296.74	3.12		1,293.62
Do	1890		67,950.00	4,662.98	72,612.98	71,812.98		800.00
Repairs, fuel, etc., Executive Mansion	1888	6.42			6.42		6.42	
Do	1889			710.89	710.89			710.89
Do	1890		24,000.00	1,512.97	25,512.97	25,512.97		
Lighting, etc., Executive Mansion	1888	293.18			293.18		293.18	
Do	1889			945.16	945.16			945.16
Do	1890		16,022.00	1,650.10	17,672.10	17,450.10		222.00
Water supply, Executive Mansion	1888	5,300.00			5,300.00			5,300.00
Repairs to water-pipes and fire-plugs	1888	413.22			413.22		413.22	
Do	1889			495.94	495.94			495.94
Do	1890		2,500.00	452.75	2,952.75	2,952.75		
Telegraph to connect the Capitol with the Departments and Government Printing Office	1890		1,250.00	24.38	1,274.38	1,274.38		
Rent of office, public buildings and grounds	1888	300.00			300.00		300.00	
Salaries, office of Superintendent State, War, and Navy Department Building	1888	3,111.83			3,111.83		3,111.83	
Do	1889	673.15		81.48	754.63			754.63
Do	1890		118,500.00		118,500.00	118,000.00		500.00
Fuel, lights, etc., State, War, and Navy Department Building	1888	45.68			45.68		45.68	
Do	1889			1.09	1.09			1.09
Do	1890		42,500.00		42,500.00	42,500.00		
Building State, War, and Navy Department Building	1888	81,018.81			81,018.81	9,500.00		71,518.81
Furniture State, War, and Navy Department Building	1888	70.97		22.24	93.21		93.21	
Transportation of reports and maps to foreign countries	1888	91.10			91.10		91.10	
Do	1889			97.90	97.90			97.90
Carried forward		4,482,343.24	24,163,858.10	2,837,933.58	31,484,134.92	27,680,422.84	542,123.83	3,261,588.25

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific act of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$4,482,343.14	\$24,163,858.10	\$2,837,933.58	\$31,484,134.92	\$27,680,422.84	\$542,123.83	\$3,261,588.25
Transportation of reports and maps to foreign countries.	1890		100.00		100.00			100.00
Building for Army Medical Museum and Library		1,140.61	1,550.00	1,601.25	4,291.86	3,100.00		1,191.86
Support and medical treatment of destitute patients	1889	1,416.74			1,416.74	1,416.74		
Do	1890		17,000.00		17,000.00	15,583.26		1,416.74
Maintenance of Garfield Hospital.	1888	3.07			3.07		3.07	
Do	1889			1.87	1.87			1.87
Do	1890		12,500.00	1,367.33	13,867.33	13,867.33		
Care and maintenance of Washington Monument.	1890		10,500.00	282.54	10,782.54	10,774.30		77.10
Do	1889			119.10	119.10			119.10
Completion of Washington Monument.		10,068.61		882.00	10,950.61	10,950.61		
Monument at Washington's Headquarters, Newburg, N. Y.		11,500.00			11,500.00	11,500.00		
Prevention of obstructions and injurious deposits within the harbor and adjacent waters of New York City	1890	15,310.00	94,070.00	43.16	15,353.16	15,310.25		42.91
Do	1889			317.88	94,387.88	67,470.00		26,917.88
Salaries, office Secretary of the Navy.	1888	979.37			979.37		979.37	
Do	1889	2,780.58			2,780.58			2,780.58
Do	1890		51,690.00		51,690.00	50,800.31		889.69
Salaries, Bureau of Yards and Docks.	1888	5.55			5.55		5.55	
Do	1889	.02			.02			.02
Do	1890		10,980.00		10,980.00	10,609.12		370.88
Salaries, Bureau of Equipment and Recruiting.	1889	15.03			15.03			15.03
Do	1890		13,180.00		13,180.00	13,046.57		133.43
Salaries, Bureau of Navigation.	1888	332.41			332.41		332.41	
Do	1889	354.67			354.67			354.67
Do	1890		9,600.00		9,600.00	9,195.32		404.68
Salaries, Bureau of Ordnance.	1889	1,670.77			1,670.77			1,670.77
Do	1890		12,480.00		12,480.00	10,414.12		2,065.88
Salaries, Bureau of Construction and Repairs	1888	529.45			529.45		529.45	
Do	1890		13,980.00		13,980.00	12,371.86		1,608.14
Salaries, Bureau of Steam Engineering	1888	1,883.77			1,883.77		1,883.77	
Do	1889	2,250.01			2,250.01			2,250.01
Do	1890		11,090.00	72.53	11,162.53	11,090.00		72.53
Salaries, Bureau of Provisions and Clothing	1888	1,759.53			1,759.53		1,759.53	
Do	1889	2,516.61			2,516.61			2,516.61
Do	1890		37,840.00		37,840.00	37,246.77		593.23
Salaries, Bureau of Medicine and Surgery	1889	218.66		6.87	225.53			225.53
Do	1890		9,460.00		9,460.00	9,356.72		103.28
Salaries, office of Judge-Advocate-General U. S. Navy	1888	49.45			49.45		49.45	

Do.....	1889	238.40			238.40			238.40
Do.....	1890		11,180.00		11,180.00	10,708.87		471.13
Salaries, office of Naval Records of the Rebellion.....	1889	894.05			894.05			894.05
Do.....	1890		9,880.00		9,880.00	9,581.84		298.66
Salaries, office Nautical Almanac.....	1888	181.63			181.63		181.63	
Do.....	1889	1,148.97		1.04	1,150.01			1,150.01
Do.....	1890		23,880.00		23,880.00	23,681.52		198.48
Salaries, Library of the Navy Department.....	1890		2,380.00		2,380.00	2,380.00		
Salaries, Hydrographic Office.....	1888	295.04			295.04		295.04	
Do.....	1889	.31			.31			.31
Do.....	1890		45,440.00		45,440.00	45,321.86		118.14
Contingent and miscellaneous expenses, Hydrographic Office.....	1888	.70		105.95	106.65		106.65	
Do.....	1889	273.82		703.99	977.81		977.81	
Do.....	1890		43,500.00	3,867.22	47,367.22	46,663.91		703.31
Salaries, Naval Observatory.....	1888	199.44			199.44		199.44	
Do.....	1889	600.96			600.96			600.96
Do.....	1890		20,520.00		20,520.00	19,797.42		722.58
Contingent and miscellaneous expenses, Naval Observatory.....	1888	65.07			65.07		65.07	
Do.....	1889	236.00			236.00	86.00		150.00
Do.....	1890		9,336.00		9,336.00	9,336.00		
Library, Navy Department.....	1888	7.94			7.94		7.94	
Do.....	1889			12.01	12.01			12.01
Do.....	1890		1,000.00		1,000.00	1,000.00		
Contingent expenses, Navy Department.....	1887	9.35			9.35			9.35
Do.....	1888	1.12			1.12		1.12	
Do.....	1889			.80	.80			.80
Do.....	1890		12,000.00		12,000.00	12,000.00		
Salaries, Post-Office Department.....	1888	8,333.53			8,333.53		8,333.53	
Do.....	1889	6,955.81		1,531.42	8,487.23			8,487.23
Do.....	1890		733,130.00		733,130.00	723,000.00		10,130.00
Contingent expenses, Post-Office Department:								
Stationery.....	1885	2,122.24			2,122.24		2,122.24	
Do.....	1889	1,472.96		419.95	1,892.91	1,450.00		442.91
Do.....	1890		11,000.00		11,000.00	11,000.00		
Fuel.....	1888	196.68			196.68		196.68	
Do.....	1889	2,018.66			2,018.66	659.41		1,359.25
Do.....	1890		9,000.00		9,000.00	8,000.00		1,000.00
Gas.....	1888	1,632.69			1,632.69		1,632.69	
Do.....	1889	1,574.60			1,574.60	267.63		1,306.97
Do.....	1890		5,250.00		5,250.00	4,800.00		450.00
Plumbing and gas fixtures.....	1888	1,832.60			1,832.60		1,832.60	
Do.....	1889	673.04			673.04	64.29		608.75
Do.....	1890		2,000.00		2,000.00	2,000.00		
Telegraphing.....	1888	1,194.40			1,194.40		1,194.40	
Do.....	1889	451.58		60.25	511.83	423.48		88.35
Do.....	1890		2,500.00		2,500.00	200.00		2,300.00
Carpets.....	1885	1,222.13			1,222.13		1,222.13	
Do.....	1889	262.49			262.49	86.90		175.59
Carried forward.....		4,571,224.36	25,411,874.10	2,849,330.74	32,832,429.20	28,928,013.06	565,057.59	3,339,358.55

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$4, 571, 224. 36	\$25, 411, 874. 10	\$2, 849, 330. 74	\$32, 832, 429. 20	\$28, 928, 013. 06	\$565, 057. 59	\$3, 339, 358. 55
Contingent expenses, Post-Office Department—Cont'd.								
Carpets	1890		3, 000. 00		3, 000. 00	3, 000. 00		
Printing	1888	1, 543. 75			1, 543. 75		1, 543. 75	
Do	1889	2, 242. 66			2, 242. 66	25. 00		2, 217. 66
Do	1890		3, 500. 00		3, 500. 00	3, 500. 00		
Furniture	1888	3, 818. 88			3, 818. 88		3, 818. 88	
Do	1889	749. 45			749. 45	195. 95		553. 50
Do	1890		3, 000. 00		3, 000. 00	3, 000. 00		
Horses and wagons	1888	752. 47			752. 47		752. 47	
Do	1889	200. 68			200. 68	37. 70		162. 98
Do	1890		1, 500. 00		1, 500. 00	1, 500. 00		
Hardware	1888	928. 46			928. 46		928. 46	
Do	1889	311. 49			311. 49	49. 56		261. 93
Do	1890		1, 000. 00		1, 000. 00	1, 000. 00		
Miscellaneous items	1888	4, 024. 72			4, 024. 72		4, 024. 72	
Do	1889	2, 417. 36		255. 31	2, 672. 67	1, 300. 00		1, 372. 67
Do	1890		12, 000. 00		12, 000. 00	12, 000. 00		
Official postal guide	1888	1, 979. 30			1, 979. 30		1, 979. 30	
Do	1889	5, 428. 95			5, 428. 95	555. 72		4, 873. 23
Do	1890		18, 200. 00		18, 200. 00	12, 700. 00		5, 500. 00
Postal-route maps	1888	157. 22			157. 22		157. 22	
Do	1889	4, 506. 96		1, 260. 39	5, 767. 35	4, 500. 00		1, 267. 35
Do	1890		18, 000. 00	2, 807. 50	20, 807. 50	18, 000. 00		2, 807. 50
Postage, Post-Office Department	1888	31. 00			31. 00		31. 00	
Do	1889	30. 00			30. 00			30. 00
Do	1890		750. 00		750. 00	550. 00		200. 00
Rent of buildings, Post-Office Department	1889	2, 875. 00			2, 875. 00	2, 875. 00		
Do	1890		17, 000. 00		17, 000. 00	17, 000. 00		
Mail-bag repair shop, Post-Office Department	1889	2, 970. 16		133. 67	3, 103. 83			2, 937. 16
Removal of Washington City Post-Office	1889	5, 500. 00			5, 500. 00	275. 88		5, 224. 12
Deficiency in postal revenues	1887*			324, 963. 09	324, 963. 09		324, 963. 09	
Do	1888		700, 000. 00		700, 000. 00	700, 000. 00		
Do	1889		3, 000, 000. 00		3, 000, 000. 00	3, 000, 000. 00		
Do	1890		3, 500, 000. 00		3, 500, 000. 00	3, 500, 000. 00		
Mail transportation, Pacific railroads	1887		250. 78		250. 78			250. 78
Do	1888		9. 04		9. 04			9. 04
Do	1889		322, 115. 32		322, 115. 32	322, 115. 32		
Do	1890		922, 075. 68		922, 075. 68	922, 075. 68		

Department of Agriculture:

Salaries	1888	3,269.13			3,269.13		3,269.13	
Do	1889	2,950.68			2,950.68	212.87		2,737.81
Do	1890		178,580.00		178,580.00	175,000.00		3,580.00
Contingent expenses	1888	174.43			174.43		174.43	
Do	1889	767.99			767.99	767.99		
Do	1890		20,000.00		20,000.00	19,000.00		1,000.00
Salaries and expenses, Bureau of Animal Industry	1889	46,832.59			46,832.59	26,115.68		20,716.91
Do	1890		500,000.00		500,000.00	315,131.89		184,868.11
Collecting agricultural statistics	1888	34.67			34.67		34.67	
Do	1889	1,946.52			1,946.52	1,144.43		802.09
Do	1890		75,000.00		75,000.00	62,018.20		12,981.80
Purchase and distribution of valuable seeds	1888	412.45			412.45		412.45	
Do	1889	1,178.71			1,178.71	1,159.30		19.41
Do	1890		104,200.00		104,200.00	103,028.47		1,171.53
Experimental gardens and grounds	1888	93.14			93.14		93.14	
Do	1889	946.94			946.94	946.77		.17
Do	1890		26,640.00		26,640.00	26,000.00		640.00
Furniture cases and repairs	1888	17.12			17.12		17.12	
Do	1889	310.62		102.64	413.26	300.00		113.26
Do	1890		9,350.00		9,350.00	8,350.00		1,000.00
Library	1888	16.22			16.22		16.22	
Do	1889	488.50			488.50	481.44		7.15
Do	1890		2,000.00		2,000.00	1,400.00		600.00
Museum	1888	52.59			52.59		52.59	
Do	1889	124.09			124.09	15.34		108.75
Do	1890		1,000.00		1,000.00	1,000.00		
Laboratory	1888	30.11			30.11		30.11	
Do	1889	1,031.75			1,031.75	26.00		1,005.75
Do	1890	4,000.00			4,000.00	3,000.00		1,000.00
Do	1890		6,000.00		6,000.00	6,000.00		
Experiments in the manufacture of sugar	1887	72.50			72.50			72.50
Do	1888	6.26			6.26		6.26	
Do	1889	58,256.12			58,256.12	57,084.53		1,171.59
Do	1890		25,000.00		25,000.00	25,000.00		
Botanical investigations and experiments	1889	12,106.86			12,106.86	9,109.80		2,997.06
Do	1890		35,000.00		35,000.00	34,821.67		178.33
Pomological information	1888	39.00			39.00		39.00	
Do	1889	632.05		37.91	669.96	629.96		40.00
Do	1890		4,000.00		4,000.00	3,949.62		50.38
Investigating the adulteration of food	1888	169.84			169.84		169.84	
Do	1889	150.75			150.75	150.62		.13
Do	1890		1,000.00		1,000.00	1,000.00		
Carried forward		4,747,804.59	94,922,044.92	3,178,891.25	42,848,746.76	38,337,373.27	907,571.44	3,603,796.05

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available dur- ing the fiscal year ending June 30, 1890.	Payments dur- ing the fiscal year ending June 30, 1890.	Amounts car- ried to the surplus fund June 30, 1890.	Balances of ap- propriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$4, 747, 804. 59	\$34, 922, 044. 92	\$3, 178, 891. 25	\$48, 848, 740. 76	\$38, 337, 373. 27	\$907, 571. 44	\$3, 603, 796. 05
Department of Agriculture—Continued.								
Investigating the history and habits of insects	1887	32. 24	.....	.....	32. 24	.....	.....	32. 24
Do	1888	61. 50	.....	.....	61. 50	.....	61. 50	.....
Do	1889	64. 70	.....	75. 76	140. 46	140. 24	.....	22
Do	1890	.....	20, 000. 00	.....	20, 000. 00	18, 512. 99	.....	1, 487. 01
Investigations in ornithology and mammalogy	1888	42. 66	.....	.....	42. 66	.....	42. 66	.....
Do	{1889 1890}	200. 00	.....	90. 74	290. 74	243. 89	.....	46. 85
Do	1890	.....	6, 000. 00	.....	6, 000. 00	5, 958. 05	.....	41. 95
Report on forestry	1888	3. 90	.....	.....	3. 90	.....	3. 90	.....
Do	1889	266. 57	.....	.....	266. 57	265. 60	.....	. 97
Do	1890	.....	8, 000. 00	.....	8, 000. 00	7, 972. 75	.....	27. 25
Silk culture	1888	. 04	.....	.....	. 04	.....	. 04	.....
Do	1889	.....	.....	712. 24	712. 24	712. 24	.....	.....
Do	1890	.....	30, 000. 00	1, 627. 81	31, 627. 81	30, 900. 00	.....	727. 81
Postage	1888	1, 000. 00	.....	.....	1, 000. 00	.....	1, 000. 00	.....
Do	1889	20. 00	.....	.....	20. 00	5. 00	.....	15. 00
Do	1890	.....	4, 000. 00	.....	4, 000. 00	4, 000. 00	.....	.....
Agricultural maps and charts	1889	3, 353. 00	.....	.....	3, 353. 00	3, 317. 54	.....	35. 46
Investigating European statistical methods .....	.....	.....	.....	36	.....	.....	36	.....
Location for artesian wells .....	.....	.....	20, 000. 00	.....	20, 000. 00	7, 500. 00	.....	12, 500. 00
Agricultural experiment stations	1888	15, 000. 00	.....	.....	15, 000. 00	15, 000. 00	.....	.....
Do	1889	14, 813. 39	.....	.....	14, 813. 39	2, 688. 10	.....	12, 125. 29
Do	1890	.....	630, 000. 00	.....	630, 000. 00	622, 144. 76	.....	7, 855. 24
Salaries, Bureau of Labor	1889	190. 30	.....	.....	190. 30	.....	190. 30	.....
Salaries, Department of Labor	1889	.....	.....	2, 187. 32	2, 187. 32	.....	.....	2, 187. 32
Do	1890	.....	84, 540. 00	11. 82	84, 551. 82	82, 420. 10	.....	2, 131. 72
Miscellaneous expenses, Bureau of Labor	1888	34. 49	.....	.....	34. 49	10. 00	24. 49	.....
Miscellaneous expenses, Department of Labor	1889	11. 99	.....	428. 37	440. 36	190. 03	.....	250. 28
Do	1890	.....	47, 500. 00	34. 06	47, 534. 06	47, 500. 00	.....	34. 06
Stationery, Department of Labor	1889	.....	.....	847. 97	847. 97	.....	.....	847. 97
Do	1890	.....	2, 000. 00	.....	2, 000. 00	1, 116. 67	.....	883. 33
Library, Department of Labor	1889	.....	.....	1. 58	1. 58	.....	.....	1. 58
Do	1890	.....	1, 000. 00	.....	1, 000. 00	1, 000. 00	.....	.....
Postage to Postal Union countries, Department of Labor	1890	.....	200. 00	.....	200. 00	200. 00	.....	.....
Rent, Department of Labor	1890	.....	4, 000. 00	.....	4, 000. 00	4, 000. 00	.....	.....
Contingent expenses, Department of Labor	1889	.....	.....	. 09	.....	.....	.....	. 09
Do	1890	.....	5, 000. 00	191. 66	5, 191. 66	5, 191. 66	.....	.....
Statistics of marriage and divorce, Department of Labor	1888	2. 67	.....	.....	2. 67	.....	2. 67	.....

Salary of judge United States court, Indian Territory	{1889}	*4,700.00			4,700.00	4,115.67		584.33
Salaries and expenses of Reporter of the Supreme Court	{1890}		7,500.00		7,500.00	7,500.00		
Distributing reports of Supreme Court		(†)						
Salaries, Justices, etc., Supreme Court	1888	8,347.45			8,347.45		8,347.45	
Do	1889	6,001.24			6,001.24	39.56		5,961.68
Do	1890		107,900.00		107,900.00	102,407.42		5,492.58
Salaries, circuit judges	1890		60,000.00		60,000.00	58,900.03		1,099.97
Salaries, district judges	1888	990.42			990.42		990.42	
Do	1889	2,263.45			2,263.45			2,263.45
Do	1890		216,436.66	589.90	217,026.56	214,184.80		2,841.76
Salaries, retired judges	1890		45,623.60		45,623.60	45,623.60		
Salaries, district attorneys	1888	15.90			15.90		15.90	
Do	1889	4,251.00	50.00		4,301.00	4,061.40		239.60
Do	1890		20,751.74	4.35	20,756.09	19,399.14		1,356.95
Salaries, district marshals	1888	18.24			18.24		18.24	
Do	1889	3,120.66	50.00		3,170.66	2,628.31		542.35
Do	1890		13,362.73		13,362.73	12,110.59		1,252.14
Salaries, justices and judges supreme court, District of Columbia	1889	600.04			600.04			600.04
Do	1890		24,500.00		24,500.00	24,500.00		
Interstate Commerce Commission	1889	20,904.68		3,476.32	24,381.00	11,842.04		12,538.96
Do	1890		200,000.00		200,000.00	161,552.99		38,447.01
Salaries, Steam-boat Inspection Service			206,500.00		206,500.00	206,500.00		
Salaries and expenses special inspectors foreign steam-vessels			14,546.62		14,546.62	14,546.62		
Contingent expenses, Steam-boat Inspection Service		219,418.07			219,418.07			219,418.07
Do			38,946.15	725.40	39,671.55	39,671.55		
Contingent expenses, Steam-boat Inspection Service, certified claims		27.60			27.60			27.60
International Medical Congress		1.12			1.12		1.12	
Services and expenses joint commission Signal Service and Surveys		337.50			337.50			337.50
Unveiling the statue of James A. Garfield		640.95			640.95		640.95	
Pedestal for statue of James A. Garfield		.39			.39		.39	
Duplicate of certain French and American medals		12.24			12.24		12.24	
Statue to the memory of General La Fayette and compatriots		46,491.62			46,491.62	25,000.00		21,491.62
Erection of a monumental column at Yorktown		5,176.74			5,176.74		5,176.74	
Monument to Thomas Jefferson at Monticello, Va		1,628.13			1,628.13			1,628.13
Monument to mark the birthplace of George Washington		24,711.93			24,711.93			24,711.93
Engraving statues of Lewis Cass, John Peter Gabriel Muhlenburg, and Robert Fulton		1,500.00			1,500.00	1,435.00		65.00
Medal awarded to Joseph Francis for services in connection with the construction of life-saving appliances			1,980.80		1,980.80	1,980.80		
Payment to special policemen, Senate		18.00			18.00			18.00
Carried forward		5,134,079.41	36,742,433.22	3,189,897.00	45,066,409.63	40,156,362.45	924,100.81	3,985,946.36

* Transferred from Judiciary ledger.

† \$28,800 transferred to Interior civil ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations, June 30, 1890.
TREASURY—continued.								
Brought forward		\$5, 134, 079. 41	\$36, 742, 433. 22	\$3, 189, 897. 00	\$45, 066, 409. 63	\$40, 156, 362. 46	\$924, 100. 81	\$3, 985, 946. 36
Portrait of the late James N. Burnes		200. 00	500. 00		700. 00	194. 00		506. 00
Payment to the widow of James N. Burnes		545. 51			545. 51	545. 51		
Portrait of the late Edward W. Robertson		509. 00			500. 00	496. 30		3. 70
Portrait of the late John A. Logan		99. 30			99. 30			99. 30
Portrait of the late Seth C. Moffatt		132. 50			132. 50			132. 50
Portraits of the late Abraham Dowdny, John Arnot, jr., Lewis Beach, Wm. T. Price, W. H. Cole, and Austin F. Pike		375. 38			375. 38			375. 38
Pedestal for statue of General Philip H. Sheridan			40, 000. 00		40, 000. 00			40, 000. 00
Pedestal for statue of General John A. Logan			40, 000. 00		40, 000. 00			40, 000. 00
Pedestal for statue of General Winfield Scott Hancock			40, 000. 00		40, 000. 00			40, 000. 00
Payment to William Forsyth for surveying		350. 00			350. 00			350. 00
Payment to J. C. Knowlton		245. 25			245. 25	245. 25		
Payment to widow of W. F. Price		1, 648. 93			1, 648. 93	1, 648. 93		
Re-imbursment to the estate of D. O. Adkinson		174. 95			174. 95	174. 95		
Relief of P. Gough Edelin		42. 96			42. 96			
Relief of A. P. Swineford		611. 38			611. 38	611. 38		
Relief of Laban Heath & Co			13, 621. 21		13, 621. 21	13, 621. 21		
Relief of Daniel V. O'Leary			3, 536. 60		3, 536. 60			3, 536. 60
Payment of surplus proceeds of lands sold for direct taxes		129, 167. 04			129, 167. 04	2, 351. 26		126, 815. 78
Treasury building, Washington, D. C. 1889	1889			8. 13	8. 13			8. 13
Do	1890		11, 000. 00	179. 63	11, 179. 63	11, 179. 63		
Treasury building, Washington, D. C., repairs	1888	57. 60			57. 60		57. 60	
Treasury building, Washington, D. C., silver vaults		27. 83			27. 83		27. 83	
Treasury building, Washington, D. C., freight elevator		16. 55			16. 55		16. 55	
Treasury building, Washington, D. C., special repairs		6, 000. 00	6, 450. 00		12, 450. 00	12, 450. 00		
Building for Bureau of Engraving and Printing		11, 350. 35			11, 350. 35			11, 350. 35
Building for Quartermaster's corral sewer .....		. 47			. 47		. 47	
Pay of assistant custodians and janitors	1887*			583. 68	583. 68		583. 68	
Do	1888	12		699. 20	699. 32	699. 20	12	
Do	1889			102. 20	102. 20	102. 20		
Do	1890		500, 000. 00		500, 000. 00	500, 000. 00		
Inspector of furniture and other furnishings for public buildings	1888			758. 28	758. 28		758. 28	
Do	1890		5, 000. 00		5, 000. 00	5, 000. 00		
Furniture and repairs of same, public buildings	1888	2, 787. 27		1, 396. 84	4, 134. 11	232. 18	3, 901. 93	
Do	1889	73, 893. 46		674. 77	74, 568. 23	72, 905. 32		1, 662. 91
Do	1890		200, 000. 00	4, 559. 74	204, 559. 74	175, 898. 83		28, 660. 91

Fuel, lights, and water, public buildings	1888	10,605.80	.....	12,440.77	23,046.57	75.03	22,971.54	.....	15,241.95
Do	1889	54,825.92	.....	746.53	55,572.45	40,330.50	.....	.....	45,110.86
Do	1890	.....	650,000.00	211.93	650,211.93	605,101.07	.....	.....	.....
Public buildings:									
Heating apparatus	1889	35,000.00	.....	.....	35,000.00	25,000.00	.....	.....	10,000.00
Do	1890	.....	100,000.00	.....	100,000.00	90,000.00	.....	.....	10,000.00
Heating apparatus for new		4,558.00	.....	.....	4,558.00	4,558.00	.....	.....	.....
Vaults, safes, and locks	1887*	.....	.....	325.75	325.75	.....	325.75	.....	.....
Do	1888	5.00	.....	729.94	734.94	.....	734.94	.....	.....
Do	1889	.....	.....	75.00	75.00	.....	.....	.....	75.00
Do	1890	.....	50,000.00	.....	50,000.00	50,000.00	.....	.....	.....
Plans	1888	.....	.....	150.10	150.10	.....	150.10	.....	.....
Do	1889	635.57	.....	1.00	636.57	633.57	.....	.....	3.00
Do	1890	.....	4,000.00	352.58	4,352.58	4,044.33	.....	.....	308.25
Repairs and preservation	1888	443.00	.....	1,525.48	1,968.48	533.50	1,434.98	.....	.....
Do	1889	44,942.43	.....	.....	44,942.43	44,005.16	.....	.....	937.27
Do	1890	.....	220,000.00	.....	220,000.00	205,103.95	.....	.....	14,891.05
Repairs to heating apparatus	1888	.....	.....	5,951.55	5,951.55	.....	5,951.55	.....	.....
Building for Library of Congress, construction		939,000.00	.....	.....	939,000.00	520,000.00	.....	.....	419,000.00
Government building, World's Columbian Exposition		.....	100,000.00	.....	100,000.00	.....	.....	.....	100,000.00
Expenses, World's Columbian Exposition		.....	200,000.00	.....	200,000.00	.....	.....	.....	200,000.00
Construction and repairs of buildings in Alaska		15,000.00	.....	.....	15,000.00	500.00	.....	.....	14,500.00
Court-house, post-office, etc., Aberdeen, Miss		244.12	.....	.....	244.12	1.94	.....	.....	242.18
Court-house and post-office, Abingdon, Va		51,802.11	.....	.....	51,802.11	40,849.80	.....	.....	10,952.31
Court-house and post-office, Asheville, N. C		99,593.28	.....	.....	99,593.28	11,259.39	.....	.....	88,333.89
Court-house and post-office, Atlanta, Ga		102,333.22	.....	3,878.95	106,212.17	64,412.14	.....	.....	41,800.03
Court-house, post-office, etc. (site and building), Augusta, Ga		53,018.06	.....	.....	53,018.06	45,936.55	.....	.....	7,081.51
Court-house, post-office, etc., Augusta, Me		42,512.45	.....	.....	42,512.45	39,311.13	.....	.....	3,201.32
Court-house, post-office, etc., Auburn, N. Y		31,111.11	.....	1,824.53	32,935.64	30,026.34	.....	.....	2,909.30
Court-house, post-office, and custom-house, Bay City, Mich		199,956.31	.....	.....	199,956.31	41,380.22	.....	.....	158,576.09
Court-house, custom-house, and post-office, Brownsville, Tex		50,000.00	.....	.....	50,000.00	55.20	.....	.....	49,944.80
Court-house and post-office, Birmingham, Ala		246,385.25	.....	.....	246,385.25	25,248.07	.....	.....	221,137.18
Court-house and post-office, Bridgeport, Conn		48,571.62	.....	1,438.28	50,009.96	43,858.09	.....	.....	6,151.87
Post-office, etc., Brooklyn, N. Y		994,759.05	.....	932.91	995,691.96	484,034.37	.....	.....	511,657.59
Post-office (site), Buffalo, N. Y		249,920.78	.....	.....	249,920.78	404.14	.....	.....	249,516.62
Post-office, court-house, etc., Baltimore, Md		108,503.63	.....	10,370.49	118,883.12	114,956.94	.....	.....	3,926.18
Post-office, court-house, etc. (site and building), Binghamton, N. Y		42,141.46	.....	10,309.33	52,450.79	42,652.72	.....	.....	9,798.07
Post-office, custom-house, court-house, etc., Camden, N. J		71,962.34	.....	.....	71,962.34	4,246.78	.....	.....	67,715.56
Court-house, post-office, etc., Carson City, Nev		38,830.64	.....	.....	38,830.64	25,830.42	.....	.....	12,950.22
Post-office, court-house, etc. (site), Charleston, S. C		9,677.75	.....	.....	9,677.75	9,675.00	.....	.....	2.75
Post-office and court-house (building), Charleston, S. C		183,656.63	.....	13,367.28	197,023.91	84,443.57	.....	.....	162,580.34
Post-office and court-house, Charleston, W. Va		33,927.64	.....	3,416.58	37,344.22	28,910.13	.....	.....	8,434.09
Court-house, post-office, etc. (site and building), Chattanooga, Tenn		261,143.18	.....	.....	261,143.18	22,769.26	.....	.....	238,373.92
Carried forward		9,387,222.65	38,928,541.03	3,266,917.45	51,580,781.13	43,654,963.88	961,016.13	6,964,801.12	

*And prior years.

REGISTER.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward.....		\$9,387,322.65	\$38,926,541.03	\$3,266,917.45	\$51,560,781.13	\$43,654,963.88	\$961,016.13	\$6,964,801.12
Court-house and post-office, Clarksburgh, W. Va.....		5,673.78		116.48	5,790.26	515.95		5,274.31
Court-house, post-office, etc., Columbus, Ohio.....		5,506.09		1,177.82	6,683.91	2,264.84		4,419.07
Court-house, post-office, etc. (elevator), Columbus, Ohio.....				315.94	315.94	315.94		
Post-office, court-house, etc., Concord, N. H.....		89.80			89.80	32.98		56.82
Post-office, court-house, etc., Council Bluffs, Iowa.....		13,969.93			13,969.93	5,769.93		8,207.84
Court-house, post-office, etc., Charlotte, N. C.....		83,039.22			83,039.22	39,716.92		43,322.30
Court-house, post-office, etc., Dallas, Tex.....		7,094.22		19.23	7,113.45	3,894.37		3,219.08
Court-house, post-office, etc., Danville, Va.....		174.44			174.44			174.44
Post-office, etc. (site and building), Dayton, Ohio.....		85,207.81			85,207.81	52,824.62		32,383.19
Court-house, post-office, etc., Des Moines, Iowa.....		26,930.74		4,168.22	31,098.96	20,771.55		10,327.61
Court-house, post-office, etc., Detroit, Mich.....		954,782.64		2,236.08	957,018.72	7,989.69		949,029.03
Court-house, custom-house, post-office, etc., Duluth, Minn.....		149,950.21			149,950.21	19,242.49		130,707.72
Court-house, post-office, etc., Denver, Colo.....		295,664.44		9,628.97	305,293.41	159,082.18		152,211.23
Branch mint, Denver, Colo.....		24,130.30			24,130.30			24,130.30
Court-house, post-office, etc., Erie, Pa.....		7,291.77		1,018.39	8,310.16	4,189.94		4,120.22
Court-house, post-office, etc., Fort Scott, Kans.....		25,555.04		5,909.78	31,554.82	28,646.17		2,908.65
Court-house, post-office, etc., Fort Smith, Ark.....		33,245.60	1,000.00	2,667.23	36,913.83	32,859.48		4,054.35
United States jail, Fort Smith, Ark.....		845.03	5,000.00	1,273.71	7,130.74	105.47		7,025.27
Court-house, post-office, etc., Fort Wayne, Ind.....		9,883.63		40.15	9,923.78	6,826.62		3,097.16
Court-house, post-office, etc., Frankfort, Ky.....		11,911.08			11,911.08	5,740.31		6,170.77
Court-house, post-office, etc., Greensborough, N. C.....		657.91			657.91			657.91
Court-house and post-office, Greenville, S. C.....		87,640.70			87,640.70	3,894.38		83,746.32
Court-house and post-office, Helena, Ark.....		74,696.16			74,696.16	4,557.82		70,138.54
Post-office, Hoboken, N. J.....		29,972.71			29,972.71	1,338.62		28,634.09
Post-office, Hannibal, Mo.....		171.06			171.06	30.01		141.07
Court-house, post-office, etc., Harrisonburgh, Va.....		548.71		785.10	1,283.81	1,153.77		130.04
Post-office, etc. (site and building), Houston, Tex.....		25,834.75	15,000.00	2,420.19	43,254.94	20,406.17		22,848.77
Court-house, post-office, etc. (site and building), Huntsville, Ala.....		68,989.53			68,989.53	62,191.62		6,797.91
Court-house, post-office, etc., Indianapolis, Ind.....		1,439.22			1,439.22	1,374.25		64.97
Court-house, post-office, etc., Jackson, Tenn.....		618.86			618.86			618.86
Court-house, post-office, etc., Jackson, Miss.....		32.92			32.92		32.92	
Post-office, Jackson, Mich.....		60,000.00			60,000.00	13,732.75		46,267.25
Post-office, court-house, etc. (site and building), Jacksonville, Fla.....		108,639.38			108,639.38	538.13		108,101.25
Court-house, post-office, etc. (site and building), Jefferson, Tex.....		12,072.92			12,072.92	8,525.02		3,547.90
Court-house, post-office, etc., Jefferson City, Mo.....		179.80		557.43	737.23	540.01		197.22

REPORT ON THE FINANCES.

Court-house, post-office, etc. (approaches), Jefferson City, Mo.			1.52		1.52		1.52		
Post-office, etc., Jersey City, N. J.	2,577.61				2,577.61		2,997.60		180.01
Post-office, Kalamazoo, Mich.	75,000.00				75,000.00		6,117.20		68,882.80
Court-house, post-office, etc., Keokuk, Iowa	16,839.69		2,460.55		19,300.24		16,204.82		3,095.42
Court-house, post-office, etc., Key West, Fla.	66,171.30		1,072.49		67,243.79		41,713.86		25,529.93
Post-office, Lansing, Mich.		100,000.00			100,000.00				100,000.00
Post-office, Lowell, Mass.	198,466.45				198,466.45		802.73		197,663.72
Court-house, post-office, etc., Lancaster, Pa.	83,362.90				83,362.90		1,807.56		82,055.34
Court-house, post-office, etc., La Crosse, Wis.	31,891.99		312.62		32,204.61		24,596.12		7,608.49
Court-house and post-office (site and building), Los Angeles, Cal.	97,929.22				97,929.22		33,043.48		64,885.74
Court-house, post-office, etc., Leavenworth, Kans.	7,379.43	7,946.62			15,326.05		9,321.72		6,004.33
Court-house and post-office, Lincoln, Nebr.	5,190.00				5,190.00		4,968.32		221.78
Court-house, post-office, etc., Louisville, Ky.	394,018.40		13,260.08		407,278.48		170,743.83		236,534.65
Post-office, etc., Lexington, Ky.	27,518.87				27,518.87		4,434.03		23,084.84
Court-house, post-office, etc., Lynchburgh, Va.	91.65				91.65				91.65
Court-house, post-office, etc., Macon, Ga.	6,094.43				6,094.43		3,288.68		2,805.75
Court-house, post-office, etc., Manchester, N. H.	48,544.98	5,000.00	852.63		54,397.61		39,051.66		15,345.95
Court-house, post-office, etc., Marquette, Mich.	9,596.58		992.64		10,589.22		9,319.96		1,269.26
Post-office, custom-house, and court-house, Milwaukee, Wis.	1,199,991.08				1,199,991.08		2,314.33		1,197,676.75
Post-office, etc., Minneapolis, Minn.	86,064.06				86,064.06		85,569.86		494.20
Post-office, etc. (heating apparatus), Minneapolis, Minn.	315.94				315.94		315.94		
Court-house, post-office, etc., Montgomery, Ala.								34.44	
Post-office, court-house, etc., Montpelier, Vt.	95,012.39		1,303.71		96,316.10		74,402.01		21,914.09
Court-house, post-office, etc., Monroe, La.	74,725.00				74,725.00		5,372.50		69,352.50
Court-house, post-office, etc., New Albany, Ind.	5,303.55		1,625.03		6,928.58		3,004.78		3,923.80
Court-house, post-office, etc., Nebraska City, Nebr.	3,423.27		3,508.34		6,931.61		6,226.67		704.94
Mint building (repairs) New Orleans, La.	70.66				70.66			70.66	
Court-house and post-office, Opelousas, La.	49,978.19				49,978.19		3,706.71		46,271.48
Post-office, etc. (site and building), Owensborough, Ky.	3,227.99		524.32		3,752.31		2,449.19		1,303.12
Court-house, post-office, etc. (site and building), Oshkosh, Wis.	26,169.22	800.90	171.84		27,141.06		23,998.20		3,142.86
Post-office, Ottumwa, Iowa	26,586.92	2,500.00	332.43		29,419.35		21,622.04		7,797.31
Court-house, post-office, etc., Oxford, Miss.	2,039.10		400.00		2,439.10		840.00		1,599.10
Court-house, custom-house, and post-office, Omaha, Nebr.	600,000.00				600,000.00		399,460.70		200,539.30
Post-office, etc., Paterson, N. J.	79,941.51				79,941.51		25.08		79,916.43
Court-house, post-office, etc., Parkersburgh, W. Va.	8.77				8.77			8.77	
Post-office, court-house, etc., Peoria, Ill.	3,685.74		942.42		4,628.16		4,220.95		407.21
Court-house, post-office, Pensacola, Fla.	260.06				260.06		52.00		208.06
Post-office, etc., Poughkeepsie, N. Y.	3.72				3.72			3.72	
Post-office, etc. (approaches), Poughkeepsie, N. Y.	154.71				154.71			154.71	
Court-house, post-office, etc., Pittsburgh, Pa.	415,203.51		2,107.29		417,310.80		210,394.45		206,916.35
Court-house, post-office, etc., Portsmouth, Ohio.	47,967.06				47,967.06		1,412.13		46,554.93
Mint building, Philadelphia, Pa.	201,293.13		16,022.85		217,315.98		37,346.07		179,969.91
Mint building (removing steam-power plant), Philadelphia, Pa.	56.68				56.68				56.68
Post-office and court-house, Quincy, Ill.	1,999.53				1,999.53		402.08		1,597.45
Post-office, Reading, Pa.	10,392.79		117.20		10,509.99		9,963.04		546.95
Carried forward	15,604,358.59	39,063,787.65	3,345,300.13	58,013,446.37	45,418,433.36	961,321.35	11,633,601.66		

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amount carried to the surplus fund June 30, 1890.	Balance of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward		\$15,604,358.59	\$39,063,787.65	\$3,345,300.13	\$58,013,446.37	\$45,418,433.36	\$961,321.35	\$11,633,691.66
Court-house, post-office, etc., Rochester, N. Y.		152,619.12		1,176.00	153,795.12	98,254.84		55,540.28
Post-office, etc., San José, Cal.			200,000.00		200,000.00			200,000.00
Post-office, Sacramento, Cal.		107,774.20			107,774.20	556.16		107,218.04
Court-house, post-office, etc. (site and building), San Antonio, Tex.		74,930.93	10,000.00		84,930.93	47,399.67		37,531.26
Court-house, etc., Santa Fé, N. Mex.		3,634.44		448.85	4,083.29	3,769.20		314.09
Post-office, court-house, etc., San Francisco, Cal.		349,718.47	450,000.00		799,718.47	12.15		799,706.32
Court-house, post-office, etc. (site and building), Savannah, Ga.		161,428.39		220.04	161,648.03	15,443.00		146,206.03
Post-office, etc., St. Joseph, Mo.		69,330.84			69,330.84	56,356.93		12,973.91
Post-office, etc., Scranton, Pa.		39,501.72			39,501.72			39,501.72
Post-office, Sedalia, Mo.		50,000.00			50,000.00	115.58		49,884.42
Post-office and court-house, Shreveport, La.		51.71			51.71			51.71
Post-office, etc., Springfield, Ohio.		62,591.58			62,591.58	43,169.47		19,422.11
Post-office, etc. (site and building), Springfield, Mass.		81,618.86			81,618.86	62,722.86		18,926.00
Court-house and post-office, Springfield, Mo.		49,930.00			49,930.00	20,610.31		29,319.69
Post-office, court-house, etc., Syracuse, N. Y.		3,920.79		107.78	4,028.57	426.33		3,602.24
Court-house and post-office, Statesville, N. C.		74,961.20			74,961.20	5,749.79		69,211.41
Building and grounds, Signal Office.		4,054.92			4,054.92	3,603.27		451.65
Court-house, post-office, etc., Tallahassee, Fla.		74,952.45			74,952.45	723.04		74,229.41
Post-office and court-house, Troy, N. Y.		195,160.97			195,160.97	407.41		194,753.56
Post-office, etc., Terre Haute, Ind.		9,899.48		.18	9,899.66	4,195.55		5,704.11
Court-house and post-office, Tyler, Tex.		2,134.45		27.12	2,161.60	943.81		1,217.79
Court-house and post-office (fence), Tyler, Tex.		543.00			543.00	8.40		534.60
Court-house and post-office, etc., Texarkana, Ark. and Tex.		99,974.90			99,974.90	9,955.92		90,018.98
Court-house, post-office, and custom-house, Vicksburg, Miss.		99,960.76			99,960.76	33,960.95		66,000.81
Court-house, post-office, etc., Waco, Tex.		1,664.78			1,664.78	1,128.07		536.71
Court-house, post-office, etc. (approaches), Waco, Tex.		371.82			371.82			
Court-house, post-office, etc. (site and building), Wilmington, Del.		118,132.82			118,132.82	24.75		118,108.07
Post-office, court-house, etc., Wichita, Kans.		92,533.09			92,533.09	84,876.49		7,656.60
Court-house, post-office, etc., Williamsport, Pa.		121,342.51			121,342.51	58,414.99		62,927.52
Court-house, post-office, etc., Winona, Minn.		82,224.39			82,224.39	18,768.01		63,456.38
Post-office, custom-house, etc. (site and building), Wilmington, N. C.		114,095.41		11,181.38	125,276.79	77,389.04		47,886.85
Post-office, etc., Worcester, Mass.		170,736.98			170,736.98	733.31		170,003.67
Post-office, etc., Watertown, N. Y.		74,909.47			74,909.47	15,763.98		59,145.49

Removal of quarantine station from Ship Island, Miss.	6,875.12		7,511.64	14,386.76	13,538.94		847.82
San Francisco quarantine station hospital buildings, etc.	*102,000.00			102,000.00	50,293.54		51,706.46
Custom-house, post-office, etc., Albany, N. Y.	433.89			433.89			433.89
Custom-house, post-office, etc., Belfast, Me.	9.91			9.91		9.91	
Custom-house, etc., Bangor, Me.	10,000.00			10,000.00	10,000.30		
Custom-house and post-office, Buffalo, N. Y.	409.00			409.00	106.47		302.53
Custom-house and post-office repairs to sidewalk, Buffalo, N. Y.	13.46			13.46		13.46	
Cape Charles quarantine station (site and buildings, etc.)	*62,848.19			62,848.19	25,000.00		37,848.19
Custom-house, etc. (repairs), Charleston, S. C.	4.52			4.52		4.52	
Custom-house, etc. (wharf), Charleston, S. C.	112,980.67		7,070.66	120,051.33	69,549.53		50,501.80
Custom-house and sub-treasury (repairs), Chicago, Ill.	50,773.38			50,773.38	49,923.94		849.44
Appraisers' stores, etc. (site and building), Chicago, Ill.	271,494.97			271,494.97	80,811.99		190,682.98
Custom-house, Cleveland, O.	19,219.48			19,219.48	19,048.67		170.81
Custom-house and post-office, Cincinnati, O.	2,474.72			2,474.72			2,474.72
Custom-house, post-office, etc., Dubuque, Iowa.	1,348.58			1,348.58			1,348.58
Delaware breakwater quarantine station (buildings, etc.)	*44,509.43			44,509.43	25,636.19		18,873.24
Custom-house and post-office, Eastport, Me.	97,323.03			97,323.03	4,220.05		93,102.98
Custom-house, post-office, etc. (site and building), El Paso, Tex.	124,971.55	50,000.00	531.96	175,503.50	30,597.74		144,905.77
Custom-house, post-office, etc., Galveston, Tex.	174,642.51			174,642.51	64,053.40		110,589.11
Custom-house, post-office, etc., Kansas City, Mo.	151.70			151.70		151.70	
Custom-house and post-office (elevator), Nashville, Tenn.	308.40			308.40	112.96		195.44
Custom-house, post-office, etc. New Bedford, Mass.	97,171.87			97,171.87	1,704.51		95,467.36
Custom-house, post-office, etc. (purchase of land), New Bedford, Mass.	6,088.65			6,088.65			6,088.65
Appraisers' warehouse (site), New York	849,586.25			849,586.25	1,976.49		847,609.76
Custom-house, post-office, etc., New Haven, Conn.	10.51			10.51		10.51	
Custom-house and post-office, Newark, N. J.	271,062.76		4,730.91	275,793.67	17,598.97		258,194.70
Custom-house and post-office, New Orleans, La.	155,323.93		5,491.75	160,815.68	63,653.32		97,162.36
Custom-house, post-office, etc., Port Townsend, W.	207,436.47		4,365.21	211,801.68	38,211.73		173,589.95
Custom-house, Philadelphia, Pa.	831.70			831.70	5.89		825.81
Custom-house, etc., Richmond, Va.	26,800.64			26,800.64	21,029.47		5,771.17
Custom-house, etc. (heating apparatus), Richmond, Va.	3.94			3.94			3.94
Old custom-house, St. Louis, Mo.	49,102.07		4,736.74	53,838.81	52,826.72		1,012.09
Custom-house, etc. (purchase of land), St. Paul, Minn.	64,943.87			64,943.87			64,943.87
South Atlantic quarantine station (buildings, etc.)	*15,000.00			15,000.00	15,000.00		
Custom-house, court-house, etc., Toledo, O.	3,192.13		1,568.37	4,760.50	3,222.91		1,537.59
Custom-house, Wheeling, W. Va.	24,417.40		1,523.52	25,940.92	24,005.49		1,935.43
Marine hospital, Baltimore, Md.	3,064.66			3,064.66			3,064.66
Marine hospital (laundry apparatus), Baltimore, Md.	13.45			13.45		13.45	
Marine hospital,airo, Ill.	4,864.17			4,864.17	4,821.67		42.50
Marine hospital (approaches and breakwater), Chicago, Ill.	14,785.60			14,785.60	13,613.79		1,171.81
Marine hospital (boiler and engine house), Detroit, Mich.	506.92			506.92			506.92
Marine hospital, Evansville, Ind.	100,000.00			100,000.00	10,521.86		89,478.14
Marine hospital, Key West, Fla.	6.56			6.56		6.56	
Marine hospital, Memphis, Tenn.	2,647.99			2,647.99	1,869.00		778.99
Carried forward.....	21,128,747.12	39,773,787.65	3,395,992.84	64,298,527.61	46,796,068.54	961,531.46	16,540,927.61

* Transferred from Customs Ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
TREASURY—continued.								
Brought forward.....		\$21, 128, 747. 12	\$39, 773, 787. 65	\$3, 395, 992. 84	\$64, 298, 527. 61	\$46, 796, 068. 54	\$961, 531. 46	\$16, 540, 927. 61
Marine hospital (approaches), New Orleans, La.....		8, 670. 35		111. 00	8, 781. 35	8, 646. 35		135. 00
Marine hospital, Pittsburgh, Pa.....		7, 015. 24			7, 015. 24			7, 015. 24
Marine hospital (water supply), Portland, Me.....		2, 000. 00			2, 000. 00	1, 950. 00		50. 00
Marine hospital, Vineyard Haven, Mass.....		1, 250. 00			1, 250. 00			1, 250. 00
Key West quarantine station (site and buildings, etc).....		*82, 218. 07			82, 218. 07	15, 000. 00		67, 218. 07
San Diego quarantine station (site and buildings, etc.).....		*54, 489. 21			54, 489. 21	5, 000. 00		49, 489. 21
Treasury totals.....		21, 284, 389. 99	39, 773, 787. 65	3, 396, 103. 84	64, 454, 281. 48	46, 826, 664. 89	961, 531. 46	16, 666, 085. 13
DIPLOMATIC.								
Salaries of ministers.....	1887*			3. 03	3. 03	3. 03		
Do.....	1888	7, 719. 94			7, 719. 94	137. 68	7, 582. 26	
Do.....	1889	158, 456. 44		1, 059. 94	159, 516. 38	159, 882. 82		133. 56
Do.....	1890		309, 500. 00	158. 42	309, 658. 42	113, 456. 61		196, 201. 81
Salaries, chargé d'affaires <i>ad interim</i>	1888	331. 56		6. 43	337. 98	337. 98		
Do.....	1889	2, 526. 01		10. 56	2, 536. 57	2, 531. 82		4. 75
Do.....	1890		20, 000. 00	2. 17	20, 002. 17	18, 436. 37		1, 565. 80
Salaries secretaries of legation.....	1887*			16. 09	16. 09			
Do.....	1888	6, 024. 82		2. 27	6, 027. 09		6, 027. 09	
Do.....	1889	28, 567. 49		262. 32	28, 829. 81	17, 703. 53		11, 126. 28
Do.....	1890		43, 650. 00	5. 53	43, 655. 53	8, 196. 06		35, 459. 47
Salary clerk to legation in Spain.....	1889	300. 00			300. 00	300. 00		
Do.....	1890		1, 200. 00		1, 200. 00	289. 49		910. 51
Salaries interpreters to legations.....	1888	111. 90			111. 90		111. 90	
Do.....	1889	6, 259. 19			6, 259. 19	6, 041. 02		218. 17
Do.....	1890		11, 000. 00	8. 53	11, 008. 53	1, 745. 19		9, 263. 34
Salary and expenses commercial agent at Boma.....	1889	739. 13			739. 13	739. 13		
Do.....	1890		4, 000. 00		4, 000. 00	3, 566. 63		433. 37
Contingent expenses foreign missions, certified claims.....	1887	411. 50			411. 50			411. 50
Do.....	1887			87. 72	87. 72	87. 72		
Do.....	1887			. 64	. 64		. 64	
Do.....	1888	35, 023. 50		12. 31	35, 035. 81	63. 17	34, 972. 64	
Do.....	1889	49, 727. 22		1, 200. 56	50, 927. 78	26, 456. 29		24, 471. 49
Do.....	1890		105, 000. 00	1, 095. 11	106, 095. 11	49, 784. 74		56, 310. 37
Salaries consular service, certified claims.....	1887	14. 10			14. 10			14. 10
Salaries consular service.....	1887		137. 36	17. 06	154. 42	154. 42		
Do.....	1887			87. 78	87. 78		87. 78	
Do.....	1888	4, 493. 35		50. 35	4, 543. 70	768. 02	3, 775. 68	

Do.....	1889	160,583.06		7,236.18	167,819.24	160,809.16		7,010.08
Do.....	1890		471,000.00	4,332.76	475,332.76	345,667.11		129,665.65
Salaries consular clerks.....	1888	953.43			953.43		953.43	
Do.....	1889	5,691.38		59.63	5,651.06	4,383.15		1,267.91
Do.....	1890		14,200.00		14,200.00	10,606.54		3,593.46
Allowances for clerks at consulates.....	1888	838.30			838.30		838.30	
Do.....	1889	26,922.13		77.34	26,999.47	25,531.55		1,464.92
Do.....	1890		72,480.00	180.66	72,060.66	49,869.11		22,791.55
Salaries consular officers not citizens.....	1886	1,752.48			1,752.48		1,752.48	
Do.....	1887	69.30			69.30			69.30
Do.....	1888	207.98			207.98	74.56		133.42
Do.....	1889	4,226.80		20.13	4,246.93	3,199.82		1,047.11
Do.....	1890		6,000.00	262.79	6,262.79	6,259.52		3.27
Salaries of marshals for consular courts.....	1888	971.87		1.04	972.91		972.91	
Do.....	1889	4,024.20			4,024.20	3,412.50		611.70
Do.....	1890		9,000.00		9,000.00	5,510.25		3,489.75
Salaries of interpreters to consulates in China and Japan.....	1888	750.01			750.01		750.01	
Do.....	1889	6,844.34		28.11	6,872.45	5,621.87		1,250.58
Do.....	1890		15,000.00		15,000.00	9,052.24		5,947.76
Expenses of interpreters and guards, in Turkish Dominions.....	1888	1,696.13			1,696.13		1,696.13	
Do.....	1889	2,440.35			2,440.35	947.90		1,492.45
Do.....	1890		5,000.00		5,000.00	2,881.20		2,118.80
Steam-launch for legation at Constantinople.....	1888			274.26	274.26		274.26	
Do.....	1889			29.78	29.78			29.78
Do.....	1890		1,800.00		1,800.00	1,034.02		765.98
Boat and crew for consul at Hong-Kong.....	1889	250.00			250.00	250.00		125.00
Do.....	1890		500.00		500.00	375.00		125.00
Boat and crew for consul at Osaka and Hiogo.....	1888	151.03			151.03		151.03	
Do.....	1889	500.00			500.00	426.64		73.36
Do.....	1890		500.00		500.00	260.29		239.71
Loss by exchange, diplomatic service.....	1888	1,342.01			1,342.01		1,342.01	
Do.....	1889	1,533.43		89.96	1,623.39	995.00		628.39
Do.....	1890		2,500.00	40.45	2,540.45	2,079.29		461.16
Loss by exchange, consular service.....	1887			70	70			
Do.....	1888	12.22		12.03	24.25	24.13	12	
Do.....	1889	2,622.12		36.67	2,658.79	2,653.53		5.26
Do.....	1880		4,000.00	18.00	4,018.00	2,162.45		1,855.55
Buildings and grounds, legation in China.....	1888	133.05			133.05		133.05	
Do.....	1889	850.00			850.00	750.00		100.00
Do.....	1890		3,100.00		3,100.00	2,250.00		850.00
Building for legation in Japan.....	1890		3,400.00		3,400.00	3,400.00		
Contingent expenses, United States consulates, certified claims.....		8.61			8.61			8.61
Contingent expenses, United States consulates.....	1887			54.95	54.95		54.95	
Do.....	1887			31.47	31.47	31.47		
Do.....	1888	574.49		89.21	663.70	663.70		
Do.....	1889	37,322.15		2,768.65	40,090.80	39,529.08		561.72
Carried forward.....		563,877.02	1,102,967.36	19,731.63	1,686,576.01	1,100,913.19	61,476.07	524,186.75
Transferred from Customs Ledger.....				† And prior years.				
								‡ And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
DIPLOMATIC—continued.								
Brought forward.....		\$563,877.02	\$1,102,967.36	\$19,731.63	\$1,686,576.01	\$1,100,913.19	\$61,476.07	\$524,186.75
Contingent expenses, United States consulates.....	1890		150,000.00	264.76	150,264.76	133,416.56		16,848.20
Emergencies in the diplomatic and consular service.....	1888	22,602.45			22,602.45	356.27	22,246.18	
Do.....	1889	33,575.00			33,575.00			33,575.00
Do.....	1890		80,000.00		80,000.00	21,300.00		58,700.00
Expenses under the neutrality act.....	1888	15,000.00			15,000.00		15,000.00	
Do.....	1889	13,315.25			13,315.25			13,315.25
Do.....	1890		15,000.00		15,000.00	4,855.09		10,144.91
Annual expenses Cape Spartal Light.....	1888	33.04			33.04		33.04	
Do.....	1889	325.00			325.00	300.00		25.00
Do.....	1890		325.00		325.00			325.00
Allowances to widows and heirs of diplomatic officers who died abroad.....	1888	4,563.31			4,563.31		4,563.31	
Do.....	1889	4,788.28			4,788.28	41.03		4,747.25
Do.....	1890		5,000.00		5,000.00	228.01		4,771.99
Transporting remains of ministers and consuls to their homes for interment.....	1888	9,157.20			9,157.20		9,157.20	
Transporting remains of diplomatic officers, consuls, and consular clerks.....	1889	9,165.30			9,165.30	503.46		8,661.84
Do.....	1890		10,000.00		10,000.00	559.13		9,440.87
Fees and costs in extradition cases.....	1888	4,803.75			4,803.75		4,803.75	
Do.....	1889	4,491.51			4,491.51			4,491.51
Do.....	1890		5,000.00		5,000.00	235.06		4,764.94
Bringing home criminals.....	1888	3,001.33			3,001.33	1,373.73	1,627.60	
Do.....	1889	3,887.49		180.23	4,067.72	247.80		3,819.92
Do.....	1890		5,000.00	90.04	5,090.04	362.59		4,727.45
Expenses of prisons for American convicts.....	1888	9,129.29			9,129.29		9,129.29	
Do.....	1889	11,030.69		32.78	11,063.47	2,700.92		8,362.55
Do.....	1890		14,600.00		14,600.00	4,432.99		10,167.01
Foreign hospital at Panama.....	1889	125.00			125.00		125.00	
Do.....	1890		500.00		500.00	375.00		125.00
Rescuing shipwrecked American seamen.....	1888	1,294.41			1,294.41		1,294.41	
Do.....	1889			384.65	384.65	175.00		209.65
Do.....	1890		4,500.00		4,500.00	1,233.30		3,266.70
Relief and protection of American seamen, certified claims.....		263.20			263.20			263.20
Relief and protection of American seamen.....	1887*			183.22	183.22	188.22		
Do.....	1887†			255.64	255.64		255.64	
Do.....	1888	20,416.29		215.03	20,631.32	115.85	20,515.47	

Do.....	1889	23,979.12		639.54	24,618.66	12,004.65		12,614.01
Do.....	1890		50,000.00	256.42	50,256.42	30,844.97		19,411.45
International Bureau of Weights and Measures.....		318.58	2,270.00		2,588.58			2,588.58
International standard weights and measures.....		12,000.00			12,000.00	6,336.93		5,663.07
Publication of consular and commercial reports.....	1888	224.88			224.88		224.88	
Do.....	1889			2,022.76	2,022.76			2,022.76
Do.....	1890		20,000.00		20,000.00	9,348.88		10,651.12
Venezuela and American Claims Commission.....		12,000.00		494.92	12,494.92	12,000.00		494.92
International boundary survey, United States and Mexico		100,000.00			100,000.00			100,000.00
Testimonials to Russian officers and subjects for aid to							488.73	
Jeannette Arctic Expedition.....		488.73			488.73			
International Marine Conference.....		19,500.00	35,000.00		54,500.00	44,500.00		10,000.00
International remonetization of silver.....		6,751.13			6,751.13	6,751.13		
Conference of the Red Cross Association at Baden.....		762.00			762.00		762.00	
International Commission for the establishment of elec-								
tric units.....		1,986.35			1,986.35			1,986.35
International Fishery Exhibition for 1883 at London.....		32.02			32.02		32.02	
International Exposition at Paris in 1889.....		93,000.00		9,224.37	102,224.37	85,055.62		17,168.75
International Exhibition at Barcelona, Spain.....		1,746.65			1,746.65	1,385.43		361.22
International Exhibition at Melbourne.....		13,492.00		1,070.33	14,562.33	5,153.47		9,408.86
International Exhibition in Brussels, Belgium.....		12,380.70		396.52	12,787.22			12,787.22
Estates of decedents, trust funds.....		47,574.52		1,244.99	48,819.51	189.47		48,630.04
Payment of awards by French and American Claims								
Commission.....		720.06			720.06			720.06
Salaries and expenses Court of Commissioners of Ala-								
bama Claims.....		133.75		110.69	244.44		244.44	
Payment of judgment Court of Alabama Claims.....		399.84			399.84		399.84	
Refunding penalties or charges erroneously exacted.....			116.60		116.60	116.60		
Procuring evidence relating to French spoliation claims.....		12.04			12.04			12.04
Spanish indemnity.....		6,146.22	28,500.00	492.62	35,138.84	29,794.96		5,343.88
Repairs to legation building at Tangier.....		492.25			492.25			492.25
Conference of the North, South, and Central American								
States.....		72,400.00	50,000.00	426.29	122,826.29	122,826.29		
Protecting the interest of the United States in the Sa-								
moan Islands.....		449,600.84		19,818.22	469,419.06	16,141.64		453,277.42
Protecting the interest of the United States in the Isth-								
mus of Panama.....		244,091.62	2,000.00		244,091.62	1,849.47		242,242.15
International Bureau for Publication of Customs Tariff.....					2,000.00			2,000.00
International Conference for Protection of Industrial								
Property.....			5,000.00		5,000.00	4,000.00		1,000.00
Pay of consular officers for services to American vessels								
and seamen.....			26,496.75	5.92	26,502.67	26,502.67		
Reward to inhabitants of island of Taughashina for relief,								
etc., American bark <i>Cashmere</i>				5,000.00	5,000.00	5,000.00		
Relief of the owners and crew of the British bark <i>Chance</i> .			16,000.00		16,000.00	16,000.00		
Extending the commerce of the United States in the								
Congo Valley.....		1,222.24			1,222.24		1,222.24	
Re-imbursing legal representatives of F. P. Van Wyck.....		1,000.00			1,000.00			1,000.00
Carried forward.....		1,857,306.35	1,628,275.71	62,546.57	3,548,128.68	1,709,840.38	153,476.11	1,684,812.14

*And prior years, transfer account.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
DIPLOMATIC—continued.								
Brought forward.....		\$1,857,306.35	\$1,628,275.71	\$62,546.57	\$3,548,128.63	\$1,709,840.38	\$153,476.11	\$1,684,812.14
Relief of claimants for destruction of the private armed brig <i>General Armstrong</i>		16,396.52			16,396.52			16,396.52
Testimonials to umpires of United States and Spanish Claims Commission.....		1,055.00			1,055.00			1,055.00
Re-imbursement to Union Bank of Australia, Limited.....		982.78			982.78	982.78		
Total diplomatic.....		1,875,740.65	1,628,275.71	62,546.57	3,566,562.93	1,710,823.16	153,476.11	1,702,263.66
JUDICIARY.								
Salaries, Department of Justice.....	1888	985.21			985.21		985.21	
Do.....	1889	1,255.17			1,255.17			1,255.17
Do.....	1890		142,570.00		142,570.00	140,087.16		2,482.84
Contingent expenses, Department of Justice:								
Furniture and repairs.....	1888	4.68			4.68		4.68	
Do.....	1889			20.95	20.95			20.95
Do.....	1890		1,000.00		1,000.00	1,000.00		
Books for Department Library.....	1886	6.50			6.50		6.50	
Do.....	1890		2,500.00		2,500.00	2,500.00		
Books for office of Solicitor.....	1890		500.00		500.00	500.00		
Stationery.....	1888	558.12			558.12		558.12	
Do.....	1889	100.00		278.36	378.36			378.36
Do.....	1890		1,750.00		1,750.00	1,750.00		
Transportation.....	1888	83.10			83.10		83.10	
Do.....	1889	100.00		3.40	103.40			103.40
Do.....	1890		500.00		500.00	450.00		50.00
Miscellaneous items.....	1887	16.08			16.08		16.08	
Do.....	1888	718.11			718.11		718.11	
Do.....	1889			.15	.15			.15
Do.....	1890		7,160.00		7,160.00	7,160.00		
Postage, Department of Justice.....	1888	95.00			95.00		95.00	
Do.....	1889	100.00			100.00			100.00
Do.....	1890		50.00		50.00			50.00
Salary of warden of the jail, District of Columbia.....	1890		1,800.00		1,800.00	1,800.00		
Salaries of employes court-house, District of Columbia.....	1889			43.48	43.48			43.48
Do.....	1890		11,760.00	580.17	12,340.17	12,060.00		280.17
Building, Department of Justice.....	(*)	207.50			207.50	50.00		157.50
Do.....	1888	240.15			240.15		240.15	

Do.....	1889	138.92			138.92				138.92
Do.....	1890		300.00		300.00		300.00		
Repairs to court-house, District of Columbia.....	1890		1,000.00		1,000.00		1,000.00		
Traveling expenses, Territory of Alaska.....	1888	874.50			874.50			874.50	
Do.....	1889	846.00			846.00		132.00		714.00
Do.....	1890		1,000.00		1,000.00		194.00		806.00
Rent and incidental expenses office of marshal of Alaska.....	1888	203.15			203.15		1.00	202.15	
Do.....	1889	411.88			411.88		6.00		405.88
Do.....	1890		500.00		500.00		150.00		350.00
Expenses of Territorial courts in Utah.....	1885	299.90			299.90				299.90
Do.....	1886	9,971.79			9,971.79		88.00		9,883.79
Do.....	1887	351.81		4.10	355.91		351.65		4.26
Do.....	1888	696.77			696.77		119.65		577.12
Do.....	1889	253.75			253.75		215.40		38.35
Do.....	1890		40,000.00		40,000.00		39,999.96		.04
Prosecution of crimes, Territory of Utah.....		1,266.00			1,266.00				1,266.00
Defense in French spoliation claims.....		1,288.21	5,600.00		6,888.21		6,000.00		888.21
Defending suits in claims against the United States.....	1888	.82			.82			.82	
Do.....	1890		15,000.00		15,000.00		15,000.00		
Prosecution and collection of claims.....	1888	450.00			450.00			450.00	
Do.....	1889	500.00			500.00				500.00
Do.....	1890		500.00		500.00				500.00
Punishing violations of intercourse acts and frauds.....	1888	1,336.13			1,336.13			1,336.13	
Do.....	1889	1,757.44		64.23	1,821.67		122.35		1,699.32
Do.....	1890		5,000.00		5,000.00		4,166.70		833.30
Support of convicts.....	1888	7,300.58			7,300.58			7,300.58	
Do.....	1889	545.20		424.25	969.45		545.20		424.25
Do.....	1890		18,000.00	170.40	18,170.40		18,170.40		
Prosecution of crimes.....	1888	131.88			131.88			131.88	
Do.....	1889	135.58		730.51	866.09		381.47		484.62
Do.....	1890		30,000.00		30,000.00		29,473.90		526.10
Digest of Opinions of Attorney-General.....		1,000.00	500.00		1,500.00				1,500.00
Support of insane convicts.....	1888	702.00			702.00		702.00		
Expenses of United States courts, Indian Territory.....	1889	1,700.00		25.75	1,725.75		1,682.97		42.78
Expenses of United States courts at South McAlistier and Ardmore, Indian Territory.....			10,000.00		10,000.00		2,000.00		8,000.00
Expenses of United States courts of Oklahoma.....	1890		12,500.00		12,500.00				12,500.00
Salary of judge, United States courts, Indian Territory.....		(1)							
United States courts:									
Fees of jurors.....	1886	816.35			816.35		9.50	806.85	
Do.....	1886†	738.75			738.75		161.20		577.55
Do.....	1887	44,798.39			44,798.39		9.40	44,788.99	
Fees of jurors, certified claims.....		161.20			161.20				161.20
Fees of jurors.....	1887†			1,359.03	1,359.03			1,359.03	
Do.....	1888	85,825.87		2,918.05	88,743.92		176.60	88,567.32	
Do.....	1889	42,479.30		66,527.53	109,006.83		5,311.15		103,695.68
Do.....	1890		650,000.00	34,133.21	684,133.21		680,505.00		3,628.21
Fees of witnesses, certified claims.....		59.95			59.95				59.95
Carried forward.....		211,511.74	959,490.00	107,283.57	1,278,285.31	974,332.66	148,525.20	155,427.46	

*No year.

†And prior years.

‡ Balance 4,700, transferred to salary of judge United States courts, Indian Territory, Treasury ledger.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
JUDICIARY—continued.								
Brought forward.....		\$211,511.74	\$959,490.00	\$107,283.57	\$1,278,285.31	\$974,332.66	\$148,525.20	\$155,427.45
United States courts—Continued.								
Fees of witnesses	1884	321.50			321.50		321.50	
Do.....	1885	4,387.45			4,387.45		4,387.45	
Do.....	1886	3,411.49			3,411.49	70.38	3,341.11	
Do.....	1886*	2,567.10			2,567.10			2,567.10
Do.....	1887	66,160.58			66,160.58	711.55	65,449.03	
Do.....	1887*			1,366.84	1,366.84		1,366.84	
Do.....	1888	38,457.45			41,230.75	3,725.25	37,505.50	
Do.....	1889	4,159.04		32,082.29	36,241.33	32,019.81		4,221.52
Do.....	1890		1,100,000.00	38,243.83	1,138,243.83	1,129,312.29		3,931.54
Support of prisoners, certified claims		1,193.20			1,193.20			1,193.20
Support of prisoners.	1886*	8,463.65		195.00	8,658.65			8,658.65
Do.....	1886	55.87			55.87			55.87
Do.....	1887	13,221.94		192.68	13,414.62	472.58		12,942.04
Do.....	1887*			1,373.82	1,373.82		1,373.82	
Do.....	1888	12,959.07		4,540.39	17,499.46	3,035.43		14,464.03
Do.....	1889	13,208.97		24,030.68	37,239.65	32,616.56		4,623.09
Do.....	1890		350,000.00	19,096.78	369,096.78	366,570.67		2,526.11
Miscellaneous expenses, certified claims.		858.22			858.22			858.22
Miscellaneous expenses	1886	1,555.52			1,555.52	1,089.07	466.45	
Do.....	1887	61.78		44.47	106.25	63.70		42.55
Do.....	1887*			3,437.83	3,437.83		3,437.83	
Do.....	1888	78,417.34		2,334.90	80,752.24	1,503.91	79,248.33	
Do.....	1889	6,454.95		15,230.54	21,685.49	9,800.41		11,885.08
Do.....	1890		140,000.00	5,736.46	145,736.46	144,653.32		1,083.14
Fees and expenses of marshals, certified claims		8,817.07			8,817.07			8,817.07
Fees and expenses of marshals	1886	26,166.33		2,251.83	28,418.16	11,314.75		17,103.41
Do.....	1887*			2,952.67	2,952.67		2,952.67	
Do.....	1887	22,616.55			22,616.55	9,852.80		12,763.75
Do.....	1888	2,874.84		7,169.23	10,044.07	7,641.52		2,402.55
Do.....	1889	145,022.80		3,771.37	148,794.17	148,744.55		40.62
Do.....	1890		675,000.00	3,876.30	678,876.30	586,867.00		92,009.30
Pay of special deputy marshals at Congressional elections.		1,345.00		2,883.23	4,228.23	1,185.00		3,093.23
United States courts:								
Pay of bailiffs.....	1888	21,686.82		1,396.42	23,083.24	1,041.00		22,042.24
Do.....	1889	89.64		10,876.83	10,966.47	10,779.96		186.51
Do.....	1890		135,600.00	8,221.40	143,821.40	142,202.15		1,619.25
Pay of district attorneys	1886	128.30			128.30			
Do.....	1886*	152.70			152.70	96.70		56.00

Do	1887	4,017.47			4,017.47	27.75		3,989.72	
Do	1888	1,806.55			1,806.55	330.00		1,476.55	
Do	1889	59,041.02			59,041.02	59,024.40		16.62	
Do	1890		255,000.00		255,000.00	189,796.42		65,203.58	
Special compensation of district attorneys	1889	72.77			72.77	72.77			
Do	1890		5,000.00		5,000.00	4,607.15		392.85	
Pay of regular assistant attorneys	1889	24,299.84			24,299.84	22,482.81		1,817.03	
Do	1890		105,000.00		105,000.00	82,706.71		22,293.29	
Pay of special assistant attorneys	1889	477.45			477.45	395.00		82.45	
Do	1890		20,000.00		20,000.00	19,975.31		24.69	
United States courts:									
Fees of clerks	1885	2,700.97			2,700.97		2,700.97		
Do	1886	666.12			666.12	270.65		395.47	
Do	1889	47,021.59		94.70	47,116.29	47,114.62		1.67	
Do	1890		175,000.00	30.00	175,030.00	138,409.62		36,620.38	
Fees of commissioners, certified claims		42.00			42.00			42.00	
Do	1835	248.80			248.80		248.80		
Do	1886	2,086.09			2,086.09	1,387.80	698.29		
Do	1887	.82			.82			.82	
Do	1888	857.88			857.88	797.10		60.78	
Do	1889	29,331.15			29,331.15	29,331.03		.12	
Do	1890		100,000.00		100,000.00	99,971.74		28.26	
Rent of court-houses	1886	17.51			17.51		17.51		
Do	1887	1,402.94			1,402.94	116.50	1,286.44		
Do	1888	3,350.10			3,350.10	525.00		2,825.10	
Do	1889	28,389.65			28,389.65	16,717.69		11,671.96	
Do	1890		65,000.00		65,000.00	43,276.66		21,723.14	
Funeral expenses of the late Chief-Justice Waite		18.33			18.33			18.33	
Bust of Chief-Justice Morrison R. Waite		1,500.00			1,500.00			1,500.00	
Uniform system of book-keeping United States courts		3,773.41			3,773.41			3,773.41	
Payment to California State Asylum for Insane		413.50			413.50			413.50	
Fees of supervisors of elections			143,521.10	4,471.55	147,992.65	147,992.65			
Total judiciary		907,862.87	4,228,611.10	305,958.91	5,442,432.88	4,525,524.40	353,327.74	563,580.74	
CUSTOMS.									
Collecting revenue from customs	1890		6,949,723.33	94,845.49	7,044,568.82	6,670,988.30		373,580.52	
Collecting revenue, certified claims		293.18			293.18			293.18	
Collecting revenue from customs	1889	268,890.68	249,950.07	62,257.99	581,098.74	330,953.21		250,145.53	
Do	1888	179,378.47	33,233.68	2,415.32	215,027.47	38,147.93		176,879.54	
Do	1887	13,834.12			13,834.12		13,834.12		
Do	1887*		1,417.44	572.75	1,990.19		572.75	1,417.44	
Expenses of regulating immigration		255,588.34	241,464.00	1,051.00	498,103.34	242,413.52		255,689.82	
Expenses of revenue-cutter service	1890		925,000.00	11,608.01	936,608.01	907,436.29		29,171.72	
Do	1889	39,812.16		20,191.79	60,003.95	50,185.56		818.39	
Do	1888	1,702.72			1,702.72	33.36	1,669.36		
Do	1887*			3,285.95	3,285.95		3,285.95		
Carried forward		750,499.67	8,400,788.52	196,228.30	9,356,516.40	8,240,208.17	19,362.18	1,087,946.14	

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
CUSTOMS—continued.								
Brought forward		\$759,499.67	\$8,400,788.52	\$196,228.30	\$9,356,516.49	\$8,249,208.17	\$19,362.18	\$1,087,946.14
Expenses of revenue-cutter service, certified claims		2.93			2.93			2.93
Supplies of light-houses	1890		² 335,101.05	18,783.62	353,884.67	345,713.22		8,171.45
Do.....	1889	3,944.18		1,876.66	5,820.84	5,813.34		7.50
Do.....	1888	307.50		66.51	374.01	307.28	66.73	
Do.....	1887 ¹			455.93	455.93		455.93	
Repairs and incidental expenses of light-houses	1890		⁸ 331,936.18	10,461.54	342,397.72	336,955.91		5,441.81
Do.....	1889	1,099.36		12,292.68	13,392.04	10,766.87		2,625.17
Do.....	1888	2.54		1,046.50	1,049.04	1,041.05	7.99	
Do.....	1887 ¹			377.60	377.60		377.60	
Salaries of keepers of light-houses	1890		⁴ 619,033.89	70,542.86	689,626.75	686,791.07		2,835.68
Do.....	1889	2,562.58	14,799.88	2,539.00	19,921.46	19,775.96		145.50
Do.....	1888	18.97		1.10	20.07	13.04	7.03	
Do.....	1887 ¹			4,029.92	4,029.92		4,029.92	
Inspecting lights	1890		3,000.00		3,000.00	2,775.00		225.00
Do.....	1889	1,292.65		530.48	1,823.13	14.65		1,808.48
Do.....	1888	82.31			82.31		82.31	
Expenses of light vessels	1890		⁶ 214,400.00	28,546.24	242,946.24	235,113.12		7,833.12
Do.....	1889	4,600.59		397.58	4,998.17	4,991.94		6.23
Do.....	1888	264.78		856.09	1,120.87	264.78	856.09	
Expenses of light vessels, certified claims		8.13			8.13			8.13
Expenses of fog-signals	1890		⁶ 50,451.26	760.99	60,212.25	57,536.76		2,675.49
Do.....	1889	4,148.35		1,488.93	5,637.28	4,696.12		1,041.16
Do.....	1888	.50		.50	1.00		1.00	
Do.....	1887 ¹			2.15	2.15		2.15	
Expenses of buoyage	1890		⁷ 321,327.62	13,218.68	334,546.30	325,855.38		8,690.92
Do.....	1889	3,305.02		1,724.01	5,029.03	5,029.03		
Do.....	1888	510.87			510.87	510.87		
Lighting of rivers	1890		⁸ 253,000.00	10,764.92	263,764.92	263,764.92		
Do.....	1889	601.24		1,648.37	2,249.61	2,238.82		10.79
Do.....	1888	4,096.88		4.00	4,100.88	4,096.88	4.00	
Completing the lighting and buoyage of the Ohio River		3,194.07			3,194.07			3,194.07
Establishment and manufacture of lighted buoys .....		.51			.51			.51
Survey of light-house sites	1890		1,000.00		1,000.00	400.00		600.00
Do.....	1889	307.01		.57	307.58			307.58
Do.....	1888	317.80		114.06	432.46	66.51	365.95	
Heating apparatus for public buildings, certified claims		8.40			8.40			8.40
Payment of assistant custodians and janitors		28.07			28.07			28.07
Marine-Hospital Service		⁹ 69,308.24	565,860.10	41,192.82	676,361.16	546,329.32		130,031.84
Life-Saving Service	1890		921,160.00	1,280.81	922,440.81	879,580.84		42,859.97

Do	1889	56,194.61		3,870.00	60,064.61	38,452.31		21,612.30
Do	1888	12,899.41		301.96	13,201.37	4,707.46	8,433.91	
Do	1887 ¹			573.96	573.96		573.96	
Establishing life-saving stations (permanent)		66,370.76	50,000.00		116,370.76	76,950.56		39,420.20
Rebuilding and improving life-saving stations (permanent)		2,978.91		673.72	3,652.63			3,652.63
Rebuilding revenue steamer <i>Wm. Pitt Fessenden</i>		2,620.40			2,620.40			2,620.40
Rebuilding revenue steamer <i>Commodore Perry</i>		39.57			39.57			39.57
Rebuilding revenue steamer <i>Richard Rush</i>		113.58			113.58			113.58
Constructing a revenue steamer		745.97			745.97			745.97
Constructing two steam launches		119.90			119.90			119.90
Building or purchase of such vessels as may be required for the revenue service		28,478.97		4,430.10	32,909.07			32,909.07
Compensation in lieu of moieties	1890		30,000.00	11.32	30,011.32	28,875.88		1,135.44
Do	1889				17,905.49	13.58		17,891.91
Do	1888				12,950.34		12,950.34	
Salaries and traveling expenses of agents at seal fisheries in Alaska	{1885}	20.76			20.76			20.76
Do	{1886}							
Do	1888	1,590.82			1,590.82		1,590.82	
Do	1889	6,022.74		225.00	6,247.74	4,549.38		1,698.36
Do	1890		13,350.00		13,350.00	6,423.33		6,926.67
Quarantine stations for neat cattle	1890		15,000.00		15,000.00	10,000.00		5,000.00
Do	1889	6,609.45		287.16	6,896.61	3,525.00		3,371.61
Do	1888	10,461.25			10,461.25		10,461.25	
Quarantine service	1890		50,000.00	87.00	50,087.00	49,424.88		642.12
Delaware breakwater		¹⁰ 20,098.16			20,098.16	20,098.16		
Cape Charles quarantine station		¹¹ 31,062.41			31,062.41	31,062.41		
South Atlantic quarantine station		¹² 10,190.94		95.97	10,286.91	10,286.91		
Key West quarantine station		¹³ 243.96			243.96	243.96		
Gulf quarantine station	1889	1,781.69		417.66	2,199.35	2,199.35		
San Diego quarantine station		¹⁴ 510.79			510.79	510.79		
San Francisco quarantine station		¹⁵ 500.00			500.00	500.00		
Port Townsend quarantine station		55,000.00			55,000.00			55,000.00
Expenses of local appraisers at quarterly meetings	1890		2,500.00		2,500.00	2,500.00		
Do	1889			25.22	25.22	25.22		
Draping public buildings		1,300.99			1,300.99			1,300.99
Enforcement of the Chinese exclusion act	1890		30,000.00		30,000.00	20,000.00		10,000.00
Do	1889	44,611.50			44,611.50	1,000.00		43,611.50
Enforcement of alien contract labor laws	1890	30,000.00			30,000.00	30,000.00		
Do	1889	2,693.59			2,693.59	2,693.59		
Moose Peak light station, Maine		1,828.50			1,828.50			1,828.50
Goose Rock light station, Maine		34,461.29			34,461.29	11,339.50		23,121.79
Carried forward		1,319,919.90	12,231,758.50	432,233.09	13,983,911.49	12,344,993.12	59,629.16	1,579,289.21

¹ And prior years.

² 4,898.95

³ 3,063.82 } Transferred to "salaries of light-house board," Treasury ledger.

⁴ 5,916.11

⁵ 600.00

⁶ 548.74

⁷ 3,672.38 } Transferred to "salaries of light-house board," Treasury ledger.

⁸ 1,000.00

⁹ Balance \$28,320 transferred to "Salaries office of Supervising Surgeon General, Marine-Hospital Service" Treasury Ledger.

¹⁰ \$14,509.43 } Balance transferred to Treasury Ledger.

¹² 15,000.00 } Balance transferred to Treasury Ledger.

¹⁴ 51,489.21

¹⁵ 102,000.00 } Balance transferred to Treasury Ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
CUSTOMS—continued.								
Brought forward		\$1,319,919.90	\$12,231,758.50	\$432,233.09	13,983,911.49	\$12,344,993.12	\$59,629.16	\$1,570,289.21
Crab-tree Ledge light station, Maine.....		28,773.59			28,773.59	28,769.59		4.00
Lubec Narrows light station, Maine.....		38,316.60			38,316.60	38,316.60		
Mount Desert Rock fog-signal, Maine.....		4,500.00			4,500.00	10.85		4,489.15
Bear Island light station, Maine.....		3,750.00			3,750.00	3,750.00		
Great Duck Island light station, Maine.....		28,000.00		93.92	28,093.92	18,700.00		9,393.92
Hero Island light station, Vermont.....		976.26			976.26		976.26	
Revenue Marine store-house, Woods Holl, Mass.....		18.04			18.04			18.04
Deer Island light station, Massachusetts.....		30,802.69		296.00	31,098.69	30,811.21		287.48
Great Round Shoal light-ship, Massachusetts.....		59,500.00			59,500.00	2,852.82		56,647.18
Wickford Harbor light station, Rhode Island.....		2,665.72			2,665.72			2,665.72
Castle Hill light station, Rhode Island.....		18,659.15			18,659.15	18,659.15		
Beaver Tail fog-signal, Rhode Island.....		3,500.00		177.00	3,677.00	3,500.00		177.00
Gull Rock light station, Rhode Island.....				223.12	223.12			223.12
Stonington Breakwater light house, Connecticut.....		6,500.00			6,500.00	4,200.00		2,300.00
Cold Spring Harbor light station, New York.....		16,710.57			16,710.57	16,710.57		
Throg Neck light station, New York.....		1,648.36			1,648.36		1,648.36	
Lights on Hudson River, New York.....		2,247.38			2,247.38	200.00		2,047.38
Elm Tree light station, New York.....		1,551.25			1,551.25			1,551.25
Tarrytown Point light station, New York.....		3,193.77		43.50	3,237.27			3,237.27
Watch Point light station, New York.....		484.61			484.61		484.61	
Anchorage of vessels in port of New York.....		29,265.00			29,265.00	15,501.10		13,763.90
Coney Island light station, New York.....		25,000.00			25,000.00	19,500.00		5,500.00
Absecon light station, New Jersey.....		21,728.55			21,728.55			21,728.55
Barneget light station, New Jersey.....		45.47		42	45.89			45.89
Squan Inlet light station, New Jersey.....		20,000.00		23.66	20,023.66	73.66		19,950.00
Sandy Hook light-ship, New Jersey.....		59,500.00			59,500.00	2,852.83		56,647.17
Cape May boat-house, New Jersey.....				1,367.44	1,367.44	1,367.44		
Absecon buoy depot, New Jersey.....				2,151.44	2,151.44	2,151.44		
Fog-bell below Sandy Point light station, New Jersey.....		5.13			5.13			5.13
Cob Point Bar light station, Maryland.....		9,900.00			9,900.00	9,900.00		
Holland's Island Bar light station, Maryland.....		24,500.00			34,500.00	24,500.00		
Shark's Fin Shoal light station, Maryland.....		25,000.00			25,000.00	11,006.00		13,994.00
Greenbury Point light station, Maryland.....		25,000.00			25,000.00	11,005.00		13,995.00
Portsmouth depot, Virginia.....		4,500.00			4,500.00			4,500.00
Bush's Bluff light station, Virginia.....		57,385.46		59.76	57,445.22	2,962.59		54,482.63
Depot, 5th district, Virginia.....		7,363.01			7,363.01			7,363.01
Cape Clark light station, Virginia.....		20,167.60			20,167.60	20,167.60		
Tangier Sound light station, Virginia.....		19,900.00			19,900.00	19,900.00		
Hog Island wharf and roadway, Virginia.....		5,000.00			5,000.00			5,000.00

Great Wicomico River light station, Virginia.....	14,500.00			14,500.00	14,500.00		
Newport News light station, Virginia.....	48,941.93			48,941.93	30,693.55		18,248.38
Winter Quarter Shoal light-ship, Virginia.....	1,561.52			1,561.52			1,561.52
Cape Charles light-ship, Virginia.....	19.92			19.92		19.92	
Purchase of a wharf at Wilmington, N. C.....	4,881.75			4,881.75			4,881.75
Diamond Shoal light station, North Carolina.....	200,000.00			200,000.00	500.00		199,500.00
Pamlico Point light station, North Carolina.....	24,500.00			24,500.00	16,500.00		8,000.00
Gull Shoal light station, North Carolina.....	29,500.00			29,500.00	16,500.00		13,000.00
Hunting Island light station, South Carolina.....	31,000.00			31,000.00	19,500.00		11,500.00
Bull's Bay beacon, South Carolina.....	60.00	19.50		79.50	60.00		19.50
Sand Island light station, Alabama.....	1,566.55			1,566.55			1,566.55
Lights on Savannah River, Georgia.....	507.66			507.66			507.66
Dry Tortugas light station, Florida.....	75,000.00			75,000.00			75,000.00
Florida Reef beacons, Florida.....	10,239.42			10,239.42			10,239.42
Anclote Keys light station, Florida.....	3,081.70			3,081.70		3,081.70	
Repairs of iron light-houses, Florida.....	3,498.04			3,498.04			3,498.04
Lights for channel leading to Pensacola, Florida.....	2,501.65	121.78		2,623.43			2,623.43
St. John's River lights, Florida.....	185.79			185.79			185.79
Crooked River light station, Florida.....	39,000.00			39,000.00			39,000.00
Charlotte Harbor light station, Florida.....	35,000.00			35,000.00	25,863.05		9,136.95
Fernandina Harbor range lights, Florida.....	1,750.00			1,750.00			1,750.00
Re-establishment of light houses, Texas.....	7,000.00			7,000.00	7,000.00		
Point Isabel light station, Texas.....	8,000.00			8,000.00	176.70		7,823.30
Lake Borgne light station, Mississippi.....		188.43		188.43			188.43
Pascagoula River ranges, Mississippi.....	1,000.00	49.91		1,049.91	1,000.00		49.91
Pearl River light station, Mississippi.....	250.00			250.00	250.00		
South Pass pier-lights, Mississippi River, Louisiana.....	4,521.21			4,521.21			4,521.21
Calcasieu range lights, Louisiana.....	1,500.00			1,500.00		1,500.00	
Red River lights, Louisiana.....	1,305.09			1,305.09			1,305.09
Amite River light station, Louisiana.....	1,214.52			1,214.52			1,214.52
Aids to navigation, mouth of Mississippi River, Louisiana.....	27,500.00			27,500.00	1,000.00		26,500.00
Point Peninsula light station, Michigan.....	2,000.00			2,000.00			2,000.00
Grosse Isle light station, Michigan.....	7,000.00			7,000.00	500.00		6,500.00
La Pointe fog-signal, Michigan.....	5,500.00			5,500.00	5,500.00		
Lake St. Clair ranges, Michigan.....	3,000.00			3,000.00	3,000.00		
Presque Isle fog-signal, Michigan.....	5,500.00			5,500.00	5,500.00		
Point Iroquois fog-signal, Michigan.....	5,500.00			5,500.00	5,500.00		
Seul Choix Point light station, Michigan.....	13,292.60			13,292.60			13,292.60
Cedar River Point light station, Michigan.....	24,000.00			24,000.00	5,000.00		19,000.00
Beaver Island fog-signal, Michigan.....	5,500.00			5,500.00	5,500.00		
Manistee fog-signal, Michigan.....	5,500.00			5,500.00	5,500.00		
Simmons Reef light station, Michigan.....	60,000.00			60,000.00	3,000.00		57,000.00
Lights on the Illinois River, Illinois.....	3,722.06	698.75		4,420.81			4,420.81
Chicago Breakwater light station, Illinois.....	35,000.00			35,000.00	6,700.00		28,300.00
Devil's Island light station, Illinois.....	15,000.00			15,000.00	1,000.00		14,000.00
Twin River Point fog-signal, Illinois.....	5,500.00			5,500.00	5,500.00		
Cleveland Breakwater fog-signal, Illinois.....	5,200.00			5,200.00			5,200.00
Gray's Harbor light station, Washington Territory.....	5,339.80			5,339.80			5,339.80
Destruction Island light station, Washington Territory.....	14,818.03	4,640.87		19,458.90	14,480.01		4,978.89
Cape Mears light station, Oregon.....	34,960.00			34,960.00	16,500.00		18,460.00
Carried forward.....	2,751,897.95	12,231,758.50	442,338.59	15,435,995.04	12,870,834.88	67,340.01	2,497,820.15

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
CUSTOMS—continued.								
Brought forward		\$2,761,897.95	\$12,231,758.50	442,338.59	\$15,435,995.04	\$12,870,834.88	\$67,340.01	\$2,497,850.15
Umpqua River light station, Oregon		50,000.00			50,000.00	1,000.00		49,000.00
Columbia River light-ship, Oregon		59,500.00			59,500.00	200.00		59,300.00
Heceta Head light station, Oregon		80,000.00			80,000.00	1,000.00		79,000.00
Tillamook Rock telegraph line, Oregon		6,000.00		200.00	6,200.00	6,200.00		
Grand Marias light station, Minnesota		7,052.00			7,052.00			7,052.00
Two Harbors light station, Minnesota		8,292.60			8,292.60	494.70		7,797.90
Two Harbors fog-signal, Minnesota		5,500.00			5,500.00	5,500.00		
Range lights, Duluth Harbor, Minnesota				875.09	875.09			875.09
San Luis Obispo light station, California		45,000.00			45,000.00	32,909.38		12,090.62
Northwest Seal Rock light station, California		125,000.00			125,000.00	90,009.00		35,000.00
Point Loma light station, California		30,000.00			30,000.00	30,000.00		
Point Sur light station, California		96.01			96.01	92.81		3.20
Roe Island light station, California		8,500.00			8,500.00			8,500.00
Ballast Point light station, California		25,000.00			25,000.00	15,000.00		10,000.00
Refuge Station Point Barrow, Alaska			23,000.00		23,000.00	16,042.79		6,957.21
Steam-tender for the fourth light-house district		110.74		250.00	360.74			360.74
Steam-tender for Western rivers		6,247.32		538.09	6,785.41	6.85		6,778.56
Tender for the Gulf coast		12,385.32		818.87	13,204.19	13,204.19		
Revenue steamer for southern coast		95,500.00			95,500.00			95,500.00
Laboratory of the Light-House Board		4,732.46			4,732.46			4,732.46
Supply steamer for Atlantic and Gulf coasts		141,335.70		34,910.58	176,246.28	95,740.00		80,506.28
Revenue vessels for South Atlantic coast		86,000.00			86,000.00	20,000.00		57,000.00
Oil-houses for light stations		3,500.00		2,070.50	5,570.50	5,570.50		
Pier lights on the lakes		11,000.00		1,668.05	12,668.05	3,684.20		8,983.85
Steam-tender for the second light-house district		79,000.00		464.48	79,464.48	1,450.00		78,014.48
Steam-tender for the Great Lakes		84,000.00		158.57	84,158.57	1,781.89		82,374.18
Relief of certain employes and others, twelfth light-house district		31			31			31
Repayment to importers excess of deposits, act February 1, 1888		953.87			953.87			
Repayment to importers excess of deposits (no limit)			3,888,704.19	179,104.33	4,067,808.52	4,067,808.52		
Repayment to importers excess of deposits, charges, and commissions		95,647.46			95,647.46	2,419.62		93,227.84
Repayment to importers excess of deposits, act March 2, 1889		183,780.85		117.22	183,898.07	79,347.91		104,550.16
Debentures, drawbacks, bounties, or allowances (no limit)			2,942,337.16	275,275.62	3,217,612.78	3,217,612.78		
Debentures, drawbacks, bounties, or allowances, act June 16, 1880		97.95			97.95			97.95

Debentures and other charges.....			170.42		170.42	170.42		
Unclaimed merchandise.....			4,572.85		4,572.85	4,572.85		
Proceeds of goods seized and sold.....			319.57		319.57	319.57		
Extra pay to officers and men who served in the Mexican war.....			84.00		84.00	84.00		
Detection and prevention of frauds upon the customs revenue.....	1890			20,000.00	20,000.00	20,000.00		
Do.....	1888			11.80	11.80	11.80		
Do.....	1887*			7,437.87	7,437.87		7,437.87	
Refunding moneys erroneously received and covered into the Treasury.....			133.94		133.94	133.94		
Refunding penalties and other charges erroneously exacted.....			14.00		14.00	14.00		
Services to American vessels.....			23,788.70		23,788.70	23,788.70		
Salaries and expenses, shipping service, act June 26, 1884.....		14,373.70		14,373.70	14,373.70			
Salaries, shipping service.....			59,761.10		59,761.10	59,761.10		
Payment to G. H. Harris.....		325.00		325.00				325.00
Relief of J. W. Mears.....		200.00		200.00				200.00
Reward to Esquimaux for relief to crew of whaling bark <i>Napoleon</i>		1,000.00		1,000.00		1,000.00		
Relief of Thomas Matthews and others.....			2,897.80		2,897.80	2,897.80		
Re-imbusement for losses by burning of the light-house tender <i>Lilly</i>		2,205.00		2,205.00				2,205.00
Admission of foreign goods to World's Columbian Exposition.....			20,000.00		20,000.00			20,000.00
Total customs.....		4,034,234.24	19,197,542.23	966,239.66	24,198,016.13	20,700,611.57	74,777.88	3,422,626.68
INTERIOR CIVIL								
Salaries, office of Secretary.....	1888	12,159.70			12,159.70		12,159.70	
Do.....	1889	3,815.00		634.93	4,449.93			4,449.93
Do.....	1890		213,690.00	60.60	213,750.60	2,000.00		3,750.60
Publishing the Biennial Register.....			4,000.00	2.20	4,002.20	3,500.00		502.20
Expenses of special land inspectors.....	1888	1,718.42			1,718.42	87.01	1,631.41	
Do.....	1889	2,075.50		299.88	2,975.38	545.33		2,430.05
Do.....	1890		2,500.00	.25	2,500.25	-1,572.68		927.57
Department of Interior:								
Stationery.....	1888	23,600.19		4,119.40	27,719.59		27,719.59	
Do.....	1889	43,528.17		2,007.91	45,536.08	40,000.00		5,536.08
Do.....	1890		50,000.00	111,558.15	161,558.15	156,000.00		5,558.15
Contingent expenses.....	1886	571.59			571.59		571.59	
Do.....	1888	19,119.26			19,119.26	13.61	19,105.65	
Do.....	1889	54,240.66		1,433.24	55,673.90	23,500.00		32,173.90
Do.....	1890		75,000.00	45,048.79	120,048.79	113,385.82		6,662.97
Library.....	1888	2.09			2.09		2.09	
Do.....	1889			8.64	8.64			8.64
Do.....	1890		500.00		500.00	300.00		200.00
Carried forward.....		161,430.58	345,690.00	165,173.99	672,294.57	548,904.45	61,190.03	62,200.09

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR CIVIL—continued.								
Brought forward		\$161,430.58	\$345,690.00	\$165,173.99	\$672,294.57	\$548,904.45	\$61,190.03	\$62,200.09
Department of Interior—Continued.								
Rent of buildings.....	1888	07			07		07	
Do.....	1889	1,660.00		923.44	2,583.44	1,000.00		1,583.44
Do.....	1890		21,000.00		21,000.00	17,000.00		4,000.00
Repairs of buildings.....	1888	14.73			14.73		14.73	
Do.....	1889	1,500.00			1,500.00	1,500.00		
Do.....	1890		8,000.00		8,000.00	7,000.00		1,000.00
Postage to Postal Union countries.....	1888	1,987.50			1,987.50		1,987.50	
Do.....	1889	4,000.00			4,000.00			4,000.00
Do.....	1890		4,000.00	500.00	4,500.00	3,340.00		1,160.00
General Land Office:								
Salaries.....	1887*			7.40	7.40		7.40	
Do.....	1888	10,305.30		1.35	10,306.65	7.35	10,299.30	
Do.....	1889	21,744.97		69.16	21,814.13	121.20		21,692.93
Do.....	1890		525,770.00	22.45	525,792.45	520,000.00		5,792.45
Expenses of inspectors.....	1888	2,493.89		425.63	2,919.52	35.40	2,884.12	
Do.....	1889	5,692.21		133.25	5,825.46	558.42		5,267.04
Do.....	1890		10,000.00		10,000.00	4,833.12		5,164.88
Library.....	1888	8.25			8.25		8.25	
Do.....	1889			20	20			20
Do.....	1890		500.00		500.00	500.00		
Reproducing plats of surveys.....	1888	3,390.49			3,390.49	124.20	3,266.29	
Do.....	1889	900.00		1.20	901.20	900.00		1.20
Do.....	1890		2,500.00		2,500.00	2,500.00		
Maps of the United States.....	1888	1,795.10			1,795.10	65.00	1,730.10	
Do.....	1889	11,917.60			11,917.60	11,263.30		654.30
Do.....	1890		15,000.00		15,000.00	200.00		14,800.00
Additional copies maps of the United States.....	1888	7,500.00			7,500.00			7,500.00
Contingent expenses General Land Office, certified claims.....	1889	197.20			197.20			197.20
Distribution of Reports of the Supreme Court.....	1888	128,000.00			28,000.00	28,000.00		
Salaries, Indian Office.....	1888	850.80			850.80		850.80	
Do.....	1889	4,832.17		504.70	5,386.87			5,386.87
Do.....	1890		97,640.00		97,640.00	96,000.00		1,640.00
Pension Office:								
Salaries.....	1888	28,864.52			28,864.52	64.30	28,800.22	
Do.....	1889	26,907.75		6,214.02	35,121.77			35,121.77
Do.....	1890		1,808,750.00	525.95	1,809,275.95	1,770,000.00		39,275.95
Salaries, special examiners.....	1888	4,626.75			4,626.75		4,626.75	
Do.....	1889	12,000.00		5,195.55	17,195.55			17,195.55

Do	1890		210,000.00	403.35	210,403.35	200,000.00		10,403.35
Investigations of pension cases	1888	599.74		1,456.86	2,056.60	2.33	2,054.27	
Do	1889	13,143.31		571.90	13,715.21	12,232.09		1,483.12
Do	1890		225,000.00		225,000.00	187,186.38		37,813.62
Investigations of pension cases, special examiners	1888	51.88			51.88	45.00	6.88	
Do	1889	8,352.86		262.99	8,615.85	7,656.75		959.10
Do	1890		190,000.00		190,000.00	175,450.93		14,549.07
Fire-proof building for the		18,740.75			18,740.75	6,000.00		12,740.75
Patent Office:								
Salaries	1888	6,168.05			6,168.05		6,168.05	
Do	1889	17,884.15		504.25	18,388.40	418.68		17,919.72
Do	1890		658,070.00	159.85	658,229.85	652,000.00		6,229.85
Photolithographing	1888	12,092.04			12,092.04		12,092.04	
Do	1889	20,000.00			20,000.00	13,284.54		6,715.46
Do	1890		105,000.00		105,000.00	93,000.00		12,000.00
Official Gazette	1888	2,816.40			2,816.40		2,816.40	
Do	1889	1,000.00			1,000.00	999.70		.30
Do	1890		59,000.00		59,000.00	59,000.00		
Scientific library	1888	2.07			2.07		2.07	
Do	1889	500.00			500.00	487.04		12.96
Do	1890		3,000.00		3,000.00	3,000.00		
Public use of inventions and defending suits	1888	228.05			228.05		228.05	
Do	1889	300.00		.75	300.75			300.75
Do	1890		500.00		500.00	500.00		
International protection of industrial property		900.00		800.00	1,700.00	644.46		1,055.54
Bureau of Education:								
Salaries	1888	364.60			364.60		364.60	
Do	1889	420.00		120.35	540.35			540.35
Do	1890		45,420.00		45,420.00	45,420.00		
Collecting statistics	1888	1.85			1.85		1.85	
Do	1889	1,000.00			1,000.00	302.29		697.71
Do	1890		2,500.00		2,500.00	1,500.00		1,000.00
Distributing documents	1890		2,000.00		2,000.00	1,000.00		1,000.00
Library	1890		1,000.00		1,000.00	1,000.00		
Education of children in Alaska	1888	4,441.59			4,441.59	362.38	4,079.21	
Do	1889	22,000.00			22,000.00	15,662.60		6,337.40
Do	1890		50,000.00	7.50	50,007.50	32,000.00		18,007.50
Railroad office:								
Salaries	1890		14,420.00		14,420.00	14,420.00		
Traveling expenses	*1887			4.28	4.28		4.28	
Do	1888	2,775.75			2,775.75		2,775.75	
Do	1889	2,012.29			2,012.29			2,012.29
Do	1890		3,000.00	2.74	3,002.74	1,862.33		1,140.41
Salaries, office of the Architect of the Capitol	1890		19,204.00		19,204.00	19,204.00		
Salaries, office of Geological Survey	1888	400.43			400.43		400.43	
Do	1889	423.00		109.50	532.50			532.50
Do	1890		85,540.00		85,540.00	85,047.27		492.73
Carried forward		481,238.69	4,463,304.00	183,302.61	5,127,845.30	4,593,607.51	146,659.44	387,578.35

*And prior years.

† This balance transferred from appropriation same title in the Treasury ledger.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR CIVIL—continued.								
Brought forward.....		\$481, 238. 69	\$4, 463, 304. 00	\$183, 302. 61	\$5, 127, 845. 30	\$4, 593, 607. 51	\$146, 659. 44	\$387, 578. 35
Office of surveyor-general of Arizona:								
Salaries.....	1888	. 15			. 15		. 15	
Do.....	1889			1. 64	1. 64			1. 64
Do.....	1890		5, 500. 00		5, 500. 00	5, 500. 00		
Contingent expenses.....	1888	25. 62			25. 62		25. 62	
Do.....	1889			35. 76	35. 76			35. 76
Do.....	1890		1, 500. 00		1, 500. 00	1, 500. 00		
Office of surveyor-general of California:								
Salaries.....	1888	8. 30			8. 30		8. 30	
Do.....	1889			256. 78	256. 78			256. 78
Do.....	1890		12, 750. 00	99. 35	12, 839. 35	12, 839. 35		
Contingent expenses.....	1888	501. 72			501. 72		501. 72	
Do.....	1889			548. 41	548. 41			548. 41
Do.....	1890		2, 000. 00	759. 16	2, 759. 16	2, 759. 16		
Office of surveyor-general of Colorado:								
Salaries.....	1888	1. 66			1. 66		1. 66	
Do.....	1889			. 87	. 87			. 87
Do.....	1890		8, 500. 00		8, 500. 00	8, 500. 00		
Contingent expenses.....	1890		1, 500. 00		1, 500. 00	1, 500. 00		
Office of surveyor-general of Dakota:								
Salaries.....	1888	2, 250. 00			2, 250. 00		2, 250. 00	
Do.....	1889			1, 351. 98	1, 351. 98			324. 87
Do.....	1890		9, 000. 00		10, 027. 11	10, 027. 11		
Contingent expenses.....	1888	277. 18			277. 18		277. 18	
Do.....	1889			236. 58	236. 58			6. 05
Do.....	1890		1, 500. 00	230. 53	1, 730. 53	1, 730. 53		
Office of surveyor-general of Florida:								
Salaries.....	1890		3, 600. 00	185. 80	3, 785. 80	3, 785. 80		
Contingent expenses.....	1887			25. 00			25. 00	
Do.....	1888	221. 00			221. 00		221. 00	
Do.....	1889			219. 20				219. 20
Do.....	1890		1, 000. 00	168. 48	1, 168. 48	1, 168. 48		
Office of surveyor-general of Idaho:								
Salaries.....	1889			. 67	. 67			. 67
Do.....	1890		4, 000. 00		4, 000. 00	4, 000. 00		
Contingent expenses.....	1890		1, 500. 00		1, 500. 00	1, 500. 00		
Office of surveyor-general of Louisiana:								
Salaries.....	1888	750. 00			750. 00		750. 00	
Do.....	1890		6, 800. 00		6, 800. 00	6, 800. 00		

REPORT ON THE FINANCES.

Contingent expenses.....	1888	114.63			114.63		114.63	
Do.....	1889			346.64	346.64			346.64
Do.....	1890		1,200.00		1,200.00	1,200.00		
Office of surveyor-general of Minnesota:								
Salaries.....	1888	.40			.40		.40	
Do.....	1889			200.00	200.00			200.00
Do.....	1890		3,800.00		3,800.00	3,800.00		
Contingent expenses.....	1888	317.08			317.08		317.08	
Do.....	1889	200.00		122.06	322.06			322.06
Do.....	1890		1,000.00		1,000.00	800.00		200.00
Office of surveyor-general of Montana:								
Salaries.....	1888	1.39			1.39		1.39	
Do.....	1889			4.01	4.01			4.01
Do.....	1890		8,500.00	419.98	8,919.98	8,919.98		
Contingent expenses.....	1888	1.38			1.38		1.38	
Do.....	1889			.87	.87			.87
Do.....	1890		2,000.00	35.13	2,035.13	2,035.13		
Office of surveyor-general of Nevada:								
Salaries.....	1888	1,128.38			1,128.38		1,128.38	
Do.....	1889	56.78			56.78			56.78
Do.....	1890		4,300.00		4,300.00	4,300.00		
Contingent expenses.....	1888	113.57			113.57		113.57	
Do.....	1889	3.56		14.82	18.38			18.38
Do.....	1890		800.00		800.00	800.00		
Office of surveyor-general of New Mexico:								
Salaries.....	1888	93.53			93.53		93.53	
Do.....	1890		5,500.00	1,175.50	6,675.50	6,675.50		
Contingent expenses.....	1888	47.34			47.34		47.34	
Do.....	1889			.02	.02			.02
Do.....	1890		1,500.00	548.58	2,048.58	2,048.58		
Office of surveyor-general of Oregon:								
Salaries.....	1888	.87			.87		.87	
Do.....	1889			2.51	2.51			2.51
Do.....	1890		4,800.00		4,800.00	4,800.00		
Contingent expenses.....	1888	387.26			387.26		387.26	
Do.....	1889	100.00		96.75	196.75	.10		196.65
Do.....	1890		1,000.00		1,000.00	900.00		100.00
Office of surveyor-general of Utah:								
Salaries.....	1888	.16			.16		.16	
Do.....	1889	1,500.10		470.09	1,970.19	715.67		1,254.52
Do.....	1890		5,500.00		5,500.00	5,418.48		81.52
Contingent expenses.....	1889	138.78		124.50	263.28	263.28		
Do.....	1890		1,400.00		1,400.00	1,400.00		
Office of surveyor-general of Washington:								
Salaries.....	1888	1.50			1.50		1.50	
Do.....	1890		8,006.00	1,546.15	9,546.15	9,546.15		
Contingent expenses.....	1888	165.21			165.21		165.21	
Carried forward.....		489,646.24	4,571,754.00	193,547.54	5,254,947.78	4,710,098.45	153,092.77	391,756.56

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR CIVIL—continued.								
Brought forward.....		\$489,646.24	\$4,571,754.00	\$193,547.54	\$5,254,947.78	\$4,710,098.45	\$153,092.77	\$391,756.56
Office of surveyor-general of Washington—continued.								
Contingent expenses.....	1889			216.29	216.29			216.29
Do.....	1890		1,500.00	268.27	1,768.27	1,768.27		
Office of surveyor-general of Wyoming:								
Salaries.....	1888	414.00			414.00		414.00	
Do.....	1889	250.00		345.00	595.00			595.00
Do.....	1890		5,500.00	366.80	5,866.80	5,866.80		
Contingent expenses.....	1888	791.42			791.42		791.42	
Do.....	1889	125.00		548.37	673.37			673.37
Do.....	1890		1,500.00	334.60	1,834.60	1,834.60		
Relief of settlers and purchasers of lands in Kansas and Nebraska.....		212,289.78			212,289.78	2,045.25		210,244.53
Salaries and commissions of registers and receivers.....	1887*		24.27	1,059.41	1,083.68	1,083.68		
Do.....	1887†			279.64	279.64		279.64	
Do.....	1887	1,235.90			1,235.90			1,235.90
Do.....	1888	12,221.64		1,091.98	13,313.62	883.36		12,428.26
Do.....	1889	22,759.38		11,077.14	33,836.52	10,211.49		23,625.03
Do.....	1890		550,000.00	12,758.49	562,758.49	545,016.23		17,742.26
Contingent expenses land offices.....	1877†		175.84	320.87	496.71	496.71		
Do.....	1887†			282.69	282.69		282.69	
Contingent expenses land offices, certified claims.....		10.32			10.32	4.33		5.99
Contingent expenses land offices.....	1888	8,380.69		668.27	9,048.96	356.27	8,692.69	
Do.....	1889	4,687.86		2,197.93	6,885.79	4,901.51		1,984.28
Do.....	1890		183,000.00	3,378.03	186,378.03	174,653.61		11,724.42
Expenses of depositing public moneys.....	1887	574.37		116.25	690.62			690.62
Do.....	1887*		6.00		6.00	6.00		
Do.....	1888	1,576.34		130.08	1,706.42	69.31		1,637.11
Do.....	1889	5,485.35		1,011.34	6,496.69	596.47		5,900.22
Do.....	1890		10,000.00	550.65	10,550.65	6,303.37		3,747.28
Contingent expenses Oklahoma land office.....		396.85		451.95	848.80	848.25		.55
Depredations on public lands, certified claims.....		434.54			434.54			434.54
Depredations on public lands.....	1887†			1,110.00	1,110.00		1,110.00	
Do.....	1888	1.20		136.10	137.30	8.00	129.30	
Do.....	1889	7,727.09		1,097.60	8,824.69	5,888.08		2,936.61
Do.....	1890		92,963.15		92,962.15	63,100.96		24,861.19
Protecting public lands.....	1887†			8.91	8.91	8.91		
Protecting public lands, certified claims.....		118.89			118.89	5.25		113.64
Protecting public lands.....	1888	35.97			35.97	12.43	23.54	
Do.....	1889	11,092.01		5.00	11,097.01	8,304.77		2,792.24

Do	1890		119,500.00	1,600.00	121,100.00	97,083.12		24,016.88
Expenses of hearings in land entries	1887*			2,358.60	2,358.60		2,358.60	
Do	1887†		4.71	205.53	210.24	210.24		
Do	1888	1,191.61		5,962.49	7,154.10	6,837.25	316.85	
Do	1889	9,001.63		14,707.97	23,709.60	9,886.61		13,822.99
Do	1890		30,000.00	2,286.54	32,286.54	9,899.30		22,387.24
Transcript of records and plats	1888	159.77			159.77		159.77	
Do	1889	2,200.00		193.62	2,393.62			2,393.62
Do	1890		12,500.00		12,500.00	11,500.00		1,000.00
Settlement of claims for swamp lands, etc., certified claims		8.55			8.55			8.55
Settlement of claims for swamp lands, etc.	1888	208.73			208.73	41.20	167.53	
Do	1889	2,909.71		635.66	3,545.37	2,063.18		1,482.19
Do	1890		20,000.00	1.00	20,001.00	16,574.95		3,426.05
Geological Survey	1887*			23.00	23.00		23.00	
Do	1888	1,853.48		53.61	1,907.09	43.59	1,863.50	
Do	1889	39,315.91		15,277.94	54,593.85	52,439.25		2,154.60
Do	{1889}	40,000.00		9.38	40,009.38	40,000.00		9.38
Do	{1890}		670,700.00	6,410.03	677,110.03	644,022.52		33,087.51
Geological maps of the United States	1890		45,000.00		45,000.00	17,000.00		28,000.00
Surveying the public lands	1887*			17,607.41	17,607.41		17,607.41	
Surveying the public lands, certified claims		574.44		574.44	574.44	320.72		253.72
Surveying the public lands	1888	10,468.72		128.85	10,597.57	10,597.57		
Do	1889	80,161.38		985.57	81,146.95	24,708.81		56,438.14
Do	1890		210,000.00	1,150.00	211,150.00	32,496.63		178,653.37
Surveying Sioux Reservation			160,000.00		160,000.00			100,000.00
Surveying private land claims in California, certified claims		195.70			195.70			195.70
Surveying private land claims in New Mexico	1888	392.04			392.04		392.04	
Do	1887*			600.00	600.00		600.00	
Do	1890		3,000.00	1,194.40	4,194.40	3,994.40		200.00
Surveying private lands claims in Nevada		30,000.00			30,000.00			30,000.00
Surveying lands in suit against the Montana Improving Company				350.00	350.00			350.00
Surveying Hanson grant, Florida				399.95	399.95		399.95	
Repair of the ruin of Casa Grande, Ariz.			2,000.00		2,000.00			2,000.00
Resurveying lands in suit against Sierra Lumber Company, California		168.00			168.00			168.00
Survey of the boundary line between the public lands occupied by Uncompahgre and White River Utes		500.00			500.00			500.00
Examination of public surveys, certified claims		164.25			164.25			164.25
Examination of public surveys	1888	10,000.00			10,000.00		10,000.00	
Appraisement and sale of abandoned military reservations		10,431.34			10,431.34	5,298.33		5,133.01
Re-imbursment to receivers of public moneys for excess of deposits, certified claims		246.41			246.41	241.02		5.39
Preservation of abandoned military reservations	1889	2,000.00		7.68	2,007.68	1,100.00		907.68
Do	1890		2,000.00		2,000.00	2,000.00		
Carried forward		1,022,406.51	6,631,126.97	305,508.43	7,959,041.91	6,538,233.05	198,704.70	1,222,104.16

* And prior years.

† And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available dur- ing the fiscal year ending June 30, 1890.	Payments dur- ing the fiscal year ending June 30, 1890.	Amounts car- ried to the surplus fund June 30, 1890.	Balances of ap- propriations June 30, 1890.
INTERIOR CIVIL—continued.								
Brought forward		\$1,022,406.51	\$6,631,126.97	\$305,508.43	\$7,959,041.91	\$6,538,333.05	\$198,704.70	\$1,222,104.16
Annual repairs of the Capitol	1889	95		366.42	367.37			267.37
Do	1890		39,000.00		39,000.00	39,000.00		
Improving the Capitol Grounds	1888	93.76			93.76	93.76		
Do	1889	37		24.74	25.11			25.11
Do	1890		30,000.00	1.00	30,001.00	30,000.00		1.00
Lighting the Capitol and grounds	1888	460.91			460.91		460.91	
Do	1889			2.13				2.13
Do	1890		24,000.00		24,000.00	18,000.00		6,000.00
Capitol terraces		71,940.05	21,500.00		93,440.05	73,000.00		20,440.05
Repairing and regilding frames of historical paintings, rotunda of the Capitol			1,000.00		1,000.00	600.00		400.00
Protecting paintings in rotunda of the Capitol		100.00			100.00			100.00
Electric-light plant, Senate		16,350.00			16,350.00	1,651.85		14,698.15
Ventilation Senate wing of the Capitol			8,000.00		8,000.00	8,000.00		
Senate stable and engine-house	1890		600.00		600.00	600.00		
Steam-boilers, House of Representatives		1,000.00			1,000.00	1,000.00		
Elevator, House of Representatives		3,000.66			3,000.66	1,854.80		1,145.86
Alterations and repairs Armory Building		1,000.00			1,000.00	1,000.00		
Ventilation, Supreme Court		2,500.00			2,500.00	2,189.72		310.28
Education of feeble-minded children, District of Colum- bia	1887	409.57			409.57		409.57	
Do	1888	162.50			162.50		162.50	
Do	1889	2,500.00			2,500.00	2,367.50		132.50
Do	1890		3,000.00		3,000.00			3,000.00
Penitentiary building, Territory of Idaho		25,000.00			25,000.00	5,013.20		19,986.80
Penitentiary building, Territory of Utah		100,000.00			100,000.00	4,695.00		95,305.00
Penitentiary building, Territory of Wyoming		29,000.00			29,000.00	26,812.62		2,187.38
Building for Library of Congress (site)		4,522.73			4,522.73			4,522.73
Building for Library of Congress (construction)		256,518.33			256,518.33	10,950.39		245,567.94
Rebuilding wharf, Government Hospital for the Insane		3,500.00		.67	3,500.67	3,500.87		
Buildings and grounds, Government Hospital for the In- sane		23,568.03	28,900.00	3,515.16	55,983.19	51,800.00		4,183.19
Government Hospital for the Insane	1888	10.72			10.72		10.72	
Do	1889			23.67	23.67			23.67
Do	1890		217,500.00		217,500.00	217,500.00		
Buildings and grounds, Howard University		24.69	3,000.00		3,024.69	3,000.00		24.69
Howard University	1890		20,000.00		20,000.00	20,000.00		
Freedman's Hospital and Asylum	1888	196.67			196.67		196.67	

Do	1889	1,875.00		67.57	1,942.57	1,875.00		67.57
Do	1890		54,025.00		54,025.00	50,000.00		4,025.00
Columbia Institution for the Deaf and Dumb	1890		55,000.00	2,632.91	57,632.91	57,632.91		
Maryland Institution for Instruction of the Blind			6,654.97		6,654.97	6,654.97		
Revenues Yellowstone National Park		2,954.35	796.76		3,751.11	376.22		3,374.89
Expenses of the Eighth Census certified claims		189.67			189.67			189.67
Expenses of the Tenth Census		3,292.57			3,292.57			3,292.57
Expenses of the Eleventh Census		980,000.00	3,075,000.00	10,065.00	4,065,065.00	635,000.00		3,430,065.00
Printing, engraving, and binding Eleventh Census			250,000.00		250,000.00	189,709.20		60,290.80
Census of Oklahoma			5,000.00		5,000.00	3,000.00		2,000.00
Expenses of census, farms, houses, and mortgages			1,000,000.00		1,000,000.00	190,000.00		810,000.00
Deposits by individuals for surveying public lands		765,452.57	112,314.79	16,548.56	894,315.92	101,423.33		792,892.59
Protection and improvement of Hot Springs, Ark	(*)	39,753.41	3,200.00	1,513.12	44,466.53	6,500.00		37,966.53
Do	1889	233.47			233.47			
Do	(†)	4,199.53	13,090.00		17,289.53			17,289.53
Investigating the affairs of the bonded Pacific Railroad		4,229.77			4,229.77	1,987.57		2,242.20
Indemnity for swamp lands purchased by individuals			6,145.01		6,145.01	6,145.01		
Five per cent. fund, of the net proceeds sales of public lands in Kansas			209,759.85		209,759.85	209,759.85		
Five per cent. fund, of the net proceeds sales of public lands in Florida			619.64		619.64	619.64		
Five per cent. fund, of the net proceeds sales of public lands in Nebraska			113,443.74		113,443.74	113,443.74		
Five per cent. fund, of the net proceeds sales of public lands in Oregon			17,205.21		17,205.21	17,205.21		
Five per cent. fund, of the net proceeds sales of public lands in Michigan			5,822.07		5,822.07	5,822.07		
Five per cent. fund, of the net proceeds sales of public lands in Louisiana			3,161.16		3,161.16	3,161.16		
Five per cent. fund, of the net proceeds sales of public lands in Nevada			13.00		13.00	13.00		
Five per cent. fund, of the net proceeds sales of public lands in Wisconsin			2,660.50		2,660.50	2,660.50		
Two per cent. fund, of the net proceeds sales of public lands in Alabama			381.74		381.74	381.74		
Two per cent. fund, of the net proceeds sales of public lands in Missouri			87.98		87.98	87.98		
Three per cent. fund, of the net proceeds sales of public lands in Alabama			572.61		572.61	572.61		
Three per cent. fund, of the net proceeds sales of public lands in Missouri			131.98		131.98	131.98		
Payment to Kansas on account of sales of public lands		43,790.32			43,790.32	43,790.32		
Payment to Colorado on account of sales of public lands		16,000.00			16,000.00	16,000.00		
Payment to Nebraska on account of sales of public lands		35,500.00			35,500.00			35,500.00
Publication of reports on relative wages in the United States and Great Britain		500.00			500.00			500.00
Payment to John Sherman, jr		351.93			351.93			351.93
Carried forward		3,462,589.04	11,962,712.88	340,269.38	15,765,571.40	8,725,050.04	199,945.07	6,840,576.29

* No year.

† Indefinite.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR CIVIL—continued.								
Brought forward		\$3,462,589.04	\$11,962,712.98	\$340,269.38	\$15,765,571.40	\$8,725,050.04	\$199,945.07	\$6,840,576.29
Payment to John W. Gilmore		26.10			26.10			26.10
Repayment for lands erroneously sold			57,632.48		57,632.48	57,632.48		
Total interior civil		3,462,615.14	12,020,345.46	340,269.38	15,823,229.98	8,782,682.52	199,945.07	6,840,602.39
INTERNAL REVENUE.								
Expenses of assessing and collecting internal revenue	1875*			838.29	838.29		838.29	
Salaries and expenses of agents, etc., certified claims		101.56			101.56			101.56
Salaries and expenses of agents, etc	1888	1,781.70			1,781.70	374.25		1,407.45
Do	1889	22,963.52	110,000.00	7,969.70	140,035.22	138,638.45		1,396.77
Do	1890		1,950,000.00	12,959.50	1,962,959.50	1,928,754.25		34,205.25
Salaries and expenses of collectors, etc	1888	125,174.33			125,174.33	991.71	124,182.62	
Do	1889	75,765.15		3,342.02	79,107.17	27,034.63		52,072.54
Do	1890		1,800,000.00	2,950.59	1,802,950.59	1,713,217.22		89,733.37
Allowance or drawbacks			47,680.98		47,680.98	47,680.98		
Redemption of stamps			26,800.25		26,800.25	26,800.25		
Rebate of tax on tobacco		208,156.01			208,156.01			208,156.01
Refunding moneys erroneously received and covered into the Treasury			6.00		6.00	6.00		
Refunding taxes on spirits destroyed by casualty			203.40		203.40	203.40		
Refunding taxes illegally collected			4,253.17		4,253.17	4,253.17		
Punishment for violation of internal-revenue laws	1888	26.77			26.77		26.77	
Do	1889	12,467.44			12,467.44	4,039.09		8,428.35
Do	1890		25,000.00		25,000.00	21,295.07		3,704.93
Prevention of manufacture or sale of adulterated food or drugs in the District of Columbia	1890		5,000.00		5,000.00			5,000.00
Paper for internal-revenue stamps	1888	4,270.43			4,270.43		4,270.43	
Do	1889	4,393.62		1,340.91	5,734.53	283.84		5,450.69
Do	1890		50,000.00	530.99	50,530.99	33,430.22		17,100.77
Relief of Samuel B. Seat, administrator Christian Kropp's		933.72			933.72			933.72
Relief of John T. Higgins		130.00			130.00	130.00		
Relief of Hardin County, Ky			8,821.78		8,821.78	8,821.78		
Relief of Faran & McLean			2,046.00		2,046.00	2,046.00		
Total internal-revenue		453,266.25	4,029,811.58	29,932.00	4,515,009.83	3,958,000.31	129,318.11	427,691.41

PUBLIC DEBT.

FI 90-45

Redemptions:

Gold certificates, act March 3, 1863	9,740.00	9,740.00	9,740.00
Gold certificates, act July 12, 1882	45,545,833.00	45,545,833.00	45,545,833.00
Silver certificates	55,569,995.00	55,569,995.00	55,569,995.00
Certificates of deposits	28,285,000.00	28,285,000.00	28,285,000.00
Refunding certificates	15,780.00	15,780.00	15,780.00
Old demand notes	410.00	410.00	410.00
Legal tender notes	78,132,000.00	78,132,000.00	78,132,000.00
Fractional currency	5,179.50	5,179.50	5,179.50
One-year notes of 1863	490.00	490.00	490.00
Two-year notes of 1863	100.00	100.00	100.00
Compound-interest notes	3,290.00	3,290.00	3,290.00
Seven-thirties of 1864 and 1865	300.00	300.00	300.00
Loan of July and August, 1861 (1881's)	4,100.00	4,100.00	4,100.00
Loan of July and August, 1861 (1881's), continued at 3½ per cent.	3,300.00	3,300.00	3,300.00
Five twenties of 1862	1,850.00	1,850.00	1,850.00
Loan of 1863 (1881's)	3,500.00	3,500.00	3,500.00
Loan of 1863 (1881's), continued at 3½ per cent.	500.00	500.00	500.00
Ten-forties of 1864	3,090.00	3,090.00	3,090.00
Five-twenties of June, 1864	50.00	50.00	50.00
Five-twenties of 1865	3,200.00	3,200.00	3,200.00
Consols of 1865	2,750.00	2,750.00	2,750.00
Consols of 1867	11,450.00	11,450.00	11,450.00
Funded loan of 1881	4,800.00	4,800.00	4,800.00
Funded loan of 1881, continued at 3½ per cent.	5,200.00	5,200.00	5,200.00
Funded loan of 1891	30,623,250.00	30,623,250.00	30,623,250.00
Funded loan of 1907	73,923,500.00	73,923,500.00	73,923,500.00
Loan of July 12, 1883, 3 per cent.	47,800.00	47,800.00	47,800.00
Total redemptions	312,206,367.50	312,206,367.50	312,206,367.50
Interest:			
Refunding certificates	6,719.60	6,719.60	6,719.60
Navy pension fund	420,000.00	420,000.00	420,000.00
One-year notes of 1863	24.50	24.50	24.50
Two-year notes of 1863	10.00	10.00	10.00
Compound-interest notes	638.26	638.26	638.26
Seven-thirties of 1864 and 1865	38.31	38.31	38.31
July and August, 1861 (1881's)	162.00	162.00	162.00
July and August, 1861 (1881's), continued at 3½ per cent.	241.02	241.02	241.02
Five-twenties of 1862	352.95	352.95	352.95
Loan of 1863 (1881's)	85.61	85.61	85.61
Loan of 1863 continued at 3½ per cent.	51.80	51.80	51.80
Ten-forties of 1864	122.12	122.12	122.12
Five-twenties of June, 1864	7.60	7.60	7.60
Carried forward	428,453.77	428,453.77	428,453.77

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
PUBLIC DEBT—continued.								
Brought forward			\$428,453.77		\$428,453.77	\$428,453.77		
Five-twenties of 1865			167.17		167.17	167.17		
Consols of 1865			91.75	\$30.00	121.75	121.75		
Consols of 1867			1,266.98		1,266.98	1,266.98		
Consols of 1869			1.50		1.50	1.50		
Central Pacific stock			1,552,207.20	150.00	1,552,357.20	1,552,357.20		
Kansas Pacific stock			377,730.00		377,730.00	377,730.00		
Union Pacific stock			1,634,280.72		1,634,280.72	1,634,280.72		
Central Branch Union Pacific stock			95,880.00		95,880.00	95,880.00		
Sioux City and Pacific stock			97,699.20		97,699.20	97,699.20		
Western Pacific stock			118,233.60		118,233.60	118,233.60		
Funded loan of 1881			528.82		528.82	528.82		
Funded loan of 1881 continued at 3½ per cent			381.82		381.82	381.82		
Funded loan of 1891			5,550,263.03	81,064.12	5,631,327.15	5,631,327.15		
Funded loan of 1907			26,241,413.53	207,980.00	26,449,393.53	26,449,393.53		
Loan of July 12, 1882, 3 per cent			682.96		682.96	682.96		
Total interest			36,099,284.05	289,224.12	36,388,508.17	36,388,508.17		
Premium:								
Funded loan of 1891			1,427,300.87		1,427,300.87	1,427,300.87		
Funded loan of 1907			18,876,923.19		18,876,923.19	18,876,923.19		
Total premiums			20,304,224.06		20,304,224.06	20,304,224.06		
Recapitulation:								
Redemptions			312,206,367.50		312,206,367.50	312,206,367.50		
Interest			36,099,284.05	289,224.12	36,388,508.17	36,388,508.17		
Premiums			20,304,224.06		20,304,224.06	20,304,224.06		
Total redemption, interest, and premium			368,609,875.61	289,224.12	368,899,099.73	368,899,099.73		
INTERIOR—INDIANS.								
Pay of Indian agents	1890		87,400.00	152.32	87,552.32	74,294.90		\$13,257.42
Do	1889	\$6,760.35		7.10	6,767.45	330.67		6,436.78
Do	1888	8,490.94		11.41	8,502.35	600.75	\$7,841.62	
Pay of Indian agents, certified claims		6.79			6.79			6.79
Pay of Indian agents	1887			53.05	53.05		53.05	
Do	1887			35.48	35.48	35.48		

Pay of Indian police	1890		114,000.00	1,606.52	115,606.52	104,650.23		10,956.29
Do	1889	2,279.39		1,387.30	3,616.69	1,978.95		1,637.74
Do	1888	3,449.92		182.86	3,632.78	96.00	3,536.78	
Do	1887†			30	30	30		
Pay of farmers	1890		50,000.00	292.27	50,292.27	45,844.38		4,447.89
Do	1889	4,449.87		750.79	5,200.66	375.00		4,825.66
Do	1888	3,002.75		223.00	3,227.75	452.50	2,775.25	
Do	1887*			4.17	4.17		4.17	
Pay of interpreters	1890		25,000.00	217.00	25,217.00	20,375.73		4,841.27
Do	1889	1,678.20		241.06	1,919.26	560.00		1,359.26
Do	1888	1,221.67			1,221.67	53.90	1,167.77	
Do	1887†			17.75	17.75	17.75		
Do	1887*			2.17	2.17		2.17	
Pay of Indian inspectors	1890		15,000.00	260.33	15,260.33	15,114.65		145.68
Do	1889	1,308.64		253.27	1,561.91			1,561.91
Traveling expenses of Indian inspectors	1890		7,000.00	274.30	7,274.30	7,142.38		131.92
Do	1889	683.97		277.79	961.76	285.64		676.12
Do	1888	1,449.01		103.16	1,552.17		1,552.17	
Do	1887*			201.08	201.08		201.08	
Traveling expenses of Indian inspectors, certified claims		112.90			112.90			112.90
Pay of Indian School Superintendent	1890		4,000.00		4,000.00	4,000.00		
Do	1889	1,945.16			1,945.16			1,945.16
Do	1888	1,500.00		16.32	1,516.32		1,516.32	
Traveling expenses of Indian School Superintendent	1890		1,500.00	270.20	1,770.20	1,708.38		61.82
Do	1889	1,000.00		250.03	1,250.03	1.20		1,248.83
Do	1888	980.14		146.90	1,127.04	89.43	1,037.61	
Do	1887*			78.08	78.08		78.08	
Pay of judges, Indian courts	1890		5,000.00	19.35	5,019.35	4,784.16		235.19
Do	1889	1,144.21		87.89	1,232.10	391.88		840.22
Buildings at agencies and repairs	1890		25,000.00	4,233.26	29,233.26	23,996.51		5,236.75
Do	1889	1,585.48		5,788.85	7,374.33	172.90		7,201.43
Do	1888	4,111.17		9.75	4,120.92	16.00	4,104.92	
Do	1887*			13.70	13.70		13.70	
Contingencies, Indian Department	1890		40,000.00	2,608.14	42,608.14	41,932.75		675.39
Do	1889	459.52		3,123.87	3,583.39	1,352.12		2,231.27
Do	1888	2,729.53		121.69	2,851.22	209.31	2,641.91	
Do	1887*			26.10	26.10		26.10	
Do	1887*			1,005.32	1,005.32		1,005.32	
Contingencies, Indian Department, certified claims		178.32			178.32			178.32
Expenses of Indian Commissioners	1890		5,000.00		5,000.00	4,500.00		500.00
Telegraphing and purchase of Indian supplies	1890		35,145.75	839.72	35,985.47	35,140.82		844.65
Do	1889	3,546.89		57.24	3,604.13	3,455.67		148.46
Do	1888	686.28			686.27			686.28
Do	1887	487.09			487.09	14.68		472.41
Do	1887†			9.33	9.33		672.19	
Do	1887*			1.35	1.35		487.09	
Do	1887*					1.35	9.33	
Transportation of Indian supplies	1890		299,600.00	6,643.06	306,243.06	247,171.01		59,072.05
Do	1889	57,986.77		11,296.50	69,283.27	9,649.51		59,633.76
Carried forward		113,234.96	713,645.75	43,153.72	870,034.43	650,832.97	28,750.53	190,450.93

*And prior years.

†And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$113,234.96	\$713,645.75	\$42,153.72	\$870,034.43	\$650,832.97	\$28,750.53	\$190,450.93
Transportation of Indian supplies.....	1888	2,621.16		68.39	2,689.55	1,155.19	1,534.36	
Do.....	1887	5,891.74		223.01	6,114.75		6,114.75	
Do.....	1887*			951.72	951.72	951.72		
Do.....	1887†			284.28	284.28		284.28	
Transportation of Indian supplies, certified claims.....		19.25			19.25			19.25
Vaccination of Indians.....	1890		1,000.00		1,000.00	153.00		847.00
Do.....	1889	451.38			451.38			451.38
Do.....	1888	490.00		9.00	499.00		499.00	
Fulfilling treaties with—								
Apaches, Kiowas, and Comanches.....		98,609.78	30,600.00	500.00	129,109.78	23,445.70		105,664.08
Chickasaws.....			3,000.00		3,000.00	3,000.00		
Cheyennes and Arapahoes.....		61,982.29	20,000.00	897.83	82,880.12	27,677.01		55,203.11
Chippewas, Boise Forte band.....		7,757.06		158.65	7,915.71	4,459.53		3,456.18
Chippewas of the Mississippi.....		468.99	1,000.00	2,002.00	3,470.99	1,000.00		2,470.99
Chippewas, Pillagers, and Lake Winnebagoish bands.....		22,072.77	22,666.66	3,117.00	47,856.43	21,883.91		25,972.52
Chippewas of Red Lake and Pembina tribes.....		2,625.32			2,625.32			2,625.32
Chippewas of Saginaw, Swan Creek, etc.....		313.61			313.61			313.61
Choctaws.....			29,432.89		29,432.89	29,432.89		
Columbias and Colvilles.....		20,673.38	1,100.00	330.35	22,103.73	5,178.00		16,925.73
Creeks.....			69,968.40		69,968.40	69,968.40		
Crows.....		13,653.46	30,000.00	52.60	43,705.46	23,336.17		20,369.29
D'Wamish and other allied tribes in Washington.....		247.07			247.07			247.07
Flatheads and other confederated tribes.....		2,100.00			2,100.00			2,100.00
Fort Hill Indians.....		6,000.00			6,000.00			6,000.00
Indians at Blackfeet Agency.....		78,834.03	150,000.00	1,736.11	230,570.14	129,974.06		100,596.08
Indians at Fort Belknap Agency.....		40,978.49	115,000.00	1,340.62	157,319.11	132,352.60		24,966.51
Indians at Fort Peck Agency.....		55,635.98	165,000.00	4,359.20	224,995.18	116,598.93		108,396.25
Iowas.....		310.30	2,875.00	239.85	3,425.15	2,370.03		1,055.12
Kansas.....		6,226.32	1,524.01		7,750.34	1,560.52		6,189.82
Kickapoos.....		10.31	4,121.62	85.31	4,217.24	3,928.54		288.70
Lemhi Agency.....		4,000.00			4,000.00			4,000.00
Makahs.....		579.72			579.72			579.72
Menomonees.....		97.72			97.72			97.72
Miamies of Eel River.....		.03		2,538.55	2,538.58	2,538.45	.13	
Miamies of Kansas.....		120.00	1,382.56	238.67	1,741.23	663.86		1,077.37
Nisqually, Puyallup, and other bands.....		397.08			397.08			397.08
Omahas.....		36,198.94		1,144.92	37,343.86	36,168.77		1,175.09

Osages.....		3,456.00	405.16	3,861.16	3,455.71	405.45
Otoes and Missourias.....	6.77	5,000.00	16.13	5,022.90	4,664.42	358.48
Pawnees.....	26,707.82	30,000.00	694.74	57,402.56	23,162.33	34,240.23
Poncas.....	6,118.79		513.00	6,631.79	10.00	6,621.79
Pottawatomies.....	2,382.24	20,647.65	175.63	23,205.52	20,629.80	2,575.72
Pottawatomies, award of January 28, 1869.....		361,682.04	16,814.13	378,496.17	282,821.64	95,674.53
Pottawatomies of Huron.....	25.83			25.83		25.83
Rogue Rivers.....	2,220.02			2,220.02	322.36	1,896.66
Sacs and Foxes of the Mississippi.....	7,944.33	51,000.00	1,207.66	60,151.99	51,202.79	8,949.20
Sacs and Foxes of the Missouri.....	3,859.05	7,870.00	1.00	11,730.05	7,882.45	3,847.60
Seminoles.....		28,500.00		28,500.00	28,500.00	
Senecas.....	229.72	3,690.00	129.90	4,049.62	3,551.33	498.29
Senecas of New York.....	558.01	11,902.50	155.10	12,615.61	11,906.70	708.91
Shawnees.....	10,863.82	5,000.00		15,863.82	5,000.00	10,863.82
Shawnees (Eastern).....	2,739.79	1,030.00	21.19	3,790.98	1,139.23	2,651.75
Shoshones.....	3,925.22			3,925.22	530.21	3,395.01
Sioux of Dakota.....	112.83			112.83		112.83
Sioux of Yankton.....	19,205.63	15,000.00	2,817.84	37,023.47	29,543.89	7,479.58
Sioux of the Mississippi.....	57,008.50			57,008.50		57,008.50
Sisseton, Wahpeton, and Santee Sioux of Devil's Lake.....	8.29			8.29		8.29
Six Nations of New York.....	88.66	4,500.00	11.17	4,549.83	4,474.31	75.52
S'Klallams.....	584.75			584.75		584.75
Winnebagoes.....	8,546.39	44,162.47	33,902.58	86,701.44	80,640.90	6,060.54
Wyandottes.....	96.26			96.26		96.26
Yakamas.....	5,043.07			5,043.07		5,043.07
Kansas, proceeds of lands.....	8,085.72			8,085.72		8,085.72
Pottawatomies, proceeds of lands.....	32,584.94			32,584.94		32,584.94
Menomonees, proceeds of lands.....			163,220.56	163,220.56	144,525.94	18,694.62
Sacs and Foxes of the Missouri, proceeds of lands.....	2,966.93		289.15	3,256.08	1,426.79	1,829.29
Shawnees, proceeds of lands.....	1,270.56			1,270.56	70.00	1,200.56
Winnebagoes, proceeds of lands.....	20,621.61			20,621.61		20,621.61
Claims of settlers on Round Valley Indian Reservation.....	594.37			594.37		594.37
Proceeds of New York Indian lands in Kansas.....	1,775.31			1,775.31		1,775.31
Proceeds of Sioux Reservation in Minnesota and Dakota.....	11,925.04		1,386.63	13,311.57	11,043.65	2,267.92
Civilization fund.....	12,198.95	208.04	46.10	12,453.09	7,363.73	5,089.36
Indian moneys, proceeds of labor.....	132,105.68	60,418.71	704.34	193,228.73	39,395.49	153,833.24
Cherokee Asylum fund.....	64,147.17			64,147.17		64,147.17
Interest on.....		3,207.36		3,207.36	3,207.36	
Cherokee national fund.....	789,310.90	7,000.00		796,310.90		796,310.90
Interest on.....		74,975.64		74,975.64	74,923.86	51.78
Cherokee orphan fund.....	337,456.05			337,456.05		337,456.05
Interest on.....		18,206.20		18,206.20	18,206.20	
Cherokee school fund.....	712,212.15	13,000.00		725,212.15		725,212.15
Interest on.....		41,228.03		41,228.03	41,131.86	96.17
Chickasaw national fund.....	959,678.82			959,678.82		959,678.82
Interest on.....	236.24	68,290.68		68,526.92	63,290.68	236.24
Chickasaw incompetent fund.....	2,000.00			2,000.00		2,000.00
Interest on.....	2,697.81	100.00		2,797.81		2,797.81
Carried forward.....	3,832,695.18	2,241,792.22	286,033.09	6,360,520.49	2,257,654.88	4,065,543.90

*And prior years, transferred accounts.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNT CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations, July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$3, 832, 695. 18	\$2, 241, 792. 22	\$286, 033. 09	\$6, 360, 520. 49	\$2, 257, 654. 88	\$37, 321. 71	\$4, 065, 543. 90
Chippewas' Christian Indian fund		42, 560. 36			42, 560. 36			42, 560. 36
Interest on		90. 09	2, 128. 02	123. 91	2, 342. 02	2, 128. 02		214. 90
Choctaw general fund		48, 514. 00			48, 514. 00			48, 514. 00
Interest on			29, 375. 70		29, 375. 70	29, 375. 70		
Choctaw orphan fund		1, 608. 04			1, 608. 04			1, 608. 04
Interest on			80. 40		80. 40	80. 40		
Choctaw school fund		49, 472. 70			49, 472. 70			49, 472. 70
Interest on			2, 473. 64		2, 473. 64	2, 473. 64		
Creek general fund		2, 000, 000. 00			2, 000, 000. 00			2, 000, 000. 00
Interest on			50, 000. 00		50, 000. 00	50, 000. 00		
Delaware general fund		673, 894. 64	80, 000. 00		753, 894. 64			753, 894. 64
Interest on		23, 123. 81	37, 243. 54	244. 15	60, 616. 50	57, 512. 15		3, 104. 35
Delaware school fund		11, 000. 00			11, 000. 00			11, 000. 00
Interest on		13, 733. 89	550. 00		14, 283. 89			14, 283. 89
Iowa fund		116, 543. 37	4, 000. 00		120, 543. 37			120, 543. 37
Interest on		1, 984. 10	9, 376. 75	340. 31	11, 701. 16	9, 095. 55		2, 605. 61
Kansas school fund		27, 174. 41			27, 174. 41			27, 174. 41
Interest on		63. 00	1, 358. 72	100. 65	1, 522. 37	1, 000. 00		522. 37
Kickapoo general fund		115, 574. 48			115, 574. 48	1, 392. 57		114, 181. 91
Interest on		1, 092. 85	5, 768. 61	19. 50	6, 880. 96	5, 514. 52		1, 366. 44
Kickapoo 4 per cent. fund		15, 162. 31			15, 162. 31	160. 14		15, 002. 17
Interest on		1, 169. 91	605. 32		1, 775. 23	804. 56		970. 67
Kaskaskia, Peoria, Wea, and Piankeshaw fund			6, 000. 00		6, 000. 00			6, 000. 00
Interest on		1, 813. 13	3, 392. 22	41. 59	5, 246. 94	4, 619. 68		627. 26
Kaskaskia, Peoria, Wea, and Piankeshaw school fund		362. 58			362. 58			
Interest on		5, 142. 30	1, 449. 00	73. 11	6, 664. 41	1, 443. 91		5, 220. 50
L'Anse and Vieux de Sert Chippewa fund		20, 000. 00			20, 000. 00			20, 000. 00
Interest on		25. 09	1, 000. 00	23. 27	1, 048. 36			1, 048. 36
Memomonee fund		134, 039. 38			134, 039. 38			134, 039. 38
Interest on		8, 257. 29	7, 651. 96	172. 31	16, 081. 56	12, 160. 06		3, 921. 50
Omaha fund		191, 766. 77	48, 830. 80		240, 597. 57			240, 597. 57
Interest on		4, 825. 18	9, 936. 62	10. 74	14, 772. 54	5, 186. 17		9, 586. 37
Osage fund		8, 042, 915. 23	92, 583. 01		8, 135, 498. 24	141. 28		8, 135, 356. 96
Interest on		594, 133. 76	403, 095. 30	5, 514. 50	1, 002, 743. 56	288, 161. 23		714, 582. 33
Osage school fund		119, 911. 53			119, 911. 53			119, 911. 53
Interest on		971. 39	5, 995. 58	16. 94	6, 983. 91	5, 886. 81		1, 097. 10
Otoes and Missouri fund		412, 116. 39	178, 659. 04		590, 775. 43			590, 775. 43
Interest on		13, 525. 81	54, 519. 07	72. 50	68, 417. 38	23, 202. 85		45, 214. 53
Ponca fund		70, 000. 00			70, 000. 00			70, 000. 00

Interest on		117.52	3,500.00	48.64	3,666.16	3,500.00		166.16
Pawnee fund		284,721.89	13,903.18		298,625.07			298,625.07
Interest on		9,826.10	14,301.57		24,129.67	14,159.68		9,969.99
Pottawatomie education fund		76,993.93			76,993.93			76,993.93
Interest on		355.59	3,849.70	26.58	4,231.87	2,409.85		1,822.02
Pottawatomie general fund		89,618.57			89,618.57			89,618.57
Interest on		14,250.88	4,480.92	10.18	18,741.98	3,437.67		15,304.31
Pottawatomie mills fund		17,482.07			17,482.07			17,482.07
Interest on		1,553.65	874.10		2,427.75	582.18		2,045.57
Sacs and Foxes of the Mississippi fund		55,058.21			55,058.21			55,058.21
Interest on		92.95	2,752.92	1,063.32	3,909.19	2,037.75		1,871.44
Sacs and Foxes of the Missouri fund		21,659.12			21,659.12			21,659.12
Interest on		9,585.08	1,082.96		10,668.04			10,668.04
Santee Sioux fund		20,000.00			20,000.00			20,000.00
Interest on		436.30	1,000.00		1,436.30			1,436.30
Seneca fund		40,979.60			40,979.60			40,979.60
Interest on		47.12	2,048.98		2,096.10	2,048.98		47.12
Seneca fund (Tonawanda band)		86,950.00			86,950.00			86,950.00
Interest on		4,666.98	4,347.50	2.30	9,016.78	4,347.50		4,669.28
Seneca and Shawnee fund		15,140.42			15,140.42			15,140.42
Interest on		31.12	757.02		788.14	757.02		31.12
Shawnee fund		1,985.65			1,985.65			1,985.65
Interest on		851.95	99.28		951.23			851.23
Eastern Shawnee fund		9,079.12			9,079.12			9,079.12
Interest on		147.42	453.96	196.41	797.79	453.96		343.83
Shoshones and Bannock fund		6,000.00	7,621.04		13,621.04			13,621.04
Interest on		1,948.36	531.20		2,479.56			2,479.56
Stockbridge consolidated fund		75,988.60			75,988.60			75,988.60
Interest on		491.51	3,799.42	82.20	4,373.13	2,114.01		2,259.12
Umatilla school fund		59,461.64	2.00		59,463.64			59,463.64
Interest on		776.85	2,976.85		3,753.70	2,474.53		1,279.17
Ute 5 per cent. fund		500,000.00			500,000.00			500,000.00
Interest on		51,739.34	25,000.00	600.81	77,340.15	11,817.42		65,522.73
Ute 4 per cent. fund		1,250,000.00			1,250,000.00			1,250,000.00
Interest on		33,219.54	50,000.00	13,822.53	97,042.07	58,050.81		38,991.26
Seminole general fund		1,500,000.00			1,500,000.00			1,500,000.00
Interest on			37,500.00		37,500.00	37,500.00		
Payment to North Carolina Cherokees		27,722.50	1,370.45		29,092.95	1,371.85		27,721.10
Uintah and White River Ute fund			3,340.00		3,340.00			3,340.00
Incidentals in—								
Arizona	1890		4,000.00	1,035.69	5,035.69	3,824.56		1,211.13
Do	1889	468.83		498.31	967.14	21.85		945.29
Arizona, certified claims		57.00			57.00			57.00
Arizona, employés	1890		8,000.00	99.33	8,099.33	6,390.00		1,709.33
Do	1889	1,038.72		457.57	1,496.29	273.50		1,222.79
Do	1888	685.00			685.00		685.00	
Do	1887*			192.04	192.04		192.04	
Arizona, support and civilization	1890		8,000.00	331.62	8,331.62	7,764.18		567.44
Carried forward		20,866,800.00	3,483,458.57	311,254.10	24,661,512.67	2,923,494.00	38,198.75	21,699,819.92

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$20,866,800.00	\$3,483,458.57	\$311,254.10	\$24,661,512.67	\$2,923,494.00	\$38,198.75	\$21,699,819.92
Incidentals in—Continued.								
Arizona, support and civilization.....	1889	257.13		77.90	335.03			335.03
Do	1888	2,534.06			2,534.06		2,534.06	
California, support and civilization	1890		18,000.00	238.82	18,238.82	18,019.46		219.36
Do	1889	9.92		537.39	547.21			547.21
Do	1888	1,470.99		93.97	1,564.96	5.00	1,559.96	
Do	1887*			9.00	9.00	9.00		
California, employes	1890		9,000.00		9,000.00	7,963.20		1,036.80
Do	1889	779.15		.08	779.23			779.23
Do	1888	404.45			404.45	92.37	312.08	
Do	1887*			67.70	67.70		67.70	
California, certified claims		7.60			7.60			7.60
Colorado	1890		1,500.00	56.84	1,556.84	1,120.00		436.84
Do	1889			2.45	1,107.37			1,107.37
Do	1888	1,104.92		26.13	1,000.00		1,000.00	
Do	1887*	973.87		112.00	112.00	112.00		
Dakota	1890		5,000.00	322.23	5,322.23	5,172.04		150.19
Do	1889	1,038.69		720.87	1,759.56	54.73		1,704.83
Do	1888	540.77		51.18	591.95	138.10	453.85	
Do	1887*			12.00	12.00	12.00		
Idaho	1890		1,000.00	271.94	1,271.94	1,104.00		167.94
Do	1889	475.60		147.05	622.65	225.51		397.14
Do	1888	232.25		8.00	240.25		240.25	
Do	1887*			147.60	147.60	147.60		
Montana	1890		4,000.00	30.55	4,030.55	3,665.90		364.65
Do	1889	326.65		1,813.51	2,140.16	381.55		1,758.61
Do	1888	1,159.08		53.90	1,212.98		1,212.98	
Nevada	1890		1,500.00	258.62	1,758.62	1,220.95		537.67
Do	1889	263.66		282.98	546.64	17.55		529.09
Do	1888	760.60			760.60	3.75	756.85	
Do	1887*			60.00	60.00	60.00		
Nevada, support and civilization	1890		15,000.00	2.43	15,002.43	13,562.36		1,440.07
Do	1889	1,795.64		12.00	1,807.64	54.22		1,753.42
Do	1888	509.40		5.00	514.40		514.40	
Nevada, employes	1890		6,000.00		6,000.00	5,789.50		210.50
Do	1889	611.33		20.80	632.13			632.13
Do	1888	312.78			312.78		312.78	
New Mexico, support and civilization	1890		5,000.00		5,000.00	4,822.20		177.80
Do	1889	516.36		300.59	816.95	208.85		608.10

Do	1888	1,425.13		25	1,425.38	108.00	1,317.38	
Oregon, support and civilization	1890		10,000.00	2,831.41	12,831.41	11,654.23		1,177.18
Do	1889	675.75		862.49	1,538.24	30.00		1,528.24
Do	1888	1,743.30		5.34	1,748.64	12.64	1,734.00	
Do	1887*			46.10	46.10	46.10		
Oregon, employés	1890		6,000.00	185.12	6,185.12	6,145.68		39.44
Do	1889	251.39		80.27	331.66	293.14		38.52
Do	1888	54.21			54.21		54.21	
Do	1887*			1.66	1.66		1.66	
Oregon, certified claims		54.00			54.00			54.00
Utah	1890		10,000.00		10,000.00	8,656.75		1,343.25
Do	1889	290.56		84.73	375.29	290.56		84.73
Do	1888	82.32			82.32		82.32	
Washington	1890		16,000.00	941.24	16,941.24	15,430.60		1,510.64
Do	1889	288.86		1,701.42	1,990.28	635.00		1,354.68
Do	1888	910.14			926.14	570.60	355.54	
Do	1887*			227.97	227.97	227.97		
Wyoming	1890		1,000.00	485.69	1,485.69	952.03		533.66
Do	1889			232.91	232.91			232.91
Do	1888	154.16		1.00	155.16		155.16	
Do	1887*			3.00	3.00	3.00		
Support of—								
Apaches, Kiowas, and Comanches, clothing	1890		11,000.00		11,000.00	10,935.36		64.64
Do	1889	107.00			107.00			107.00
Apaches, Kiowas, and Comanches, employés	1890		7,200.00	3.30	7,203.30	7,180.00		23.30
Do	1889	9.90		.04	9.94			9.94
Do	1888	399.25			399.25		399.25	
Arapahoes, Cheyennes, Kiowas, Comanches, and Wichitas	1890		250,000.00	1,483.97	251,483.97	237,759.30		13,724.67
Do	1889	7,759.80		4,320.46	12,080.26	7,859.74		4,220.52
Do	1888	5,153.96			5,153.96	2,274.57	2,879.39	
Arickarees, Gros Ventres, and Mandans	1890		30,000.00	404.97	30,404.97	28,099.02		2,305.95
Do	1879	139.58		399.23	538.81			538.81
Do	1888	1,703.15			1,703.15		1,703.15	
Assinaboines in Montana	1888	642.93			642.93			642.93
Blackfeet, Bloods, and Piegans	1888	1,921.22			1,921.22		1,921.22	
Bannocks, clothing	1890		5,000.00		5,000.00	4,451.06		548.94
Do	1889	1,849.64			1,819.64			1,849.64
Do	1888	773.86			773.86		773.86	
Bannocks, employés	1890		5,000.00		5,000.00	4,957.00		43.00
Do	1889	270.00		100.85	370.85			370.85
Do	1888	346.90			346.90		346.90	
Cheyennes and Arapahoes, clothing	1890		12,000.00		12,000.00	11,758.83		241.17
Do	1888	2,109.18			2,109.18	99.00	2,010.18	
Cheyennes and Arapahoes, employés	1890		6,500.00		6,500.00	4,711.14		1,788.86
Do	1889	104.15		20.56	124.71			124.71
Do	1888	8.91			8.91		8.91	
Chippewas of Lake Superior	1890		5,000.00		5,000.00	4,293.23		706.77
Carried forward		20,912,114.05	3,924,158.57	331,455.61	25,167,728.23	3,356,890.99	61,549.72	21,749,287.52

*Prior years

†Prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$20,912,114.05	\$3,924,158.57	\$331,455.61	\$25,167,728.23	\$3,356,890.99	\$61,549.72	\$21,749,287.52
Support of—Continued.								
Chippewas of Lake Superior	1889	460.79		226.66	687.45			687.45
Do	1888	193.30			193.30		193.30	
Chippewas of the Mississippi	1890		4,060.00		4,000.00	4,000.00		
Do	1889	970.00			970.00	970.00		
Do	1888	10.00			10.00		10.00	
Chippewas of Red Lake and Pembina tribe	1890		10,000.00	96.21	10,096.21	6,192.54		3,903.67
Do	1889	1,967.13		102.51	2,069.64	1,075.00		994.64
Do	1888	4,572.74		2.68	4,575.42		4,575.42	
Chippewas of Red Lake and Pembina tribe, certified claims		158.62			158.62			158.62
Chippewas of Turtle Mountain band	1890		7,000.00		7,000.00	6,027.50		972.50
Do	1889	35.00		31.97	66.97			66.97
Do	1888	24.90			24.90		24.90	
Do	{1889}							
Do	{1890}	60.75			60.75			60.75
Chippewas of White Earth Reservation	1890		10,000.00	80.06	10,080.06	9,975.32		104.74
Do	1889	814.08		343.88	1,157.96	775.00		382.96
Do	1888	2,304.71			2,304.71		2,304.71	
Columbias and Colvilles	1890		6,000.00	400.83	6,400.83	5,751.84		648.99
Do	1889	431.09		635.00	1,066.09			1,066.09
Do	1888	1,750.00			1,750.00		1,750.00	
Confederated tribes and bands in middle Oregon	1890		6,000.00		6,000.00	5,638.34		361.66
Do	1889	438.15		158.25	596.40			596.40
Do	1888	105.02			105.02	3.34	101.68	
Confederated bands of Utes, beneficial objects	1890		30,220.00	400.42	30,620.42	30,194.39		426.03
Do	1889	174.75		90	175.65	174.75		90
Do	1888	5,616.09			5,616.09		5,616.09	
Do	1887*			1.08	1.08		1.08	
Confederated bands of Utes, employes	1890		13,520.00		13,520.00	12,810.32		709.68
Do	1889	1,049.01		130.21	1,179.22	30.00		1,149.22
Do	1888	112.56			115.68		115.68	
Confederated bands of Utes, subsistence	1890		30,000.00	403.54	30,403.54	30,139.76		263.78
Do	1889	285.45		154.55	440.00			440.00
Do	1888	461.23			461.23		460.55	
Do	1887*			1.27	1.27	68	1.27	
Crows, clothing	1890		15,000.00	13.77	15,013.77	14,996.93		16.84
Crows, employes	1890		7,500.00		7,500.00	6,717.36		782.64
Do	1889	513.93			513.93			513.93

Do.....	1888	519.20			519.20			519.20	
Crows, subsistence.....	1890		45,000.00	502.47	45,502.47	44,957.65			544.82
Do.....	1889	732.14		248.48	980.62	732.14			248.48
Do.....	1888	322.08			322.08		322.08		
Dwamish and other allied tribes in Washington.....	1890		7,000.00		7,000.00	6,947.52			52.48
Do.....	1889	1,308.66		56.50	1,365.16				1,365.16
Do.....	1888	853.98			853.98		853.98		
Flatheads and other confederated tribes.....	1890		10,000.00	.40	10,000.40	10,000.40			
Do.....	1889	420.60		101.10	521.70				521.70
Flatheads, Carlos band.....	1890		12,000.00	.50	12,000.50	11,967.98			32.52
Do.....	1889	1,750.14			1,750.14				1,750.14
Do.....	1888	87.27			87.27			87.27	
Gros Ventres in Montana.....	1888	54.95			54.95			54.95	
Hualpais in Arizona.....	1890		7,500.00		7,500.00	4,787.36			2,712.64
Do.....	1889	1,771.45			1,771.45	1,432.26			339.19
Do.....	1888	1,138.71			1,138.71		1,138.71		
Indians in Arizona and New Mexico.....	1890		170,000.00	9,610.75	179,610.75	176,674.43			2,936.32
Do.....	1889	4,979.74		1,637.83	6,617.57	2,230.11			4,387.46
Do.....	1888	2,123.63		80.02	2,208.65	19.76		2,188.89	
Do.....	1887*			76.45	76.45			76.45	
Indians of Fort Hall Reservation.....	1890		17,000.00	383.94	17,383.94	17,242.69			141.25
Do.....	1889	70.12		645.77	715.89				645.77
Do.....	1888	576.62			576.62	43.55		533.07	
Indians of Fort Peck Agency.....	1888	12,406.42			12,406.42		12,406.42		
Indians of Klamath Agency.....	1890		5,000.00	10.10	5,010.10	3,891.45			1,118.65
Do.....	1889	121.54			121.54				121.54
Do.....	1888	109.91			109.91		109.91		
Indians of Lemhi Agency.....	1890		15,000.00	395.73	15,395.73	12,426.00			2,969.73
Do.....	1889	2,771.87		323.68	3,095.55	35.31			3,060.24
Do.....	1888	1,817.40			1,817.40	5.24		1,812.16	
Do.....	1887*			301.51	301.51			301.51	
Kansas Indians.....	1890		2,500.00	355.83	2,855.83	2,202.00			653.83
Do.....	1889			545.55	545.55				545.55
Do.....	1888	563.07			563.07	126.58		436.49	
Kickapoos.....	1890		5,000.00	168.50	5,168.50	1,353.59			3,814.91
Do.....	1889	1,570.23		5.00	1,575.23				1,575.23
Do.....	1888	2,602.93		11.10	2,614.03			2,614.03	
Makahs.....	1890		4,000.00	1,384.90	5,384.98	3,366.06			2,024.92
Do.....	1889	1,283.58		25.76	1,309.34				1,309.34
Do.....	1888	1,076.85		.11	1,076.96			1,076.96	
Menomonees.....	1890		4,000.00		4,000.00	3,849.20			150.80
Do.....	1889	11.18		138.50	149.68	11.18			138.50
Do.....	1888	154.01			154.01			154.01	
Modocs in the Indian Territory.....	1890		4,000.00	121.55	4,121.55	3,530.18			591.37
Do.....	1889	714.81			714.81	117.63			597.18
Do.....	1888	2.06			2.06			2.06	
Molels.....	1890		3,000.00	134.62	3,134.62	3,034.24			100.38
Do.....	1889	40.63		2.31	42.94				42.94
Carried forward.....		20,976,584.13	4,374,393.57	351,846.44	25,702,829.14	3,803,342.47	101,392.55		21,798,094.12

*And prior years.

REGISTER.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$20, 976, 584. 13	\$4, 374, 398. 57	\$351, 846. 44	\$25, 702, 820. 14	\$3, 803, 342. 47	\$101, 392. 55	\$21, 798, 094. 12
Support of—Continued.								
Moles	1888	24. 94			24. 94		24. 94	
Navajos	1890		7, 500. 00	245. 21	7, 745. 21	7, 384. 45		360. 76
Do	1889	70. 62		249. 71	320. 33			320. 33
Do	1888	903. 57	6, 000. 00		903. 57		903. 57	
Nez Percés	1890			266. 76	6, 266. 76	5, 821. 93		444. 83
Do	1889	3, 932. 74		133. 00	4, 066. 74	3, 104. 12		962. 62
Do	1890	348. 30			348. 30		348. 30	
Nez Percés in Idaho	1890		6, 500. 00	437. 30	6, 937. 30	6, 936. 76		54
Do	1889	2, 976. 54		. 55	2, 977. 03	311. 51		2, 665. 58
Do	1888	215. 15			215. 15		215. 15	
Nez Percés of Joseph's band	1890		15, 000. 00	1, 900. 00	16, 900. 00	13, 035. 29		3, 864. 71
Do	1889	9, 183. 70			9, 183. 70			9, 183. 70
Do	1888	2, 520. 40			2, 520. 40		2, 520. 40	
Northern Cheyennes and Arapahoes, beneficial objects	1889	1, 334. 28		1, 144. 03	2, 478. 31	108. 30		2, 370. 01
Do	1888	261. 28			261. 28		261. 28	
Northern Cheyennes and Arapahoes, clothing	1890		12, 000. 00		12, 000. 00	11, 493. 42		506. 58
Do	1889	3, 025. 46		99. 00	3, 025. 46			3, 025. 46
Do	1888	483. 61			582. 61		582. 61	
Northern Cheyennes and Arapahoes, certified claims	1890	170. 00			170. 00			170. 00
Northern Cheyennes and Arapahoes, employés	1889		9, 000. 00	78. 50	9, 078. 50	6, 856. 60		2, 221. 90
Do	1888	721. 44			721. 44	69. 48		651. 96
Do	1889	319. 31			319. 31	112. 00	207. 31	
Northern Cheyennes and Arapahoes, subsistence	1890		35, 000. 00	563. 66	35, 563. 66	34, 439. 41		1, 124. 25
Omahas in Wisconsin	1889	1, 082. 98			1, 082. 98			1, 082. 98
Pawnees, schools	1890		10, 000. 00	2. 00	10, 002. 00	10, 002. 00		
Do	1889	2, 677. 38		25. 70	2, 703. 08			2, 703. 08
Do	1888	2, 316. 77			2, 316. 77		2, 316. 77	
Pawnees, employés	1890		6, 600. 00		6, 600. 00	6, 332. 81		267. 19
Do	1889	486. 57		32. 64	519. 21			519. 21
Do	1888	411. 17			411. 17		411. 17	
Pawnees, iron, steel, etc.	1890		500. 00		500. 00	385. 96		114. 04
Do	1889	137. 16			137. 16			137. 16
Do	1888	238. 80			238. 80		238. 80	
Poncas, civilization	1890		18, 000. 00	61. 39	18, 061. 39	16, 513. 34		1, 548. 05
Do	1889	126. 11		316. 70	442. 81			442. 81
Do	1888	25. 71			25. 71		25. 71	
Poncas, subsistence	1889	8, 045. 44		42. 26	8, 087. 70	7, 392. 00		695. 70

Do	1888	2,793.35			2,793.35		2,793.35	
Quapaws, education	1890		1,000.00	351.53	1,351.53	1,330.00		21.53
Do	1889	13.47			13.47			13.47
Do	1888	.63			.63		.63	
Quapaws, employes	1890		500.00	30.03	530.03	424.59		105.44
Do	1889	118.31			118.31			118.31
Do	1888	198.90			198.90		198.90	
Quinaielts and Quillehutes	1890		4,000.00	.02	4,000.02	3,479.38		520.64
Do	1889	869.94		619.73	1,489.67			1,489.67
Do	1888	476.00			476.00		476.00	
Sacs and Foxes of the Missouri	1890		200.00		200.00	200.00		
Do	1889			18.46	18.46			18.46
Seminoles and Creeks in Florida	1890		6,000.00		6,000.00			6,000.00
Do	1889	6,000.00			6,000.00			6,000.00
Shoshones, clothing	1890		10,000.00		10,000.00	9,078.29		921.71
Do	1889	4,095.83			4,095.83			4,095.83
Do	1888	1,883.02			1,883.02		1,883.02	
Shoshones, employes	1890		6,000.00	4.50	6,004.50	4,292.70		1,711.80
Do	1889	186.74		118.82	305.56			305.56
Do	1888	1,268.87			1,268.87		1,268.87	
Shoshones in Nevada	1890		10,000.00	3.66	10,003.66	9,484.32		519.34
Do	1889	.13		1.70	1.83			1.83
Do	1888	87.14		7.50	94.64		94.64	
Shoshones in Wyoming	1890		15,000.00	550.25	15,550.25	13,473.51		2,076.74
Do	1889	197.60		285.11	482.71			482.71
Do	1888	310.38		188.24	498.62		498.62	
Do	1887*			1.09	1.09		1.09	
Sioux of Devil's Lake	1890		6,000.00		6,000.00	5,666.46		333.54
Do	1889			.09	.09			.09
Do	1888	24.10			24.10		24.10	
Sioux of different tribes, beneficial objects	1890		100,000.00		100,000.00	99,331.15		668.85
Do	1889	2,266.82		4,219.55	6,486.37	6,485.23		1.14
Do	1888	6,828.04		36.05	6,864.09	3,573.45	3,290.64	
Do	1887*			1.90	1.90			
Sioux of different tribes, clothing	1890		130,000.00		130,000.00	129,856.70		143.30
Do	1889	1.00			1.00			
Sioux of different tribes, employes	1890		32,500.00	44.67	32,544.67	30,962.18		1,582.49
Do	1889	102.82		114.09	216.91			216.91
Do	1888	416.18		450.00	866.18	225.00	641.18	
Do	1887*			250.00	250.00			
Sioux of different tribes, subsistence and civilization	1890		900,000.00	8,216.36	908,216.36	906,051.66		2,164.70
Do	1889	75,714.14		5,860.43	81,574.57	80,472.34		1,102.23
Do	1888	16,463.81		2.82	16,466.63	4,682.77	11,783.86	
Do	1887†			535.80	535.80		535.80	
Do	1887*			64.08	64.08	64.08		
Sioux of different tribes, subsistence and civilization, certified claims		175.37			175.37			175.37
Carried forward		21,139,117.15	5,721,698.57	379,421.33	27,240,237.05	5,243,029.65	132,938.17	21,864,269.23

*And prior years; transfer.

† And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$21,139,117.15	\$5,721,698.57	\$379,421.33	\$27,240,237.05	\$5,243,029.65	\$132,938.17	\$21,864,269.23
Support of—Continued.								
Sioux of different tribes, Santee Sioux and Crow Creek Agencies	1890		6,000.00		6,000.00	5,991.40		8.60
Do	1889			139.98	139.98			139.98
Do	1888	45.85			45.85		45.85	
Sioux Medawakanton band, civilization	1890	8,000.00	12,000.00		20,000.00	8,180.00		11,820.00
Sioux of Lake Traverse	1890		6,000.00		6,000.00	5,026.66		973.34
Do	1889	9.01			9.01			9.01
Do	1888	26.53			26.53		26.53	
Sioux of Yankton tribe	1890		35,000.00	714.33	35,714.33	35,694.94		19.39
Do	1889	22.27		29.40	51.67			51.67
Do	1888	69.18			69.18		69.18	
S'Klallams	1890		4,000.00		4,000.00	1,230.13		2,769.87
Do	1889	2,390.56		131.02	2,521.58			2,521.58
Do	1888	2,680.02			2,680.02		2,680.02	
Do	1887*			52.49	52.49		52.49	
Tonkawas	1890		5,000.00		5,000.00	4,519.74		480.26
Do	1889	756.08			756.08			756.08
Do	1888	1,642.32			1,642.32		1,642.32	
Walla-Walla, Cayuse, and Umatilla tribes	1890		6,500.00		6,500.00	4,796.44		1,703.56
Do	1889	367.42		100.18	467.60			467.60
Do	1888	11.19			11.19		11.19	
Yakimas and other Indians	1890		12,000.00	453.19	12,453.19	10,644.77		1,808.42
Do	1889	2,881.10		187.64	3,068.74			3,068.74
Do	1888	1,069.49			1,069.49		1,069.49	
Indian schools	1890		685,000.00	12,477.31	697,477.31	625,670.50		71,806.81
Do	1889	139,193.20		9,405.53	148,598.73	97,239.75		51,358.98
Do	1888	13,152.62		886.67	14,039.29	861.99	13,177.30	
Do	1887†			75.00	75.00			
Indian schools, in States	1890		63,180.00		63,180.00	39,846.88		23,333.12
Do	1889	4,934.51			4,934.51	4,934.51		
Do	1888	210.58			210.58		210.58	
Do	1887*			170.40	170.40		170.40	
Indian schools, stock cattle	1890		10,000.00	183.00	10,183.00	5,376.00		4,807.00
Do	1889	3,492.00		365.00	3,857.00			3,857.00
Do	1888	4,665.50			4,665.50	200.00	4,465.50	
Indian schools, transportation	1890		28,000.00	36.95	28,036.95	27,757.44		279.51
Do	1889	3,399.12		1,713.98	5,113.10	2,752.85		2,360.25

Do.....	1888	9,390.11		47.90	9,438.01	1,022.81	8,415.20	
Do.....	1887†			193.19	193.19	193.19		
Indian school buildings.....		60,396.96	55,000.00	5,354.51	120,751.47	64,218.07		56,533.40
Carlisle, Pa.....		50			50		50	
Genoa, Nebr.....		5.96			5.96		5.96	
Ormsby County, Nev.....		25,000.00	10,000.00		35,000.00	23,596.00		11,404.00
Pierre, S. Dak.....		24,700.00			24,700.00	21,982.50		2,717.50
Indian school buildings and grounds, Lawrence, Kans.....		7,166.10		304.00	7,470.10	7,141.10		329.00
Indian schools, Albuquerque, N. Mex., support.....			35,000.00		35,000.00	27,659.43		7,340.57
Alaska, support.....	1888	2,157.68			2,157.68		2,157.68	
Albuquerque, N. Mex., support.....	1889	3,451.30		936.35	4,387.65	362.85		4,024.80
Albuquerque, N. Mex., for improvements.....			6,803.13		6,803.13	6,803.13		
Carlisle, Pa., support.....	1890		81,000.00	910.15	81,910.15	78,767.23		3,142.92
Do.....	1889			3,267.52	3,267.52	3,267.52		
Do.....	1888	121.66			121.66		121.66	
Carlisle, Pa., support, certified claims.....		16.40			16.40			16.40
Cherokee, N. C., support.....	1890		12,000.00		12,000.00	9,000.00		3,000.00
Do.....	1889	3,000.00			3,000.00	3,000.00		
Chillico, Ind. T., support.....	1890		32,125.00	4.22	32,129.22	28,828.76		3,300.46
Do.....	1889	3,552.63		625.43	4,178.06	211.45		3,966.61
Do.....	1888	6,702.29			6,702.29	45.76	6,656.53	
Chillico, Ind. T., building and repairs.....	1888	715.92			715.92		715.92	
Clontarf, Minn., support.....	1890		15,000.00		15,000.00	10,864.76		4,135.24
Forest Grove, Oregon.....	1886*			24.66	24.66			
Genoa, Nebr., support.....	1890		40,000.00		40,000.00	35,470.72		4,529.28
Do.....	1889	8,710.89			8,710.89	1,647.65		7,063.24
Do.....	1888	8.00			8.00		8.00	
Grand Junction, Colo., support.....	1890		10,000.00	1,420.02	11,420.02	10,277.40		1,142.62
Do.....	1889	3,457.49		353.01	3,810.50	428.70		3,381.80
Hampton, Va., support.....	1890		20,040.60		20,040.60	14,670.59		5,369.41
Do.....	1889	5,790.56			5,790.56	5,010.00		780.56
Do.....	1888	398.89			398.89		398.89	
Hampton, Va., transportation of free pupils.....	1889	575.16			575.16			575.16
Lawrence, Kans., support.....	1890		85,500.00	4,330.48	89,830.48	77,962.62		11,867.86
Do.....	1889	13,481.09		2,507.82	15,988.91	4,923.03		11,065.88
Do.....	1888	706.43			727.62	535.72	191.90	
Do.....	1887†			21.19	21.19			
Lawrence, Kans., wagon road.....		7,500.00			7,500.00	4,269.53		3,230.47
Lawrence, Kans., water supply.....	1889	1,000.00			1,000.00			1,000.00
Lawrence, Kans., buildings and repairs.....	1888	1,753.33		178.81	1,932.14	367.64	1,564.50	
Do.....	1887*			161.10	161.10			
Lawrence, Kans., heating apparatus.....		15,000.00			15,000.00	5,545.93		9,454.07
Lincoln Institution, Philadelphia, Pa., support.....	1890		33,400.00		33,400.00	25,050.00		8,350.00
Do.....	1889	8,350.00			8,350.00	8,350.00		
Do.....	1888	262.43			262.43		262.43	
Support of Indian children at schools in private families.....				24.00	24.00		24.00	
Carried forward.....		21,541,508.36	7,030,246.70	427,248.95	28,999,004.01	6,605,530.09	177,082.19	22,216,391.73

*And prior years.

†And prior years; transfer.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIAN—continued.								
Brought forward		\$21,541,508.36	\$7,030,246.70	\$427,248.95	\$23,999,004.01	\$6,605,530.09	\$177,082.19	\$22,216,391.73
Indian school at—								
Minnesota, for Chippewas' support	1890		15,000.00		15,000.00	9,666.25		5,333.75
Do	1889	3,777.50			3,777.50	3,502.75		274.75
Pierre, Dak.	1890		35,000.00		35,000.00	10,273.41		24,726.59
Salem, Oregon	1890		36,500.00	187.36	36,687.36	29,853.38		6,833.98
Do	1889	5,427.24		3,652.37	9,079.61	3,168.70		5,910.91
Do	1888	2,685.91			2,685.91		2,685.91	
St. Ignatius Mission	1890		45,000.00		45,000.00	20,382.53		24,617.47
Do	1889	5,625.00			5,625.00	5,625.00		
Wabash, Ind., support	1890		10,020.00		10,020.00	7,515.00		2,505.00
Do	1889	2,505.00			2,505.00	2,505.00		
Aiding Indian allottees, act February 8, 1887, (re-imbursable)		30,000.00	30,000.00	215.30	60,215.30	6,140.98		54,074.32
Appraisal and sale of lands patented to certain Flatheads in Montana (re-imbursable)		500.00			500.00	500.00		
Appraisal of the Pipestone Indian Reservation (re-imbursable)		460.00			460.00	439.37		20.63
Advance interest to Chippewas of Minnesota (re-imbursable)		90,000.00			90,000.00			90,000.00
Bridge, Wind River Reservation, Wyoming		10,000.00			10,000.00	20.00		9,980.00
Bridges, Santee Sioux and Ponca Reservations		608.71		.11	608.82			608.82
Civilization of Winnebagoes		149.10			149.10		149.10	
Commission to negotiate with Sioux Indians		15,000.00		399.67	15,399.67	15,305.25		94.42
Commission to negotiate with Cherokee and other Indians		25,000.00			25,000.00	25,000.00		
Commission on condition of Indians in Alaska				200.00			200.00	
Ditches and reservoirs for Navajoes	(*)	12,535.87		64.00	12,599.87	2,422.14		10,177.73
Do	1888	4,662.97			4,662.97		4,662.97	
Enrollment of Cherokee freedmen, Delaware and Shawnees (re-imbursable)			5,000.00		5,000.00	4,000.00		1,000.00
Expenses of litigation for eastern band of North Carolina Cherokees		2,500.00			2,500.00			2,500.00
Farm and school, Umatilla Reservation (re-imbursable)		10,000.00			10,000.00			10,000.00
Gratuity to certain Ute Indians		119.71	4,000.00		4,119.71			4,119.71
Homesteads for Indians		10,436.50			10,436.50	39.00		10,397.50
Homesteads for Seminoles in Florida		4,285.27			4,285.27	30.00		4,255.27
Investigating Indian deprecation claims		392.88	20,000.00	414.38	20,807.26	19,267.81		1,539.45
Irrigating ditches, Indian reservations		16,568.58		2,610.94	19,179.52	9,599.00		9,580.52

Maintenance and education of Adelaide and Juha German	2,562.50	102.23		2,664.73	2,664.73		
Negotiating with—							
Sioux Indians	25,000.00			25,000.00		25,000.00	
Sioux Indians in Dakota	3,536.04			3,536.04		3,536.04	
Creeks, Seminoles, and Cherokees, modification of treaties	5,000.00			5,000.00			5,000.00
Prairie bands of Pottawatomies and Kickapoos, of Kansas	5,000.00			5,000.00	2,186.46		2,813.54
and civilization of Chippewas of Minnesota (re-imbursable)	55,000.00			55,000.00	25,000.00		30,000.00
Cœur D'Aléne Indians		2,000.00		2,000.00	2,000.00		
New allotments under act February 8, 1887 (re-imbursable)	21,759.42	30,000.00	607.66	52,367.08	18,537.66		33,829.42
Payment to settlers on Navajo Reservation	10,000.00			10,000.00	9,142.17		857.83
Payment to Creek Nation for cession of lands	10,573.39			10,573.39	10,573.39		
Payment to Pottawatomie citizens	5,289.45			5,289.45			5,289.45
Payment of indemnity to Poncas	3,226.87			3,226.87	300.00		2,926.87
Payment of Ute Indians for individual improvements	9,100.00			9,100.00			9,100.00
Payment of Kaw or Kansas Indian scrip	600.42			600.42			600.42
Payment to Kickapoo citizens	1,689.28			1,689.28		1,013.49	675.79
Payment to Kaskaskias, Peorias, Weas, and Piankshaws			4,187.92	4,187.92	523.49		3,664.43
Payment to settlers on Wind River (re-imbursable)		9,371.50		9,371.50	2,214.00		7,157.50
Payment to agents of Cherokee freemen, Delawares and Shawnees		15,000.00		15,000.00		11,250.00	3,750.00
Payment to Beeson & Baker, of Paoli, Kans.		60.00		60.00	60.00		
Payment to Cherokee Freedmen, Delawares and Shawnees (re-imbursable)	75,000.00			75,000.00			75,000.00
Payment to Western Miamies			4,430.77	4,430.77	738.46		3,692.31
Purchase of fishing station for Warm Springs Indians, Oregon	3,000.00			3,000.00			3,000.00
Purchase of buildings and improvements in Kansas Cañon, Arizona		10,000.00		10,000.00	10,000.00		
Payment to Red Cloud and Red Leaf bands of Sioux for ponies taken by the military		28,200.00		28,200.00			28,200.00
Relief of destitute Indians	3,004.10		.02	3,004.12	2,306.59		697.53
Relief of Indians at La Pointe Agency (re-imbursable)		75,000.00	20,000.00	95,000.00	20,000.00		75,000.00
Relief of Sioux of Devil's Lake Agency		25,000.00		25,000.00	23,199.85		1,800.15
Re-imbusement to Chickasaw Nation		184,143.09		184,143.09	184,143.09		
Removal and support of confederated bands of Utes	19,356.35			19,356.35			19,356.35
Removal of Lemhi Indians to Fort Hall Reservation	5,000.00			5,000.00			5,000.00
Reservoirs at headwaters of the Mississippi awards to Chippewas, Pillagers, and southwestern bands	15,663.17			15,663.17			15,663.17
Sale of lands and removal and support of Iowas, and Sacs, and Foxes of the Missouri (re-imbursable)	10,000.00			10,000.00			10,000.00
School building and support of Indian school, Santa Fé, N. Mex	24,940.00	6,000.00		30,940.00	20,537.70		10,402.30
Carried forward	\$22,100,049.59	\$7,615,643.52	\$464,219.45	\$30,188,912.56	\$7,127,176.74	\$213,316.21	\$22,848,419.61

*No year.

†And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
INTERIOR—INDIANS—continued.								
Brought forward		\$22 109, 049.59	\$7 615, 643.52	\$464 219.45	\$30, 188, 912.56	\$7, 127, 176.74	\$213, 316.21	\$22, 848, 419.61
Sale and allotment of Umatilla Reservation (re-imbursable).....		7, 238.88		4.65	7, 243.03	2, 136.90		5, 106.13
Surveying and allotting Indian reservations.....	1890		10, 000.00		10, 000.00	199.44		9, 800.56
Do.....	1889	9, 971.65			9, 971.65	290.00		9, 771.65
Surveying and allotting Indian reservations (re-imbursable).....		73, 225.68		757.30	73, 982.98	19, 262.88		54, 720.10
Surveying and allotting Indian reservations.....	1888	13, 509.72			13, 509.72	10, 771.13	2, 738.59	
Surveying allotments Crow Indians in Montana.....				165.05	165.05		165.05	
Surveying a portion of Fort Hall reservation.....		12, 000.00			12, 000.00			12, 000.00
Survey, appraisal, and sale of a portion of Fort Hall reservation (re-imbursable).....		4, 000.00		1, 000.00	5, 000.00	3, 000.00		2, 000.00
Standard samples, Indian service.....		1, 500.00			1, 500.00	100.00		1, 400.00
Unfinished allotments under act February 8, 1887 (re-imbursable).....		12, 178.50		206.77	12, 385.27	6, 552.80		5, 832.47
Wagon-road, Hoopa Valley Indian Reservation.....			5, 000.00		5, 000.00	5, 000.00		
Total Indians.....		22, 242, 673.52	7, 630, 643.52	466, 353.22	30, 339, 670.26	7, 174, 399.89	216, 219.85	22, 949, 050.52
INTERIOR PENSIONS.								
Army pensions	1890		102, 870, 732.35	2, 743, 550.69	106, 614, 283.04	106, 611, 495.89		2, 787.15
Do.....	1889	2, 153.86		115, 432.29	117, 586.15	18, 653.07		98, 933.08
Do.....	1888	2, 048, 591.26		3, 142.88	2, 051, 734.14	1, 972.94	2, 049, 761.20	
Do.....	1887*			14, 955.76	14, 955.76		14, 955.76	
Fees of examining surgeons, Army pensions.....	1890		988, 000.00	179, 174.46	1, 167, 174.46	1, 016, 260.95		150, 913.51
Do.....	1889	291, 196.84		254, 120.09	545, 316.93	350, 392.00		194, 924.93
Do.....	1888	151, 871.08		10.00	151, 881.68	858.80	150, 522.88	
Do.....	1887*	3, 409.23			3, 409.23	511.00	2, 898.23	
Do.....	1887			7.50	7.50		7.50	
Pay and allowances, Army pensions.....	1887*			78.23	78.23		78.23	
Salaries, pension agents.....	1890		72, 000.00	4, 150.02	76, 150.02	76, 083.38		66.64
Pension agencies:								
Clerk hire.....	1890		192, 175.00	15, 000.51	207, 175.51	207, 175.51		
Do.....	1889			935.59	935.59	313.00		622.59
Do.....	1888	627.03			627.03		627.03	
Rents.....	1890		18, 200.00	828.99	19, 028.99	13, 294.49		5, 734.50
Do.....	1889	3, 919.89		10.00	3, 929.89			3, 929.89
Do.....	1888	2, 911.78			2, 911.78		2, 911.78	
Fuel.....	1890		750.00	190.15	940.15	800.00		140.15

Do	1880	183.50		61.87	246.37			245.37
Do	1888	378.85		378.85			378.85	
Lights	1890		750.00	190.90	940.90	725.00		215.90
Do	1889	259.26		157.99	417.25			417.25
Do	1888	461.61			461.61		461.61	
Contingent expenses	1890		16,000.00	1,560.15	17,560.15	17,560.15		
Do	1889	517.27		459.49	976.76			976.76
Do	1888	82.95			82.95		82.95	
Arrears of Army pensions		351,764.00		74,674.82	426,438.82	135,057.07		291,381.75
Fees for vouchers, arrears of Army pensions		1,415.40			1,415.40			1,415.40
Fees for vouchers, arrears of Navy pensions		161.70			161.70			161.70
Arrears of Navy pensions		72,098.06			72,098.06			72,098.06
Navy pensions	1890	†341,483.00	1,568,517.00	285,512.07	2,195,512.07	2,195,000.00		512.07
Do	1889	3,096.85		28,682.46	31,779.31	347.77		31,431.54
Do	1888	24,237.47			24,237.47		24,237.47	
Fees of examining surgeons, Navy pensions	1890		12,000.00	2,309.50	14,309.50	13,300.00		1,009.50
Do	1889	8,645.00		3,532.85	12,177.85	6,470.00		5,707.85
Do	1888	738.17			738.17	29.00		709.17
Mexican war pensions	1888	4,400,653.45		716.31	4,401,369.76	.62	4,401,369.14	
Navy pension fund		32,988.75			32,988.75			32,988.75
Total Interior pensions		7,743,346.96	106,739,124.35	3,729,445.57	118,211,916.88	110,666,300.64	6,649,001.80	896,614.44
MILITARY ESTABLISHMENT.								
Pay of the Army, certified claims		433.15		95.07	528.22	449.15		79.07
Do	1887*			13,731.71	13,731.71		13,731.71	
Do	1887		166.54	811.68	478.22			
Do	1888	422,394.20		18,320.30	440,714.50	7,054.14	433,660.36	
Do	1889	344,550.05		45,133.49	389,683.54	15,407.94		374,275.60
Do	1890		12,759,415.73	134,668.34	12,894,084.07	12,888,395.67		5,688.40
Pay of the Military Academy	1888	16,293.81		466.71	16,760.52		16,760.52	
Do	1889	18,496.58		1.50	18,498.08			18,498.08
Do	1890		223,755.08	154.27	223,909.35	212,000.00		11,909.35
Pay of volunteers of Mexican war, certified claims		36.50			36.50	36.50		
Pay of two and three years' volunteers, certified claims	1890		95,013.99		95,013.99	95,013.99		
Pay of two and three years' volunteers, certified claims, act April 4, 1890.		6,954.67	284,090.25	250.91	291,295.83	291,180.79		115.04
Pay of two and three years' volunteers	1871†		26.91	943.85	970.76	970.76		
Do	1871			1,054.83	1,054.83		1,054.83	
Collection and payment of bounty, etc., claims of colored soldiers and sailors	1888	1,565.06			1,565.06		1,565.06	
Bounty under act July 28, 1866, certified claims	1890		15,050.00		15,050.00	15,050.00		
Bounty under act July 28, 1866, certified claims, act April 4, 1890.		1,984.97	33,926.77	272.60	36,184.34	36,184.34		
Bounty under act July 28, 1866				1,192.55	1,192.55		1,192.55	
Bounty to volunteers, their widows, and legal heirs, certified claims	1890		80,100.00		80,100.00	80,100.00		
Carried forward		812,708.99	13,491,545.27	216,597.81	14,520,852.07	13,642,321.50	467,965.03	410,565.54

*And prior years.

†This amount transferred from Navy pension fund, Navy ledger.

‡And prior years, transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Carried forward		\$812, 708. 99	\$13, 491, 545. 27	\$216, 597. 81	\$14, 520, 852. 07	\$13, 642, 321. 50	\$467, 965. 03	\$410, 565. 54
Bounty to volunteers, their widows, and legal heirs, certified claims, act April 4, 1890		27, 256. 82	243, 883. 11	797. 26	271, 937. 19	271, 629. 93		307. 26
Bounty to volunteers, their widows, and legal heirs	1871*			510. 61	510. 61		510. 61	
Do	1871†			139. 44	139. 44	139. 44		
Subsistence of the Army	1887‡			16. 44	16. 44	16. 44		
Do	1887*			376. 81	376. 81		376. 81	
Do	1888	57, 352. 64		1, 021. 73	58, 374. 37	435. 33	57, 939. 04	
Do	1889	98, 358. 72		97, 847. 28	196, 206. 00	271. 41		195, 934. 59
Do	1890		1, 745, 000. 00	5, 351. 00	1, 750, 351. 00	1, 585, 983. 33		164, 367. 67
Regular supplies of the Quartermaster's Department, certified claims		243. 75			243. 75	243. 75		
Regular supplies of the Quartermaster's Department	1887*			2, 734. 96	2, 734. 96		2, 734. 96	
Do	1887†			984. 40	984. 40	984. 40		
Do	1888	17, 016. 09		392. 61	17, 408. 70	415. 98	16, 992. 72	
Do	1889	8, 100. 81		79, 806. 59	87, 907. 40	922. 23		86, 985. 17
Do	1890		2, 678, 000. 00	124, 907. 44	2, 802, 907. 44	2, 750, 022. 50		52, 884. 94
Incidental expenses, Quartermaster's Department	1887*			45. 32	45. 32		45. 32	
Do	1887†			146. 60	146. 60	146. 60		
Do	1888	19, 110. 45		1, 001. 87	20, 112. 32	838. 85	19, 273. 47	
Do	1889	22, 405. 80		6, 825. 63	29, 231. 43	28, 877. 41		354. 02
Do	1890		675, 000. 00	5, 410. 11	680, 410. 11	656, 682. 05		23, 728. 06
Barracks and quarters	1887*			. 09	. 09		. 09	
Do	1887†			182. 65	182. 65	182. 65		
Do	1888	8, 247. 18		1, 038. 26	9, 285. 44		9, 285. 44	
Barracks and quarters	1889	36, 833. 21		4, 542. 21	41, 375. 45	39, 059. 53		2, 315. 92
Do	1890		620, 000. 00	40, 578. 20	660, 578. 20	656, 749. 68		3, 828. 52
Transportation of the Army and supplies, certified claims		1, 011. 82			1, 011. 82			1, 011. 82
Transportation of the Army and supplies	1885	163. 45			163. 45		163. 45	
Do	1886	16, 106. 16			16, 106. 16		16, 106. 16	
Do	1887*			92, 717. 65	92, 717. 65		92, 717. 65	
Do	1887†			1, 002. 82	1, 002. 82	1, 002. 82		
Do	1888	69, 752. 18		1, 019. 35	70, 771. 53	70, 768. 54	2. 99	
Do	1889	91, 906. 69		29, 599. 76	121, 506. 45	116, 484. 24		5, 022. 21
Do	1890		2, 700, 000. 00	27, 554. 35	2, 727, 554. 35	2, 727, 095. 50		458. 85
Transportation of the Army and supplies, Pacific railroads	1887*		3, 674. 43		3, 674. 43	3, 674. 43		
Do	1888		142, 169. 02	66. 36	142, 235. 38	142, 235. 38		
Do	1889		121, 584. 80	98. 21	121, 683. 01	121, 683. 01		
Do	1890		14, 025. 67		14, 025. 67	14, 025. 67		

Horses for cavalry and artillery.....	1888	3,283.91			3,283.91		3,283.91	
Do	1889			1,416.59		126.25		1,290.34
Do	1890		132,000.00	2,237.61	134,237.61	134,237.61		
Clothing, and camp and garrison equipage	1887			232.64	232.64		232.64	
Do	1888	45,897.61		476.81	46,374.42	104.65	46,269.77	
Do	1889	624.65		102,346.98	102,971.63	62,461.68		40,509.95
Do	1890		1,150,000.00	241,343.45	1,391,343.45	1,391,072.24		271.21
Shooting galleries and ranges.....	1888	152.06			152.06	2.32	149.74	
Do	1889	60.63		508.35	568.98	93.53		475.45
Do	1890		10,000.00	1.25	10,001.25	9,839.66		161.59
National cemeteries.....	1888	1,276.16		456.22	1,732.38	72.40	1,659.98	
Do	1889	564.76		1,635.23	2,199.99	705.43		1,494.56
Do	1890		160,000.00		100,000.00	99,289.18		719.82
Pay of superintendents of national cemeteries	1888	78.99		36.51	115.50		115.50	
Do	1889	333.51		72.17	405.68			405.68
Do	1890		61,160.00		61,160.00	60,991.51		168.49
Headstones for graves of soldiers.....		37,410.89	60,000.00	3.69	97,414.58	27,035.78		70,378.80
Burial of indigent soldiers.....			1,000.00		1,000.00	1,000.00		
Carson City cemetery, Nevada.....		512.50			512.50		512.50	
Fort Gratiot cemetery, Michigan.....		110.75			110.75		110.75	
Confederate cemeteries near Columbus, Ohio.....		75.46			75.46			75.46
Cemetery fence, Fort Winnebago, Wis.....		95.59			95.59		95.59	
Soldiers' monument at Mound City, Kans.....				12.95	12.95		12.95	
Monuments and tablets at Gettysburgh.....		13,907.60			13,907.60	13,907.60		
Repairing roads at national cemeteries.....		952.33	15,000.00	613.39	16,565.72	12,009.97		4,555.75
Road to the national cemetery—								
Presideo, San Francisco, Cal.....			38,000.00		38,000.00	21,109.59		16,890.41
Baton Rouge, La.....				5.73	5.73		5.73	
Chalmette, La.....		95.60			95.60		95.60	
Port Hudson, La.....			13,500.00		13,500.00			13,500.00
Near Beverly, N. J.....			2,306.70		2,306.70	2,306.70		
Knoxville, Tenn.....		29.33			29.33		29.33	
Hampton, Va.....			2,000.00		2,000.00			2,000.00
Approaches National Cemetery, near Danville, Va			5,000.00		5,000.00	5,000.00		
Road from—								
Marietta, Ga., to the national cemetery.....				10.90	10.90		10.90	
Fort Scott, Kans., to the national cemetery.....		941.97			941.97		941.97	
Baton Rouge, La., to the national cemetery.....		6,000.00			6,000.00		6,000.00	
Antietam, Md., to the national cemetery.....		14,500.00			14,500.00	14,500.00		
Natchez, Miss., to the national cemetery.....		6,106.29			6,106.29	6,000.00		106.29
Vicksburg, Miss., to the national cemetery.....		.57			.57		.57	
Springfield, Mo., to the national cemetery.....		.09			.09		.09	
New Berne, N. C., to the national cemetery.....		4,500.00			4,500.00	4,500.00		
Florence, S. C., to the national cemetery.....		15,000.00			15,000.00	15,000.00		
Chattanooga, Tenn., to the national cemetery.....		54.14			54.14		54.14	
Staunton, Va., to the national cemetery.....			11,000.00		11,000.00	5,000.00		6,000.00
Road through military reservation at Plattsburgh, N. Y.....			10,000.00		10,000.00	10,000.00		
Road to the signal station at Pike's Peak, Colo.....		10,000.00			10,000.00			10,000.00
Carried forward.....		1,449,140.18	24,045,849.00	1,094,724.29	26,589,713.47	24,729,249.70	743,695.40	1,116,768.37

* And prior years

† And prior years, transfer account.

‡ Transfer account.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$1,449,140.18	\$24,045,849.00	\$1,094,724.29	\$26,580,713.47	\$24,729,249.70	\$743,695.40	\$1,116,768.37
Survey of the road from the aqueduct bridge to Mount Vernon		7,000.00		612.71	7,612.71	5,500.00		2,112.71
Army and Navy Hospital, Hot Springs, Ark		8,490.00			8,490.00	8,490.00		
Maintenance of Army and Navy Hospital, Hot Springs, Ark	1888	1.02			1.02		1.02	
Do	1889	951.64			951.64			951.64
Construction and repairs of hospitals	1887*			.16	.16			.16
Do	1888	1,619.43		39.90	1,659.33		1,659.33	
Do	1889	166.67		2,139.82	2,306.49	1,507.14		799.35
Do	1890		100,000.00	2,357.41	102,357.41	102,043.05		314.36
Quarters for hospital stewards	1888	576.76		21.76	598.46		598.46	
Do	1889	3.63		420.23	423.86	21.76		402.10
Do	1890		12,500.00	1,306.31	13,806.31	13,702.50		103.81
Hospital and medical department	1887*			8,446.19	8,446.19		8,446.19	
Do	1888	35,916.02		679.55	36,595.57		36,595.57	
Do	1889	11,725.32		5,779.72	17,505.04	15,460.54		2,044.50
Do	1890		215,000.00	90.59	215,090.59	177,071.07		38,019.52
Library Surgeon-Generals' office	1889	333.34			333.34	333.34		
Do	1890		10,000.00		10,000.00	10,000.00		
Army Medical Museum	1890		5,000.00		5,000.00	5,000.00		
Artificial limbs	1888	29,576.25			29,576.25		29,576.25	
Do	1889	4,725.00			4,725.00	98.21		4,626.79
Do	1890		190,000.00		190,000.00	189,000.00		1,000.00
Medical and surgical history		226.34			226.34			226.34
Appliances for disabled soldiers	1888	1,630.70			1,630.70		1,630.70	
Do	1889	500.00			500.00			500.00
Do	1890		2,000.00		2,000.00	1,500.00		500.00
Trusses for disabled soldiers			10,063.00		10,063.00	10,063.00		
Ordnance service	1887*			90.75	90.75		90.75	
Do	1887†			307.43	307.43	307.43		
Do	1888	5.10			5.10		5.10	
Do	1889			182.43	182.43	3.96		178.47
Do	1889		80,000.00	1,079.24	81,079.24	81,079.24		
Ordnance materials, proceeds of sale		389,950.14	39,198.37		429,148.51	74,537.19		354,611.32
Powder and projectiles		5,440.20	857.92		6,298.12	360.60		5,938.12
Ordnance stores:								
Ammunition	1888	40.46			40.46		40.46	
Do	1889	12.13		31.67	43.80			43.80
Do	1890		150,000.00	5,705.22	155,705.22	155,705.22		5.00

Repairs	1888	.05			.05		.05	
Do	1889	990.00			990.00			990.00
Do	1890		5,000.00		5,000.00	5,000.00		
Manufacture, etc.	1889			17.27	17.27			17.27
Do	1890		100,000.00	357.17	100,357.17	100,357.17		
Equipments	1888	360.80		35.95	396.75		396.75	
Do	1889	9.55		158.58	168.13			168.13
Do	1890		100,000.00	9,713.14	109,713.14	109,713.14		
Preservation	1890		5,000.00		5,000.00	5,000.00		
Arming and equipping the militia—permanent		224,243.07	400,000.00	491.94	624,735.61	368,271.44		256,464.17
Arming and equipping the militia prior to July 1	1887	6,094.46		2,929.25	9,022.71	2,121.69		6,901.02
Ammunition for morning and evening guns.	1889	29,255.38		211.75	29,467.13	1,655.07		27,812.06
Do	1890		20,000.00	19.07	20,019.07	17,383.41		2,635.66
Artillery targets.	1889			9.49	9.49			9.49
Do	1890		5,000.00	12.77	5,012.77	5,012.77		
Sea-coast batteries for instruction of militia				1,156.93	1,156.93	103.18	1,053.75	
Armament of fortifications	1884	1,331.07		1,331.07	1,331.07		1,331.07	
Do		2,679,927.18	501,274.00	1,987.94	3,183,189.12	505,216.02		2,677,973.10
Manufacture of arms	1888	191.24		173.26	369.50		369.50	
Do		19,296.87	400,000.00	208,836.02	628,132.89	578,270.77		49,862.12
Manufacture or purchase of magazine guns.		1,255.00			1,255.00			1,255.00
Powder depot, Dover, N. J.		19,299.92	35,000.00		54,299.92	35,000.00		19,299.92
Board on fortifications and other defenses		28,470.77			28,470.77			28,470.77
Testing machines	1888	686.34			686.34		686.34	
Do	1889			425.10	425.10			425.10
Do	1890		10,000.00		10,000.00	10,000.00		
Proving grounds, Sandy Hook, N. J.			27,320.00		27,320.00	27,320.00		
Machine guns	1890		20,000.00		20,000.00	19,800.00		200.00
Pneumatic dynamite guns.		399,900.00	187,500.00		587,400.00	38.55		587,361.45
Torpedo howitzers.			15,000.00		15,000.00			15,000.00
Selecting site for ordnance proving grounds.			1,000.00		1,000.00	1,000.00		
Repairs of arsenals.	1888	2.13			2.13		2.13	
Do	1889			29.77	29.77			29.77
Do	1890		50,000.00	367.06	50,367.06	50,367.06		
Army gun factory, Watervliet Arsenal, West Troy, N. Y.		667,054.00			667,054.00	333,457.02		331,596.98
Augusta Arsenal, Augusta, Ga.		5,000.00	10,000.00		15,000.00	15,000.00		
Columbia Arsenal, Columbia, Tenn.		197,600.00			197,600.00	54,472.93		143,127.07
Frankford Arsenal, Philadelphia, Pa.			1,600.00		1,600.00	1,600.00		
Kennebec Arsenal, Augusta, Me.			1,200.00	986.20	2,186.20	2,186.20		
Rock Island Arsenal, Rock Island, Ill.		257,170.00	97,000.00		354,170.00	244,712.48		109,457.52
San Antonio Arsenal, San Antonio, Tex.			4,500.00		4,500.00	4,500.00		
Springfield Arsenal, Springfield, Mass.			15,000.00		15,000.00	15,000.00		
Watervliet Arsenal, West Troy, N. Y.			7,500.00		7,500.00	7,500.00		
Current and ordinary expenses of the Military Academy.	1887*		182.40		182.40	182.40		
Do	1887†			182.51	182.51		182.51	
Do	1888	3,673.13		4.85	3,677.98		3,677.98	
Do	1889			4.80	4.80	4.50		.30
Carried forward		6,489,840.83	26,879,484.69	1,352,131.20	34,721,456.72	28,103,214.15	830,039.47	5,788,203.10

*And prior years.

†And prior years, transfer account.

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$6,489,840.83	\$26,879,484.69	\$1,352,131.20	\$34,721,456.72	\$28,103,214.15	\$830,039.47	\$5,788,203.10
Current and ordinary expenses of the Military Academy.	1890		54,529.65	8.75	54,538.40	54,538.40		
Miscellaneous items and incidental expenses, Military Academy	1887*		58.73		58.73	58.73		
Do.....	1887†			58.73	58.73		58.73	
Do.....	1888	1,183.22			1,183.22	37.50	1,145.72	
Do.....	1889			37.50	37.50			37.50
Do.....	1890		18,220.00		18,220.00	18,220.00		
Buildings and grounds, Military Academy.....	1888	123.74			123.74		123.74	
Do.....	1889†	4,200.00			4,200.00	4,200.00		
Do.....	1890		5,161.96		5,161.96	5,161.96		
Academic buildings, Military Academy.....	(†)	62,513.20			62,513.20		62,513.20	
New academic building, Military Academy.....		490,000.00			490,000.00	500.00		489,500.00
Gymnasium, Military Academy.....		33,851.27			33,851.27		33,851.27	
New gymnasium, Military Academy.....		100,000.00			100,000.00	500.00		99,500.00
Preservation and repairs of fortifications.....	1887†			.57	.57		.57	
Do.....	(†)	41,610.33	100,000.00	3,181.85	144,792.18	98,950.03		45,842.15
Plans for fortifications.....			5,000.00		5,000.00	5,000.00		
Rock Island Bridge, Rock Island, Ill.....		49,542.50	50,408.00	258.23	100,208.73	75,516.00		24,692.73
Fort Brown, Tex.....		25,000.00			25,000.00		25,000.00	
Fort Jefferson, Garden Key, Fla.....				652.07	652.07			652.07
Engineer Depot, Willet's Point, N. Y.:								
Incidentals.....	1889			9.87	9.87			9.87
Do.....	1890		5,000.00		5,000.00	5,000.00		
Instruments.....	1889			10.05	10.05			10.05
Do.....	1890		4,000.00		4,000.00	4,000.00		
Materials.....	1890		1,500.00		1,500.00	1,500.00		
Building for models.....			8,000.00		8,000.00	5,000.00		3,000.00
Library.....	1888	72.94			72.94		72.94	
Do.....	1889			2.89	2.89			2.89
Do.....	1890		500.00		500.00	500.00		
Torpedoes for harbor defense.....		169,900.00	602,000.00		771,900.00	275,500.00		496,400.00
Sea-walls and embankments.....		88,990.84		.25	88,991.09	72,940.84		16,050.25
Construction of a counterpoise battery.....			40,000.00		40,000.00	2,600.00		37,400.00
Survey of northern and northwestern lakes.....	1888	202.68		29.12	231.80		231.80	
Do.....	1889			102.90	102.90			
Do.....	1890		7,000.00		7,000.00	3,442.91		3,557.09
Surveys to connect Delaware and Chesapeake Bays.....		2,803.68			2,803.68		2,803.68	
Surveys for Hennepin Canal.....		633.66			633.66			633.66

REPORT ON THE FINANCES.

Surveys of boundary line between Indian Territory and Texas		7,572.36			7,572.36			7,572.36
Surveys of certain historic grounds, locations, and military works		2.26			2.26		2.26	
Surveys for deep-water harbor, Gulf of Mexico				766.96	766.96			766.96
Improvement of Yellowstone National Park			50,000.00		50,000.00	50,000.00		
Improvement of National Park Island of Mackinaw, Mich		973.98			973.98			973.98
Examinations and surveys on Pacific coast		3.68					3.68	
Re-printing war maps	1890		5,000.00		5,000.00	5,000.00		
Maps of battlefield of Chickamauga			2,500.00		2,500.00	2,500.00		
Contingencies of the Army	1888	1,102.96		758.50	1,861.46	522.41	1,339.05	
Do	1889	765.90		220.68	986.58	797.52		189.06
Do	1890		15,000.00		15,000.00	13,524.20		1,475.80
Expenses of recruiting	1888	1,015.14			1,015.14		1,015.14	
Do	1889	16,732.85		67.85	16,800.70	11,994.77		4,805.93
Do	1890		113,000.00	20.55	113,020.55	88,300.00		24,720.55
Expenses of commanding general's office	1890		1,200.00		1,200.00	1,200.00		
Contingencies of the Inspector-General's Department	1890		500.00		500.00	500.00		
Contingencies of the Adjutant-General's Department	1887†			2.50	2.50		2.50	
Do	1888	1.00			1.00		1.00	
Do	1889			23.07	23.07			23.07
Do	1890		2,000.00		2,000.00	2,000.00		
Expenses of military convicts	1888	5,352.08			5,352.08		5,352.08	
Do	1889	4,766.71			4,766.71	850.45		3,916.26
Do	1890		7,500.00		7,500.00	3,117.05		4,382.95
Support of military prison at Fort Leavenworth, Kans.	1888	4,248.31			4,248.31		4,248.31	
Do	1889	9,618.00		3,363.08	12,981.08	81.26		12,899.82
Do	1890		92,840.00	10.67	92,850.67	87,242.48		5,608.19
Maintenance and repairs of military telegraph lines	1887*			6.06	6.06	6.06		
Publication of Official Records of the War of the Rebellion	1889	765.97			765.97	765.97		
Do	1890		100,000.00		100,000.00	100,000.00		
Support of National Home for Disabled Volunteer Soldiers	1889		18,337.30	33,634.89	51,972.19	18,337.30		33,634.89
Do	1890		2,054,866.92		2,054,866.92	2,054,866.92		
Branch Home for Disabled Volunteer Soldiers in Grant County, Ind		150,000.00			150,000.00	150,000.00		
State or Territorial homes for disabled soldiers and sailors	1889		44,272.39		44,272.39	44,272.39		
Do	1890		300,000.00		300,000.00	300,000.00		
Infantry and cavalry school, Fort Leavenworth, Kans	1890		1,500.00		1,500.00	1,500.00		
Military school, Fortress Monroe, Va	1890		5,000.00		5,000.00	5,000.00		
Wharf at Fortress Monroe, Va		75,000.00			75,000.00	48,000.00		27,000.00
Bridge over Mill Creek, Fortress Monroe, Va			20,000.00		20,000.00	20,000.00		
Sewerage system, Fortress Monroe, Va			25,000.00		25,000.00	500.00		24,500.00
Military posts		51,639.33	400,000.00	321.78	451,961.11	370,721.42		81,239.69
Military post near Chicago, Ill		294,902.10			294,902.10	204,806.22		90,095.88
Carried forward		8,184,931.82	31,039,379.64	1,395,680.57	40,619,992.03	32,322,889.84	967,805.44	7,329,296.75

* And prior years. Transfer account.

† And prior years.

‡ No year.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$8, 184, 931.82	\$31, 030, 379.64	\$1, 295, 680.57	\$40, 619, 992.03	\$32, 322, 899.84	\$967, 805.44	\$7, 329, 206.75
Military post near Newport, Ky. (site).....		12, 481.55			12, 481.55	509.50		11, 972.05
Military post near Newport, Ky. (buildings).....		1, 214.74		127.63	1, 342.37	1, 244.74		97.63
Fort Brady military post, Michigan.....		119, 697.60			119, 697.60	12, 000.00		107, 697.60
Buildings for cavalry and artillery school, Fort Riley, Kans.....			100, 000.00		100, 000.00	100, 000.00		
Officers' quarters, military post, Columbus, Ohio.....			20, 000.00		20, 000.00	19, 981.90		18.10
Fort Meade military reservation, Dakota.....		3, 000.00			3, 000.00	3, 000.00		
Purchase of land adjoining military reservation at West Point, N. Y.....			150, 000.00		150, 000.00	150, 000.00		
Purchase of land adjoining military post at Madison Barracks, New York.....			7, 000.00		7, 000.00			7, 000.00
Purchase of site for Fort Elliott, Tex.....			17, 000.00		17, 000.00	17, 000.00		
Purchase of Fort Brown Reservation, Tex.....		160, 000.00			160, 000.00			160, 000.00
Purchase of drill grounds near San Antonio, Tex.....		345.00			345.00		345.00	
Purchase of sites for sea-coast defenses.....		100.28			100.28			100.28
Water supply, Fort D. A. Russell, Wyo.....			24, 500.00		24, 500.00	21, 604.17		2, 895.83
Military quarters at Fort Apache, Ariz.....		.70			.70		.70	
Military posts for the protection of the Rio Grande frontier.....		.67			.67		.67	
Military post at Fort McKinney, Wyo.....		206.00			206.00		206.00	
Military post near the northern boundary of Montana.....		.25			.25		.25	
Military post at Fort D. A. Russell, Wyo.....				11.70	11.70	11.70		
Military post at Fort Bliss, Tex.....			150, 000.00		150, 000.00			150, 000.00
Military post at Fort Omaha, Nebr.....		199, 922.47			199, 922.47	76, 589.13		123, 333.34
Army depot building, St. Paul, Minn.....		.16			.16		.16	
Quartermaster's depot, Philadelphia, Pa.....				2, 386.77	2, 386.77		2, 386.77	
Purchase of swords presented by Illinois and South Carolina to the late General James Shields.....		10, 000.00			10, 000.00	10, 000.00		
Capture of Jefferson Davis.....		1, 796.38			1, 796.38	293.00		1, 503.38
Support of Bureau of Refugees, Freedmen, and Abandoned Lands.....		44.00			44.00			44.00
Providing for the comfort of sick and discharged soldiers, certified claims.....		1.92			1.92			1.92
Examinations of claims of States and Territories.....		5, 875.62		614.13	6, 489.75	800.00		5, 689.75
Collecting, drilling, and organizing volunteers.....				404.00	404.00	404.00		
Services and supplies of Montana volunteers.....		657.00			657.00			657.00
Military stores for Montana militia.....		33, 860.76		468.19	34, 328.95	22, 536.06		11, 792.29
Claims of officers and men of the Army for the destruction of private property.....			4, 658.95		4, 658.95	4, 658.95		

Reimbursing State and citizens of California for expenses suppressing MODOC Indian hostilities.....	298.51			298.51	74.26		224.25
Investigating the mining debris question in California.....	5,000.00			5,000.00	5,000.00		
Tents for sufferers from floods in Arkansas, Mississippi, and Louisiana.....		25,000.00		25,000.00	25,000.00		
Relief of sufferers from overflow of the Mississippi River, etc.....		150,000.00		150,000.00	110,000.00		40,000.00
Awards for quartermaster stores taken by the Army in Tennessee.....	130.00			130.00			130.00
Miscellaneous claims audited by the Third Auditor.....	2,269.75			2,269.75	2,104.32	165.43	
Claims of loyal citizens for supplies.....	6,939.00			6,939.00			6,939.00
Claims for quartermaster's stores and commissary supplies.....	2,581.60	14,912.72		17,494.32	14,971.22		2,523.10
Horses and other property lost, certified claims.....	492.60	118,706.51		119,199.11	118,706.51		492.60
Commutation of rations to prisoners of war, certified claims.....	664.12	31,023.11		31,687.23	31,679.73		7.50
Do.....	1890	14,000.00		14,000.00	14,000.00		
Signal Service.....	1887		42.90	42.90		42.90	
Do.....	1888	22.30		22.70		22.70	
Do.....	1889	958.03		958.03	931.89		26.14
Do.....	1890		5,000.00	5,110.40	5,007.34		103.06
Pay.....	1887*			16.00		16.00	
Do.....	1888	8,696.87		5,463.68	14,165.55	203.18	13,962.37
Do.....	1889	6,722.03		5,000.00	11,722.03		11,722.03
Do.....	1890		354,535.10	4,265.17	358,820.27	355,200.00	3,620.27
Subsistence.....	1888	4,113.78			4,113.78		4,113.78
Do.....	1889	5,065.99		150.35	5,216.34		5,216.34
• Regimental supplies.....	1887*			195.57		195.57	
Do.....	1887	648.85			648.85		648.85
Do.....	1888	3,065.50			3,065.50		3,065.50
Do.....	1889	6,532.34		85.96	6,618.30	433.94	6,184.36
Do.....	1890		9,200.00	161.45	9,361.45	7,008.99	2,352.46
Incidental expenses.....	1888	575.69			575.69		575.69
Do.....	1889	278.47			278.47		278.47
Do.....	1890		317.00		317.00	200.00	117.00
Transportation.....	1887*			711.71		711.71	
Do.....	1887	251.09			711.71		209.56
Do.....	1888	15.05		22.90		21.53	
Do.....	1889	5,683.39		1.40	27.95		17.18
Do.....	1890		19,000.00		5,684.79	5,153.13	531.66
Barracks and quarters.....	1887	14.33			19,000.00	18,304.63	695.37
Do.....	1888	2,566.57					14.33
Do.....	1889	592.19		76.87	2,566.57		2,566.57
Clothing and camp and garrison equipage.....	1887*			.41	669.06		669.06
Medical Department.....	1887	581.35					41
Do.....	1888	352.83			581.35		581.35
Do.....	1889	184.66		110.44	352.83	47.40	305.43
Do.....	1890		2,600.00		295.10		
Observation and report of storms.....	1888	30,511.14		42.69	2,600.00	2,000.00	600.00
					30,553.83	18,041.60	11,912.23
- Carried forward.....	8,829,924.95	32,256,853.03	1,416,156.29	42,502,934.27	33,498,529.13	1,009,014.14	7,995,391.00

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$8,829,924.95	\$32,256,853.03	\$1,416,156.29	\$42,502,934.27	\$33,498,529.13	\$1,009,014.14	\$7,995,391.00
Observation and report of storms	1887*			1,375.45	1,375.45		1,375.45	
Do	1889	58,066.00		23.51	58,089.51	53,837.75		4,251.76
Do	1890		236,240.00	320.02	236,560.02	126,832.96		109,727.06
Observations and explorations in the Arctic seas		156.96			156.96			156.96
Establishing a signal station on the island of Nantucket		6.00			6.00			6.00
Establishing a signal station at Point Jupiter, Fla.		954.27			954.27			954.27
Signal Service cable, Columbia River		80.50			80.50	50.50		30.00
Repairs of Signal Service cable, Columbia River				50.50	50.50			50.50
Support of Soldiers' Home			305,703.05	163.94	305,871.99	305,871.99		
Support of Soldiers' Home, permanent fund		2,159,203.96	308,886.99		2,468,090.95	106,100.00		2,271,990.95
Soldiers' Home, interest account		14,943.62	68,135.73		83,079.35	65,966.91		17,112.44
Relief of—								
James Devine		700.00			700.00	700.00		
P. N. Lea		1,919.00			1,919.00	1,919.00		
P. C. McQueeney		50.00			50.00	50.00		
J. R. White		299.23			299.23	295.55	3.68	
R. Trabue and others		113.66			113.66			113.66
St. Joseph Commercial College, of St. Joseph, Mo.			7,500.00		7,500.00	7,500.00		
Heirs, etc., of Samuel H. Moer			858.60		858.60	858.60		
J. W. Harvey, assignee of James Parkins			4,925.00		4,925.00	4,925.00		
Removing sunken vessels or crafts obstructing or endangering navigation			43,254.68	2,290.32	45,545.00	45,545.00		
Operating and care of canals and other works of navigation			707,594.58	67.44	707,662.02	707,662.02		
Constructing jetties, etc., South Pass, Mississippi River			137,500.00		137,500.00	137,500.00		
Constructing jetties, etc., South Pass, Mississippi River, act February 14, 1889	1889	500,000.00			500,000.00	500,000.00		
Construction of aids to guide water crafts through bridge-spans				59.22	59.22		50.22	
Examinations, surveys, and contingencies of rivers and harbors		72,579.41		1,508.26	74,087.67	53,998.27		20,089.40
Improving harbors at—								
Belfast, Me		2,756.80			2,756.80	776.64		1,980.16
Camden, Me		4,800.00			4,800.00	4,800.00		
Portland, Me		9,000.00		4.00	9,004.00	9,004.00		
Improving channel in Back Cove, Portland, Me		19,500.00			19,500.00	19,500.00		
Improving harbors at—								
Rockland, Me		20,000.00			20,000.00	20,000.00		
Rockport, Me		9,800.00			9,800.00	9,800.00		

Improving breakwater from Mount Desert to Porcupine Island, Maine	44,500.00			44,500.00	11,510.00		32,990.00
Improving breakwater at mouth of Saco River, Maine	8,000.00			8,000.00	8,000.00		
Improving harbor at York, Me	10,985.50			10,985.50	6,000.00		4,985.50
Improving harbor of refuge at Little Harbor, N. H.	14,500.00			14,500.00	14,500.00		
Improving harbors at—							
Portsmouth, N. H.	11,500.00			11,500.00	7,003.00		4,497.00
Burlington, Vermont	28,000.00			28,000.00	21,000.00		7,000.00
Improving breakwater at Gordon's Landing, Lake Champlain, Vermont	11,000.00			11,000.00	11,000.00		
Improving channel between North and South Hero Island, Lake Champlain, Vermont	5,000.00			5,000.00	5,000.00		
Improving harbors at—							
Scranton, Vt	326.93			326.93			326.93
Boston, Mass	52,000.00			52,000.00	30,000.00		22,000.00
Hingham, Mass	1,900.00			1,900.00	1,900.00		
Hyannis, Mass	13,300.00			13,300.00	13,300.00		
Lynn, Mass	9,400.00			9,400.00	9,400.00		
Manchester, Mass	2,300.00			2,300.00	6.00		2,294.00
Nantucket, Mass	18,000.00			18,000.00	18,000.00		
New Bedford, Mass	8,200.00			8,200.00	8,200.00		
Newburyport, Mass	15,800.00			15,800.00	15,800.00		
Plymouth, Mass	5,300.00			5,300.00	4,300.00		1,000.00
Provincetown, Mass	3,000.00			3,000.00	2,010.00		990.00
Improving harbor of refuge at Sandy Bay, Cape Ann, Massachusetts	67,000.00			67,000.00	57,000.00		10,000.00
Improving harbors at—							
Scituate, Mass	4,900.00			4,900.00	4,900.00		
Vineyard Haven, Mass	19,800.00			19,800.00	17,052.00		2,748.00
Wareham, Mass	10,200.00			10,200.00	10,200.00		
Wellfleet, Mass	6,800.00			6,800.00	6,800.00		
Winthrop, Mass	1,000.00			1,000.00			1,000.00
Block Island, R. I	12,400.00			12,400.00	12,400.00		
Little Narragansett Bay, Rhode Island	143.04			143.04		143.04	
Newport, R. I	9,800.00			9,800.00	9,800.00		
Black Rock, Conn	10,000.00			10,000.00	10,000.00		
Bridgeport, Conn	2,750.00			2,750.00	2,000.00		744.00
Clinton, Conn	252.73			252.73		252.73	
Five Mile River, Connecticut	1,050.00			1,050.00	1,000.00		50.00
New Haven, Conn	9,500.00			9,500.00	9,500.00		
Improving breakwater at New Haven, Conn	50,000.00			50,000.00	35,054.00		14,946.00
Improving harbors at—							
Norwalk, Conn	11,500.00			11,500.00	11,500.00		
Southport, Conn	79.60			79.60		79.60	
Stonington, Conn	2,850.00			2,850.00	2,850.00		
Improving Arthur Kill between Staten Island and New Jersey, New York, and New Jersey	8,500.00			8,500.00	8,500.00		
Carried forward	12,196,392.16	34,077,456.66	1,422,018.95	47,695,867.77	36,157,514.32	1,010,927.86	10,487,369.59

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations—July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT--continued.								
Brought forward		\$12, 196, 392. 16	\$34, 077, 456. 66	\$1, 422, 018, 95	\$47, 605, 867. 77	\$36, 157, 514. 32	\$1, 010, 927. 86	\$10, 487, 369. 59
Improving harbors at—								
Buffalo, N. Y.		150, 000. 00			150, 000. 00	125, 256. 00		24, 744. 00
Buttermilk Channel, New York		103, 857. 16			103, 857. 16	38, 857. 16		65, 000. 00
Canarsie Bay, New York		1, 500. 00			1, 500. 00	1, 104. 00		396. 00
Charlotte, N. Y.		42, 367. 58			42, 367. 58	27, 065. 00		15, 302. 58
Dunkirk, N. Y.		15, 033. 41			15, 033. 41	14, 535. 00		498. 41
Flushing Bay, New York		15, 750. 00			15, 750. 00	15, 750. 00		
Gowanus Bay, New York		45, 000. 00			45, 000. 00	25, 000. 00		20, 000. 00
Glen Cove, N. Y.		12, 650. 00			12, 650. 00	12, 650. 00		
Greenport, N. Y.		850. 00			850. 00	850. 00		
Great Sodus Bay, New York		17, 817. 59		15. 35	17, 862. 94	14, 541. 00		3, 321. 94
Little Sodus Bay, New York		10, 338. 08		30. 70	10, 338. 78	9, 562. 00		776. 78
Mamaroneck, N. Y.		220. 55			220. 55			220. 55
New Rochelle, N. Y.		9, 000. 00			9, 000. 00	9, 000. 00		
Echo Harbor, New Rochelle, N. Y.		3, 043. 97			3, 043. 97	3, 043. 97		
New York, N. Y.		520, 000. 00			520, 000. 00	320, 000. 00		200, 000. 00
Oak Orchard, N. Y.		6, 000. 00			6, 000. 00	6, 000. 00		
Ogdensburgh, N. Y.		14, 750. 00			14, 720. 00	9, 780. 00		4, 970. 00
Olcott, N. Y.		6, 661. 30			6, 661. 30	6, 661. 30		
Oswego, N. Y.		118, 100. 26		96. 66	118, 196. 92	63, 014. 10		55, 182. 82
Plattsburgh, N. Y.		5, 000. 00			5, 000. 00	5, 000. 00		
Port Jefferson, N. Y.		374. 76			374. 76			374. 76
Pultneyville, N. Y.		2. 90			2. 90		2. 90	
Rondout, N. Y.		5, 000. 00			5, 000. 00	5, 000. 00		
Improving break water at Rowe's Point, Lake Champlain, New York		5, 051. 10			5, 051. 10	5, 051. 10		
Improving harbors at—								
Sackett's Harbor, N. Y.		500. 00			500. 00			500. 00
Saugerties, N. Y.		4, 500. 00			4, 500. 00	4, 500. 00		
Sheepshead Bay, New York		6, 500. 00			6, 500. 00	6, 022. 00		478. 00
Tonawanda Bay and Niagara River, New York		79, 700. 00			79, 700. 00	59, 633. 00		20, 067. 00
Wilson, N. Y.		1, 393. 59			1, 393. 59	1, 393. 59		
Improving channel between Staten Island and New Jersey, New York and New Jersey		13, 500. 00			13, 500. 00	13, 500. 00		
Survey of harbor at Atlantic City, N. J.		1, 491. 40			1, 491. 40	500. 00		991. 40
Improving harbors at—								
Raritan Bay, New Jersey		25, 000. 00			25, 000. 00		25, 000. 00	
Erie, Pa.		75, 042. 62			75, 042. 62	35, 156. 00		39, 886. 62

Preservation of the peninsula of Presque Isle, Pennsylvania	59,750.00			59,750.00	59,750.00		
Improving harbor between Philadelphia Pa., and Camden, N. J.	500,000.00			500,000.00	301,000.00	199,000.00	10,000.00
Constructing pier in Delaware Bay, near Lewes, Del.		10,000.00		10,000.00			
Improving Delaware Breakwater, Delaware	45,000.00			45,000.00	45,000.00		
Improving ice-harbor at New Castle, Del.	7,500.00			7,500.00	517.00	6,983.00	
Improving ice-harbor at Reedy Island, Delaware	15,926.90			5,926.90		15,926.90	
Improving harbors at—							
Wilmington, Del.	29,500.00			29,500.00	29,500.00		
Annapolis, Md.	1,524.58			1,524.58		1,524.58	
Baltimore, Md.	60,000.00			60,000.00	20,108.00	39,892.00	
Briton Bay, Leonardtown, Md.	500.00			500.00	500.00		
Entrance of St. Jerome Creek, Maryland	811.40			811.40	811.40		
Norfolk, Va.	14,000.00		18.00	14,018.00	14,018.00		
Beaufort, N. C.	21,000.00			21,000.00	19,000.00	2,000.00	
Edenton Bay, North Carolina	2,447.41			2,447.41		2,447.41	
Improving waterway between New Berne and Beaufort, N. C.	7,500.00			7,500.00	23.00	7,477.00	
Improving harbors at—							
Charleston, S. C.	350,000.00			350,000.00	158,175.00	191,825.00	
Winyan Bay, South Carolina	111,000.00			111,000.00	22,256.00	88,744.00	
Cumberland Sound, Georgia and Florida	34,043.07			34,043.07	34,043.07		
Savannah, Ga.	3,750.00			3,750.00	1,525.00	2,225.00	
Apalachicola Bay, Florida	19,500.00			19,500.00	19,500.00		
Cedar Keys, Fla.	6,500.00			6,500.00	6,500.00		
Key West, Fla.	18,000.00			18,000.00	11,045.00	6,955.00	
Pensacola, Fla.	24,000.00			24,000.00	18,000.00	6,000.00	
St. Augustine, Fla.	30,000.00			30,000.00	30,000.00		
Tampa Bay, Florida	15,000.00			15,000.00	15,000.00		
Mobile, Ala.	105,000.00			105,000.00	105,000.00		
Belozi Bay, Mississippi	13,500.00			13,500.00	42.00	13,458.00	
Aransas Pass and Bay, Texas	40,000.00			40,000.00	103.00	39,897.00	
Brazos Santiago, Tex.	58,000.00			58,000.00	135.00	57,865.00	
Galveston, Tex.	280,000.00			280,000.00	190,000.00	90,000.00	
Improving ship-channel in Galveston Bay, Texas.	20,000.00			20,000.00	5,000.00	15,000.00	
Improving harbors at—							
Sabine Pass, Tex.	78,000.00			78,000.00	78,000.00		
Ashtabula, Ohio	19,000.00		1.20	19,001.20	19,001.20		
Black River, Ohio	1,000.00			1,000.00	1,000.00		
Cleveland, Ohio	49,000.00			49,000.00	49,000.00		
Fairport, Ohio	6,500.00			6,500.00	6,500.00		
Improving ice-harbor at mouth of Muskingum River, Ohio	32,500.00			32,500.00	32,500.00		
Improving harbors at—							
Sandusky City, Ohio	25,000.00			25,000.00	25,000.00		
Toledo, Ohio	141,028.53		.83	141,029.36	141,029.36		
Vermillion, Ohio	1,000.00			1,000.00	1,000.00		
Michigan City, Ind.	82,000.00			82,000.00	79,000.00	3,000.00	
Improving ice-harbor at Dubuque, Iowa	4,503.99			4,503.99		4,503.99	
Carried forward	15,854,674.31	34,087,456.66	1,422,181.69	51,304,312.66	38,568,521.57	1,010,930.76	11,784,860.33

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$15,854,674.31	\$34,087,456.66	\$1,422,181.69	\$51,364,312.66	\$38,568,521.57	\$1,010,930.76	\$11,784,860.33
Improving harbors at—								
Calumet, Ill.....		4,100.00			4,100.00	12.00		4,088.00
Chicago, Ill.....		116,696.75			116,696.75	100,152.00		16,544.75
Waukegan, Ill.....		13,000.00			13,000.00	9,017.00		3,983.00
Improving ice-harbor of refuge at Bell River, Michigan.....		47.10			47.10		47.10	
Mouth of Harbor of Cedar River, Michigan.....		2,335.02			2,335.02	335.02		2,000.00
Improving harbors at—								
Charlevoix, Mich.....		8,000.00			8,000.00	8,000.00		
Cheboygan, Mich.....		21,413.26		3,000.00	24,413.26	6,413.26		18,000.00
Eagle Harbor, Mich.....		2,486.33			2,486.33			2,486.33
Frankfort, Mich.....		5,000.00		6.00	5,006.00	5,006.00		
Grand Haven, Mich.....		25,000.00			25,000.00	25,000.00		
Improving harbor of refuge, Grand Marais Bay, Michigan.....		30,523.22			30,523.22	28,912.00		1,611.22
Improving harbor of refuge, Lake Huron, Michigan.....		45,000.00		76.20	45,076.20	10,136.00		34,940.20
Improving steam launch or tug at harbor of refuge, Lake Huron, Michigan.....		4,098.86			4,098.86			4,098.86
Improving harbors at—								
Ludington, Mich.....		98,504.90			98,504.90	48,504.90		50,000.00
Manistee, Mich.....		10,000.00			10,000.00	10,000.00		
Manistique, Mich.....		3,101.79			3,101.79	601.79		2,500.00
Marquette, Mich.....		32,157.00			32,157.00	27,275.00		4,882.00
Muskegon, Mich.....		39,000.00			39,000.00	39,000.00		
Ontonagon, Mich.....		7,535.80			7,535.80	5,731.00		1,804.80
Pent Water, Mich.....		8,000.90			8,000.00	8,000.00		
Improving harbor of refuge at Portage Lake, Michigan.....		7,000.00			7,000.00	7,000.00		
Improving harbor at—								
St. Joseph, Mich.....		4,000.00			4,000.00	4,000.00		
Saugatuck, Mich.....		3,000.00			3,000.00	3,000.00		
South Haven, Mich.....		7,000.00			7,000.00	7,000.00		
White River, Michigan.....		7,500.00			7,500.00	7,500.00		
Ahnapee, Wis.....		3,000.00			3,000.00	2,019.00		981.00
Ashland, Wis.....		63,655.40			63,655.40	52,161.00		11,494.40
Green Bay, Wis.....		9,000.00			9,000.00	3,000.00		6,000.00
Kenosha, Mich.....		1,000.00			1,000.00	7.00		993.00
Kewaunee, Wis.....		3,000.00			3,000.00	3,000.00		
Removing obstructions, Milwaukee, Wis.....			6,100.00		6,100.00	6,100.00		
Improving harbor at Menomonee, Wis.....		10,187.10			10,187.10	5,213.10		4,974.00
Improving harbor of refuge, Milwaukee, Wis.....		29,000.00			29,000.00	25,013.00		3,987.00

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Improving harbors at—								
Milwaukee, Wis.....	1,000.00				1,000.00	1,000.00		
Oconto, Wis.....	14,181.01				14,181.01	11,181.01		3,000.00
Pensaukee, Wis.....	4,059.92				4,059.92	559.92		3,500.00
Port Washington, Wis.....	5,000.00				5,000.00	5,000.00		
Racine, Wis.....	2,000.00				2,000.00	2,000.00		
Sheboygan, Wis.....	8,000.00				8,000.00	7,008.00		992.00
Improving harbor of refuge, entrance to Sturgeon Bay, Wisconsin.....	2,478.50				2,478.50	2,478.50		
Improving Superior Bay and St. Louis Bay, Wisconsin.....	30,145.70				30,145.70	14,542.00		15,603.70
Examination of Sturgeon Bay and Lake Michigan Ship-Canals.....	3,091.87				3,091.87		3,091.87	
Improving harbors at—								
Agate Bay, Minnesota.....	11,405.40				11,405.40	9,508.00		1,897.40
Duluth, Minn.....	30,344.60				30,344.60	17,041.00		13,303.60
Grand Marais, Minn.....	7,737.50				7,737.50	6,605.00		1,132.50
Improving Humboldt Harbor and Bay, California.....	216,277.84				216,277.84	111,277.84		105,000.00
Improving harbors at—								
Oakland, Cal.....	252,828.00				252,828.00	155,139.00		97,689.00
Redwood, Cal.....			1.40		1.40	1.40		
San Francisco, Cal.....	3,828.57				3,828.57		3,828.57	
Improving breakwater and harbor of refuge between Straits of Fuca and San Francisco, Cal.....	141,373.08				141,373.08			141,373.08
Survey of San Francisco Harbor, San Pablo, and Suisun Bays, Straits of Carquinez, and mouths of San Joaquin and Sacramento Rivers, California.....	1,000.00				1,000.00			1,000.00
Improving harbor at Wilmington, Cal.....	122,686.10				122,686.10	10,295.00		112,391.10
Improving entrance to Coos Bay and Harbor, Oregon.....	63,707.99				63,707.99	63,707.99		
Improving Tillamook Bay, Oregon.....	4,200.00				4,200.00	4,200.00		
Improving Yaquina Bay, Oregon.....	34,981.13				34,981.13	34,981.13		
Improving Bagaduce River, Maine.....	2,800.00				2,800.00			2,800.00
Improving Mooseabec Bar at Jonesport, Me.....	21,360.66				21,360.66	19,860.66		1,500.00
Improving Kennebec River, Maine.....	69,200.00				69,200.00	50,169.00		19,031.00
Improving Lubec Channel, Maine.....	19,500.00				19,500.00	9,003.00		10,497.00
Improving Narraguages River, Maine.....	7,000.00				7,000.00	7,000.00		
Improving Penobscot River, Maine.....	49,000.00				49,000.00	37,005.00		11,995.00
Impr.ving Saco River, Maine.....	7,000.00				7,000.00	7,000.00		
Improving Bellamy River, New Hampshire.....	4,800.00				4,800.00	4,800.00		
Improving Lamprey River, New Hampshire.....	19.42				19.42		19.42	
Improving Otter Creek, Vermont.....	3,048.34				3,048.34	3,048.34		
Improving Ipswich River, Massachusetts.....	2,400.00				2,400.00	5.00		2,395.00
Improving Powow River, Massachusetts.....	3,000.00				3,000.00			3,000.00
Improving Pawcatuck River, Rhode Island.....	8,600.00				8,600.00	8,600.00		
Improving Pawtucket River, Rhode Island.....	30,700.00				30,700.00	30,700.00		
Improving Providence River and Narragansett Bay, Rhode Island.....	34,700.00				34,700.00	34,700.00		
Improving Green Jacket Shoals, Providence River, Rhode Island.....	24,300.00				24,300.00	24,300.00		
Removing obstructions in the Connecticut River, Connecticut.....	2,606.80				2,606.80	2,606.80		
Carried forward.....	17,728,379.27	34,093,556.66	1,425,265.20	53,247,201.22	39,720,954.23	1,017,917.72		12,508,329.27

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$17,728,379.27	\$34,093,556.66	\$1,425,265.29	\$53,247,201.22	\$39,720,954.23	\$1,017,917.72	\$12,508,329.27
Improving Connecticut River, Connecticut.....		5,500.00			5,500.00	5,500.00		
Improving Connecticut River between Hartford and Holyoke, Conn.		8,961.30			8,961.30	21.00		8,940.30
Improving Housatonic River, Connecticut.....		32,000.00			32,000.00	13,519.00		18,481.00
Improving Thames River, Connecticut.....		26,000.00			26,000.00	13,049.00		12,951.00
Improving East Chester Creek, New York.....		6,957.00			6,957.00	16.00		6,941.00
Removing obstructions in East River and Hell Gate, New York.....		183,000.00			183,000.00	103,000.00		80,000.00
Improving Harlem River, New York.....		290,000.90			290,000.00	145,000.00		145,000.00
Improving Hudson River, New York.....		94,000.00			94,000.00	36,000.00		58,000.00
Improving Narrows at Lake Champlain, New York.....		10,000.00			10,000.00	8,011.00		1,989.00
Improving Newtown Creek, New York.....		20,000.00			20,000.00	15,000.00		5,000.00
Improving Niagara River, New York.....		587.52			587.52		587.52	
Improving Manasquan River, New Jersey.....		1,000.00			1,000.00		1,000.00	
Improving Mantua Creek, New Jersey.....		2,900.00			2,900.00	2,900.00		
Improving Maurice River, New Jersey.....		9,500.00			9,500.00	9,500.00		
Improving Passaic River, New Jersey.....		23,187.96			23,187.96	18,483.96		4,704.00
Improving Raccoon River, New Jersey.....		2,242.77			2,242.77			2,242.77
Improving Rancocas River, New Jersey.....		100.00			100.00		100.00	
Improving Raritan River, New Jersey.....		27,646.80			27,646.80	19,217.80		8,429.00
Improving Salem River, New Jersey.....		1,490.66			1,490.66		1,490.66	
Improving Shrewsbury River, New Jersey.....		3,183.00			3,183.00	3,183.00		
Improving South River, New Jersey.....		2,200.00			2,200.00	1,006.00		1,194.00
Improving Woodbury Creek, New Jersey.....		4,549.69			4,549.69		4,549.69	
Improving Delaware River between Philadelphia, Pa. and Camden, N. J.		4,000.00		465.28	4,465.28			4,465.28
Improving Delaware River Pennsylvania and New Jersey.....		145,000.00			145,000.00	93,000.00		52,000.00
Improving Allegheny River, Pennsylvania.....		17,000.00			17,000.00	17,000.00		
Improving dam at Herr's Island, Allegheny River, Pennsylvania.....		69,840.90			69,840.90	36,161.00		33,679.90
Improving Frankford Creek, Pennsylvania.....		264.50			264.50		264.50	
Improving Broad Creek, Delaware.....		4,500.00			4,500.00	4,500.00		
Improving Broad Kill River, Delaware.....		9,500.00			9,500.00	6,022.00		3,478.00
Improving St. Jones River, Delaware.....		14,500.00			14,500.00	14,500.00		
Improving Chester River, Maryland.....		2,958.54			2,958.54			2,958.54
Improving Choptank River, Maryland.....		7,000.00			7,000.00	3,017.00		3,983.00
Improving Corsica Creek, Maryland.....		5,000.00		2.00	5,002.00	5,002.00		
Improving Fairlee Creek, Maryland.....		2,000.00			2,000.00	2,000.00		

Improving Patuxent River, Maryland.....	4,700.00			4,700.00	4,700.00		
Improving Susquehanna River, Near Havre de Grace, Md.....	9,500.00			9,500.00	9,500.00		
Improving water passage between Deals Island and the Mainland, Maryland.....	4,669.91			4,669.91		4,669.91	
Improving water-way from Chincoteague Bay to Indian River Bay, Virginia, Maryland, and Delaware.....	50,000.00			50,000.00	10,050.00		39,950.00
Improving Wicomico River, Maryland.....	816.80	140.26		957.06			957.06
Improving Potomac River.....	130,000.00			130,000.00	125,000.00		5,000.00
Improving Potomac River, at Mt. Vernon, Virginia.....	500.00			500.00	500.00		
Improving Appomattox River, Virginia.....	5,300.00			5,300.00	5,300.00		
Improving Chickahominy River, Virginia.....	200.00			200.00	200.00		
Improving James River, Virginia.....	50,000.00			50,000.00	50,000.00		
Improving Mattaponi River, Virginia.....	500.00			500.00	500.00		
Improving Nansemon River, Virginia.....	6,000.00			6,000.00	5,000.00		1,000.00
Improving Nomini Creek, Virginia.....	500.00			500.00			500.00
Improving Pamunkey Creek, Virginia.....	2,700.00			2,700.00	2,700.00		
Improving Rappahannock River, Virginia.....	12,000.00			12,000.00	9,650.00		2,350.00
Improving Staunton River, Virginia.....	2,300.00	1.00		2,301.00	2,100.00		201.00
Improving York River, Virginia.....	2,500.00			2,500.00	1,400.00		1,100.00
Improving New Landing River, Virginia and North Carolina.....	3,629.69			3,629.69	1,129.69		2,500.00
Improving North River, Virginia and West Virginia.....	3,000.00	2,341.79		5,341.79	3,000.00		2,341.79
Improving Monongahela River, West Virginia and Virginia.....	42,787.10			42,787.10	42,787.10		
Improving Big Sandy River, West Virginia and Virginia.....	16,500.00			16,500.00	5,055.00		11,445.00
Improving Great Kanawha River, West Virginia.....	290,000.00			290,000.00	130,441.00		159,559.00
Improving Guyandotte River, West Virginia.....	1,000.00			1,000.00	1,000.00		
Improving Little Kanawha River, West Virginia.....	10,000.00			10,000.00	10,000.00		
Improving Monongahela River, West Virginia.....	25,000.00			25,000.00	20,076.00		4,924.00
Purchase of Upper Lock and Dam, Monongahela River, West Virginia.....	161,733.13			161,733.13			161,733.13
Cost of condemnation lock and dam, Monongahela River, West Virginia.....	5,000.00			5,000.00	2,466.13		2,533.87
Improving Shenandoah River, West Virginia.....	16,083.40			16,083.40	500.00		15,583.40
Improving Cape Fear River, North Carolina.....	204,000.00	1.50		204,001.50	204,000.00		1.50
Improving Contentment Creek, North Carolina.....	1,000.00	4.00		1,004.00	1,004.00		
Improving Currituck Sound and North River Bar, North Carolina.....	6,750.00			6,750.00	6,750.00		
Improving Lumber River, North Carolina.....	3,000.00			3,000.00	1,010.00		1,990.00
Improving Meherin River, North Carolina.....	415.47			415.47		415.47	
Improving Neuse River, North Carolina.....	14,003.00	4.85		14,007.85	12,034.00		1,973.85
Improving New River, North Carolina.....	3,000.00			3,000.00	10.00		2,990.00
Improving Pamlico and Tar Rivers, North Carolina.....	2,000.00			2,000.00	510.00		1,490.00
Improving Roanoke River, North Carolina and Virginia.....	30,000.00			30,000.00	19,000.00		11,000.00
Improving Roanoke River, North Carolina.....		6.76					6.76
Improving Trent River, North Carolina.....	13.50			13.50			13.50
Improving Yadkin River, North Carolina.....	4,500.00			4,500.00	4,500.00		
Improving Ashley River, South Carolina.....	955.37			955.37	200.00		755.37
Improving Congaree River, South Carolina.....	6,000.00			6,000.00	5,000.00		1,000.00
Carried forward.....	19,897,507.37	34,093,556.66	1,428,232.73	55,419,296.76	40,992,635.91	1,030,995.56	13,395,665.29

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$19,897,507.37	\$34,093,556.66	\$1,428,232.73	\$55,519,296.76	\$40,992,635.91	\$1,030,995.56	\$13,395,665.29
Improving Edisto River, South Carolina		2,000.00			2,000.00	2,000.00		
Improving Great Pee Dee River, South Carolina		11,000.00		11.75	11,011.75	9,000.00		2,011.75
Improving Salkahatchie River, South Carolina		1,000.00			1,000.00	1,000.00		
Improving Santee River, South Carolina		24,500.00		1.80	24,501.80	24,500.00		1.80
Improving Waccamaw River, South Carolina and North Carolina		5,000.00			5,000.00	5,000.00		
Improving Wappoo Cut, South Carolina		1,650.00			1,650.00	4.00		1,646.00
Improving Wateree River, South Carolina		10,000.00			10,000.00	3,028.00		69.72
Improving Altamaha River, Georgia		1,988.90			1,988.90	1,988.90		
Improving Chattahoochie River, Georgia and Alabama		7,000.00			7,000.00	7,000.00		
Improving Coosa River, Georgia and Alabama		35,000.00			35,000.00	35,000.00		
Improving Flint River, Georgia		3,000.00			3,000.00	3,000.00		
Improving Ocmulgee River, Georgia		9,500.00			9,500.00	9,500.00		
Improving Oconee River, Georgia		5,500.25			5,500.25	9,500.00		25
Improving Oostenaula and Coosawattie Rivers, Georgia		499.39			499.39			499.39
Improving Romley Marsh, Georgia		112.20			112.20	112.20		
Improving St. Augustine Creek, Georgia		3,417.66			3,417.66		3,417.66	
Improving Savannah River, Georgia		10,634.24			10,634.24	10,634.24		
Improving Apalachicola River, Florida		1,000.00			1,000.00	1,000.00		
Improving Caloosahatchee River, Florida		6,500.00			6,500.00	6,500.00		
Improving Choctawhatchee River, Florida and Alabama		2,000.00			2,000.00	1,508.00		492.00
Improving Escambia and Conecuh Rivers, Florida and Alabama		7,000.00			7,000.00	6,000.00		1,000.00
Improving inside passage between Fernandina and St. Johns, Fla.		4,434.45			4,434.45		4,434.45	
Improving La Grange Bayou, Florida		4,839.20			4,839.20			4,839.20
Improving Manatee River, Florida		5,000.00			5,000.00	5,000.00		
Improving St. Johns River, Florida		123,930.05			123,930.05	109,000.00		14,930.05
Improving Withlacoochee River, Florida		3,000.00			3,000.00	3,000.00		
Improving Alabama River, Alabama		12,000.00			12,000.00	9,000.00		3,000.00
Improving Black Warrior River, Alabama		54,811.40			54,811.40	50,165.00		4,646.40
Improving Cahawba River, Alabama		7,000.00			7,000.00	18.00		6,982.00
Improving Talapoosa River, Alabama		3,500.00			3,500.00	3,500.00		
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi		21,000.00			21,000.00	21,000.00		
Improving Big Black River, Mississippi		5,000.00		11.00	5,011.00	11.00		5,000.00
Improving Big Sunflower River, Mississippi		1,000.00			1,000.00	1,000.00		
Improving Pascagoula River, Mississippi		22,000.00			22,000.00	12,000.00		10,000.00
Improving Pearl River, Mississippi		8,500.00			8,500.00	4,519.00		3,981.00

REPORT ON THE FINANCES.

Improving Tallahatchie River, Mississippi	1,500.00			1,500.00	1,500.00		
Improving Yazoo River, Mississippi	5,500.00			5,500.00	3,500.00		2,000.00
Improving Bayou Bartholomew, Louisiana	4,000.00			4,000.00	4,000.00		
Improving Bayou Black, Louisiana	319.31			319.31			319.31
Improving Bayou Courtableau, Louisiana	2,500.00			2,500.00	2,500.00		
Improving Bayou D'Arbonne, Louisiana	1,000.00			1,000.00	1,000.00		
Improving Bayou La Fourche, Louisiana	45,461.05			45,461.05	10,107.00		35,354.05
Improving Bayou Plaquemine, Louisiana	89,000.00			89,000.00	45,170.00		43,830.00
Improving Bayou Teche, Louisiana	462.08			462.08			462.08
Improving Bayou Terrebonne, Louisiana	3,000.00			3,000.00	8.00		2,992.00
Connecting Bayou Teche with Grand Lake, Louisiana	22,100.05			22,100.05			22,100.05
Improving Calcasieu River and Pass, Louisiana	10,000.00			10,000.00	23.00		9,977.00
Improving Red River, Louisiana and Arkansas	58,500.00			58,500.00	47,500.00		11,000.00
Improving mouth of Brazos River, Texas	16,651.57			16,651.57			16,651.57
Improving Neches River, Texas	4,167.84			4,167.84	10.00		4,157.84
Improving Passo Carolla, Texas	35,449.78			35,449.78	81.00		35,368.78
Improving Trinity River, Texas	12,000.00			12,000.00			
Improving Arkansas River, Arkansas	118,000.00	13.60		118,013.60	59,786.00		58,227.60
Removing obstructions in Arkansas River, Arkansas and Kansas	10,000.00			10,000.00	9,029.00		971.00
Improving Black River, Arkansas and Missouri	1,000.00			1,000.00	1,000.00		
Improving Cache River, Arkansas	2,000.00	3.00		2,003.00	2,003.00		
Improving Little Red River, Arkansas	1,087.10			1,087.10	1,087.10		
Improving Ouachita River, Arkansas	8,500.00			8,500.00	7,000.00		1,500.00
Improving Ouachita River, Arkansas and Louisiana	12,500.00			12,500.00	5,500.00		7,000.00
Improving Petit Jean River, Arkansas	2,200.00			2,200.00	6.00		2,194.00
Improving St. Frances River, Arkansas	2,000.00	91.37		2,091.37	2,091.37		
Improving Saline River, Arkansas	55			55		55	
Improving White River, above Buffalo Shoals, Arkansas	60			60		60	
Improving White River, Arkansas	15,500.00	14.32		15,514.32	14,545.63		968.69
Improving Big Hatchee River, Tennessee	2,500.00			2,500.00	2,500.00		
Improving Caney Fork River, Tennessee	1,500.00			1,500.00	1,500.00		
Improving Cumberland River, above mouth of the Jellico, Tennessee	5,000.00			5,000.00			5,000.00
Improving Cumberland River above Nashville, Tenn.	245,000.00			245,000.00	23,000.00		222,000.00
Improving Cumberland River below Nashville, Tenn.	7,500.00			7,500.00	5,520.00		1,980.00
Improving Duck River, Tennessee	35.72			35.72		35.72	
Improving French Broad River, Tennessee	2,000.00			2,000.00	2,000.00		
Improving Hiawasse River, Tenn.	1,000.00			1,000.00	1,000.00		
Improving Red River, Tennessee	23.68			23.68		23.68	
Improving Tennessee River above Chattanooga, Tenn.	9,000.00			9,000.00	7,000.00		2,000.00
Improving Tennessee River below Chattanooga, Tenn.	150,000.00			150,000.00	135,000.00		15,000.00
Improving Kentucky River, Kentucky	140,129.90			140,129.90	140,129.90		
Improving Licking River, Kentucky	1,500.00			1,500.00	1,500.00		
Improving Tradewater River, Kentucky	4,000.00			4,000.00	2,015.00		1,985.00
Improving Muskingum River, Ohio	96,000.00			96,000.00	59,392.00		36,608.00
Survey of the Ohio below Pittsburgh, Ohio	8,000.00	1,565.92		9,565.92			9,565.92
Improving Ohio River, Ohio	314,658.84			314,658.84	183,807.00		130,851.84
Improving falls of the Ohio near Louisville, Ky., Ohio	247,000.00			247,000.00	92,601.00		154,399.00
Improving Rocky River, Ohio	119.31			119.31		119.31	
Carried forward	22,045,192.49	34,093,556.66	1,429,945.49	57,508,694.64	42,233,536.25	1,039,027.53	14,296,130.86

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$22, 045, 192. 49	\$34, 093, 556. 66	\$1, 429, 945. 49	\$57, 568, 694. 64	\$42, 233, 536. 25	\$1, 039, 027. 53	\$14, 296, 130. 86
Improving Sandusky River, Ohio.....		628. 47			628. 47	628. 47		
Improving Calumet River, Illinois.....		50, 000. 00			50, 000. 00	12, 818. 20		37, 181. 80
Improving Calumet River, Illinois and Indiana.....		47, 197. 80			47, 197. 80	47, 197. 80		
Improving Illinois River, Illinois.....		86, 826. 15			86, 826. 15	83, 379. 00		3, 447. 15
Examination of Illinois and Michigan, and Hennepin Canals.....		9, 397. 44			9, 397. 44	9, 300. 00		97. 44
Improving Wabash River, Illinois and Indiana.....		26, 500. 00			26, 500. 00	20, 569. 00		5, 931. 00
Improving White River, Indiana.....		5, 000. 00			5, 000. 00	12. 00		4, 988. 00
Mississippi River Commission.....	*1888	57. 80		4, 214. 39	4, 272. 19			4, 272. 19
Do.....		3, 500. 00			3, 500. 00	3, 500. 00		
Survey of the Mississippi River.....		39, 000. 00			39, 000. 00	39, 000. 00		
Examinations and survey of South Pass, Mississippi River.....			10, 000. 00		10, 000. 00	10, 000. 00		
Improving Mississippi River.....		1, 553, 679. 89			1, 553, 679. 89	1, 295, 975. 93		257, 703. 86
Removing obstructions in the Mississippi River.....		30, 000. 00	100, 000. 00		130, 000. 00	85, 000. 00		45, 000. 00
Reservoirs at headwaters of the Mississippi River.....		21, 456. 15			21, 456. 15	13, 456. 15		8, 000. 00
Improving Mississippi River from St. Paul to Des Moines Rapids.....		2, 248. 40		123. 73	2, 372. 13	52. 52		2, 319. 61
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River.....		79, 000. 00			79, 000. 00	60, 306. 00		18, 694. 00
Improving Des Moines Rapids, Mississippi River.....		29, 000. 00			29, 000. 00	29, 000. 00		
Improving Mississippi River above the falls of St. Anthony.....		1, 000. 00			1, 000. 00	1, 000. 00		
Improving Mississippi River from Minneapolis to Des Moines Rapids.....		452, 000. 00			452, 000. 00	395, 970. 00		56, 030. 00
Improving Mississippi River between the mouths of the Ohio and Illinois rivers.....		208, 718. 97			208, 718. 97	120, 550. 97		88, 168. 00
Gauging the water of the Lower Mississippi and its tributaries.....		4, 500. 00	6, 000. 00		10, 500. 00	6, 833. 71		3, 666. 29
Operating snag and dredge boats in Upper Mississippi River.....			25, 000. 00		25, 000. 00	25, 000. 00		
Improving Gasconade River, Missouri.....		2, 500. 00			2, 500. 00	2, 500. 00		
Improving Little River, Missouri and Arkansas.....		4, 900. 00			4, 900. 00	3, 103. 93		1, 796. 07
Survey of Missouri River above Missouri River Falls.....		15, 000. 00			15, 000. 00			15, 000. 00
Improving Missouri River.....		588, 230. 81			588, 230. 81	500, 441. 35		87, 789. 46
Removing obstructions in the Missouri River.....		1, 982. 80			1, 982. 80	1, 982. 80		
Improving Osage River, Missouri.....		4, 000. 00			4, 000. 00	2, 011. 00		1, 989. 00
Improving St. Francis River, Missouri.....		1, 000. 00		5. 00	1, 005. 00	1, 005. 00		
Removing obstructions in the Missouri River from St. Joseph to mouth.....			75, 000. 00		75, 000. 00	15, 500. 00		59, 500. 00

Improving Clinton River, Michigan	13,400.00			13,400.00	13,400.00		
Improving Detroit River, Michigan	80,000.00			80,000.00	80,000.00		
Improving Hay Lake channel, Sault Ste. Marie's River, Michigan	450,000.00			450,000.00	150,440.00		299,560.00
Improving Saginaw River, Michigan	34,000.00			34,000.00	34,000.00		
Improving St. Clair Flats Canal Michigan	30,000.00			30,000.00	29,000.00		1,000.00
Improving St. Joseph River, Michigan	1,400.00			1,400.00	1,400.00		
Improving St. Mary's River, Michigan	970,000.00			970,000.00	141,471.00		828,529.00
Improving St. Mary's River and St. Mary's Falls Canal, Michigan	182.31			182.31			182.31
Examination of Portage Lake and Lake Superior Ship Canals	5,128.70			5,128.70			5,128.70
Improving Chippewa River, Wisconsin	600.00			600.00			600.00
Improving Fox River, Wisconsin	43,000.00			43,000.00	37,000.00		6,000.00
Improving Fox and Wisconsin rivers, Wisconsin	5,000.00			5,000.00	3,000.00		2,000.00
Improving St. Croix River, Wisconsin and Minnesota	100.00			100.00	100.00		
Improving Minnesota River, Minnesota	9,967.00			9,967.00			9,967.00
Improving Red River of the North, Minnesota and Dakota	15,500.00			15,500.00	15,500.00		
Improving St. Anthony's Falls, Minnesota	86.83			86.83		86.83	
Improving Yellowstone River, Montana and Dakota	11,800.00			11,800.00			11,800.00
Improving Napa River, California	3,000.00			3,000.00			3,000.00
Improving Petaluma Creek, California	2,000.00			2,000.00			2,000.00
Improving Sacramento and Feather Rivers, California	113,731.35			113,731.35	61,733.25		51,998.10
Improving San Joaquin River, California	9,105.64			9,105.64	9,004.66		100.98
Gauging the waters of the Columbia River, Oregon	1,500.00			1,500.00	500.00		1,000.00
Examination and survey of the Columbia River, Oregon	3,600.00		834.39	4,434.39	1,500.00		2,934.39
Improving mouth of the Columbia River, Oregon and Washington	229,988.85	75,000.00		304,988.85	294,988.85		10,000.00
Improving Columbia River at Cascades, Oregon	85,302.60			85,302.60	85,302.60		
Improving Columbia and Lower Willamette rivers below Portland, Oregon	34,992.04			34,992.04	29,090.00		5,902.04
Improving Umpqua River, Oregon	1,974.04			1,974.04	1,977.04		
Improving Willamette River above Portland, Oregon	7,997.84			7,997.84	7,918.73		79.11
Improving Chehalis River, Washington	998.87			998.87	998.87		
Improving Skagit, Steilquamish, Nooksack, Snohom- ish, and Snoqualmie rivers, Washington	2,999.18			2,999.18	9.00		2,990.18
Total military establishment	27,479,872.42	34,384,556.66	1,435,123.00	63,299,552.08	46,017,961.08	1,039,114.36	16,242,476.64
NAVAL ESTABLISHMENT.							
Pay of the Navy, certified claims	99,880.23			99,880.23	3,880.25		95,999.98
Pay of the Navy, act March 3, 1885	112.12		75.00	187.12			187.12
Pay of the Navy	1887 502.19		557.68	1,059.87	895.83		64.04
Do	1888 571,595.59		23,490.28	595,085.87	595,018.92		66.95
Do	1889 1,567,027.91		633,154.28	2,200,182.19	2,070,816.20		129,365.99
Do	1890	7,250,000.00	426,331.34	7,676,331.34	6,563,822.06		1,112,509.28
Carried forward	2,239,118.04	7,250,000.00	1,083,608.58	10,572,726.62	9,234,533.26		1,338,193.36

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$2, 230, 118. 04	\$7, 250, 000. 00	\$1, 083, 608. 58	\$10, 572, 726. 62	\$9, 234, 533. 26		\$1, 338, 193. 36
Pay miscellaneous, certified claims		2. 56			2. 56	2. 56		
Pay miscellaneous	1886	4. 57			4. 57	4. 57		
Do	1887	839. 86			839. 86	4. 31		835. 55
Do	1888	297. 92		842. 38	1, 140. 30	210. 96		929. 34
Do	1889	9, 506. 98		2, 620. 87	12, 127. 85	10, 975. 74		1, 152. 11
Do	1890		225, 000. 00	2, 641. 54	227, 641. 54	222, 641. 41		5, 000. 13
Contingent Navy	1888	3, 240. 74		150. 34	3, 400. 08	30. 20	3, 369. 88	
Do	1889	5, 045. 62			5, 045. 62	4, 992. 69		52. 93
Do	1890		7, 000. 00		7, 000. 00	3, 870. 28		3, 129. 72
Marine Corps:								
Pay, certified claims		23. 20			23. 20			23. 20
Pay	(*)	188, 352. 23		14, 014. 21	202, 366. 44	3, 913. 54		198, 452. 90
Do	1887	15, 124. 26		2, 333. 78	17, 458. 04	301. 79		17, 156. 25
Do	1888	35, 397. 06		11, 849. 26	47, 246. 32	38, 320. 99		8, 925. 33
Do	1889	112, 533. 24		63, 558. 79	176, 092. 03	143, 046. 61		33, 045. 42
Do	1890		685, 708. 35	22, 901. 57	708, 609. 92	619, 219. 55		89, 390. 37
Provisions	1885	7. 50			7. 50	7. 50		
Do	1887			7. 50	7. 50		7. 50	
Do	1888	3, 471. 66			3, 471. 66	7. 50	3, 464. 16	
Do	1889	2, 493. 50		642. 26	3, 135. 76	3, 009. 08		126. 68
Do	1890		63, 863. 25	461. 85	64, 325. 10	64, 325. 10		
Clothing	1888	4, 227. 31			4, 227. 31	8. 75	4, 218. 56	
Do	1889			5, 381. 67	5, 381. 67	2, 000. 00		3, 381. 67
Do	1890		65, 000. 00	3, 029. 16	68, 029. 16	67, 838. 51		190. 65
Fuel	1888	157. 03		57. 00	214. 03		214. 03	
Do	1889	57. 00		3, 268. 45	3, 325. 45	3, 325. 39		. 06
Do	1890		18, 000. 00	453. 34	18, 453. 34	18, 429. 19		24. 15
Military stores	1888	41. 50		41. 50	41. 50		41. 50	
Do	1889	54. 00		311. 50	365. 50	83. 22		282. 28
Do	1890		12, 000. 00	485. 79	12, 485. 79	12, 419. 95		15. 84
Transportation and recruiting, certified claims		5. 00			5. 00			5. 00
Transportation and recruiting	1885	112. 00			112. 00		112. 00	
Do	1885	50. 83			50. 83		33. 83	17. 00
Do	1889	285. 40		698. 45	983. 85	606. 14		377. 71
Do	1890		10, 000. 00	51. 18	10, 051. 18	10, 027. 92		23. 26
Repairs of barracks	1887	60. 16			60. 16		60. 16	
Do	1888	62. 18			62. 18		62. 18	
Do	1889	10. 00		187. 41	197. 41	31. 10		166. 31
Do	1890		16, 780. 00	38. 98	16, 818. 98	16, 806. 67		12. 31

Repairs of marine barracks, Brooklyn, N. Y	19,000.00			19,000.00	19,000.00		
Marine barracks, Norfolk, Va	44,000.00			44,000.00	29,000.00		15,000.00
Marine Corps:							
Forage	1888 631.22			631.22		631.22	
Do	1889		286.82	286.82	244.45		42.37
Do	1890	3,500.00	230.24	3,730.24	3,730.24		
Hire of quarters	1888 119.50			119.50		119.50	
Do	1889		309.83	309.83	2.08		307.80
Do	1890	6,624.00	60.00	6,684.00	6,624.00		60.00
Contingent, certified claims	1888 12.93			12.93			12.93
Contingent	1885 .72			.72		.72	
Do	1886 137.83			137.83	117.82	20.01	
Do	1887	34.98		34.98			
Do	1888 282.04			282.04	34.67	247.37	
Do	1889 341.33		177.64	518.97	436.76		82.21
Do	1890	27,560.00	1.8.02	27,628.02	27,488.21		139.81
Naval Academy:							
Pay	1888 2,194.20			2,194.20		2,194.20	
Do	1889 313.45		1,027.98	1,341.43	160.94		1,180.49
Do	1890	104,013.45		104,013.45	103,157.85		855.60
Special course	1888 5,000.00			5,000.00		5,000.00	
Do	1889 1,863.70		111.00	1,974.70	529.34		1,445.36
Do	1890	5,000.00		5,000.00	2,199.41		2,800.59
Repairs	1888 49.49			49.49		49.49	
Do	1889 6,385.09			6,385.09	6,379.01		6.08
Do	1890	21,000.00		21,000.00	18,751.17		2,248.83
Heating and lighting	1888 .16			.16		.16	
Do	1889 503.80			503.80	483.53		20.27
Do	1890	17,000.00	750.02	17,750.02	16,494.63		1,255.39
Furniture for cadets' quarters	1890	2,500.00		2,500.00	2,499.92		.08
Boat-house for steam-launch	1888 24,537.05		.68	24,537.73	24,536.38	1.35	
Library	1888 .57			.57		.57	
Do	1889 429.57			429.57	387.32		42.25
Chemistry	1888 143.52			143.52	90.00	53.52	
Do	1889 174.49		90.00	264.49	264.49		
Stationery	1888 118.52			118.52	118.52		
Stores	1888 1.15			1.15		1.15	
Do	1889 23.77			23.77	12.63		11.14
Materials	1888 2.79			2.79		2.79	
Do	1889 40.42			40.42	29.90		10.52
Miscellaneous	1888 46.63			46.63		46.63	
Do	1889 2,589.31		.31	2,589.62	2,576.16		13.46
Board of Visitors	1886 8.07			8.07		8.07	
Do	1888 382.20			382.20		382.20	
Do	1889		26.81	26.84			26.84
Contingent, certified claims	1888 .18			.18		.18	
Do	1890	41,800.00		41,800.00	37,402.41		4,397.59
Purchase of land adjoining Naval Academy	1888 90,000.00			90,000.00			90,000.00
Carried forward	2,819,924.05	8,582,324.03	1,222,745.24	12,624,993.32	10,783,781.23	20,342.77	1,820,869.32

*No year.

†And prior years.

REGISTER.

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BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
NAVAL ESTABLISHMENT—continued.								
Brought forward		\$2, 819, 924. 05	\$8, 582, 324. 03	\$1, 222, 745. 24	\$12, 624, 993. 32	\$10, 783, 781. 23	\$20, 842. 77	\$1, 820, 869. 32
Navigation and navigation supplies	1887*			197. 86	197. 86		197. 86	
Do	1888	282. 58			282. 58	140. 10	142. 48	
Do	1889	5, 635. 68		917. 56	6, 553. 24	6, 458. 79		94. 45
Do	1890		106, 000. 00	1, 107. 65	107, 107. 65	76, 448. 19		30, 659. 46
Bureau of Navigation:								
Civil establishment	1888	29. 80			29. 80		29. 80	
Do	1889	68. 76			68. 76			68. 76
Do	1890		9, 000. 00	163. 84	9, 163. 84	8, 921. 33		242. 51
Contingent, certified claims		. 80			. 80			. 80
Do	1886	224. 38			224. 38	205. 79	18. 59	
Do	1887		158. 62		158. 62	158. 62		
Do	1888	1, 530. 05		300. 63	1, 830. 68	271. 81	1, 558. 87	
Do	1889	2, 228. 45		3. 00	2, 231. 45	1, 587. 92		643. 53
Do	1890		5, 000. 00	. 41	5, 000. 41	3, 845. 31		1, 155. 10
Ocean surveys, Bureau of Navigation		1, 262. 04	5, 000. 00	1, 108. 23	7, 370. 27	7, 333. 50		36. 77
Publication of surveys, of the Mexican coast		100. 35		4. 06	104. 41			104. 41
Publication of surveys, Bureau of Navigation			5, 000. 00		5, 000. 00	4, 674. 65		325. 35
Survey of the west coast of Mexico		4. 65			4. 65		4. 65	
Observation of the transit of Venus		95. 59		277. 50	373. 09			373. 09
Observations, eclipse of the sun December 22, 1889		5, 000. 00			5, 000. 00	4, 525. 06		474. 94
New Naval Observatory		353, 291. 52			353, 291. 52	140, 391. 92		212, 899. 60
Ordnance and ordnance stores	1888	21, 060. 35		1, 166. 58	22, 226. 93	391. 23	21, 835. 70	
Do	1889	19, 942. 39		686. 63	20, 629. 02	13, 395. 96		7, 233. 06
Do	1890		141, 000. 00	45. 02	141, 045. 02	130, 127. 03		10, 917. 99
Bureau of Ordnance:								
Civil establishment	1888	325. 48			325. 48		325. 48	
Do	1889	677. 46			677. 46	9. 83		687. 63
Do	1890		24, 525. 00		24, 525. 00	20, 998. 66		3, 526. 34
Contingent, certified claims		1. 14			1. 14			1. 14
Contingent	1885	17. 90			17. 90		17. 90	
Do	1886	417. 31			417. 31	342. 94	74. 37	
Do	1887	464. 79			464. 79	50. 05	395. 52	19. 22
Do	1887*			1. 85	1. 85		1. 85	
Do	1888	1, 940. 93		20. 34	1, 961. 27	44. 03		1, 917. 24
Do	1889	978. 62		848. 18	1, 826. 80	1, 803. 80		23. 00
Do	1890		8, 000. 00		8, 000. 00	5, 807. 73		2, 192. 27
Repairs	1888	494. 31			494. 31	26. 61	467. 70	
Do	1889	3, 090. 34		63. 49	3, 153. 83	891. 39		2, 262. 44
Do	1890		15, 000. 00		15, 000. 00	8, 944. 77		6, 055. 23

Torpedo Corps	1888	1,000.95			1,000.95		1,000.95	
Do	1889	18,144.04		32.95	18,176.99	16,710.10		1,466.89
Do	1890		75,000.00		75,000.00	53,806.15		21,193.85
Building naval torpedo stations and war college		100,000.00			100,000.00			100,000.00
Torpedoes, Bureau of Ordnance		45,589.65		74.50	45,604.15	4,920.30		40,743.85
Naval proving ground, Bureau of Ordnance		40,000.00			40,000.00	9,056.92		30,963.08
Ordnance materials, proceeds of sales		43,202.94	311.30		43,514.24	32,883.61		10,630.63
Sale of small-arms		1,949.61			1,949.61	1,810.55		139.06
Breech-loading rifle cannon		9,037.67			9,037.67	1,000.00		8,037.67
Wire-wound gun		4,000.00			4,000.00	600.00		3,400.00
Testing American armor		24,917.03			24,917.03	3,914.94		21,002.09
Testing Clark's deflective turret		1,764.70			1,764.70	1,239.70		525.00
Ammunition for the <i>Vesuvius</i>		12,000.00			12,000.00			12,000.00
Modern guns and ammunition		105,000.00			105,000.00	13,905.61		91,094.39
Steel cruisers:								
Construction and repair		1,143.33			1,143.33	245.00		898.33
Machinery		3.86			3.86		3.86	
Equipment and recruiting		1,327.75			1,327.75	1,327.75		
Navigation		1,016.60	250.00		1,266.60	5.08		801.52
Ordnance		30,381.22			30,381.22	18,552.15		11,829.07
Ordnance, powder for the <i>Boston</i>		63.38			63.38			63.38
Ordnance, freight and material		137.68			137.68		137.68	
Ordnance, foreign and domestic bills		5.60			5.60		5.60	
Ordnance, existing contracts		72.77			72.77		72.77	
Increase of the Navy, vessels authorized March 3, 1885		5,939.11	14.32		5,953.43	5,953.43		
Vessels and monitors, act August 3, 1886		406,308.00	2,694.65		409,002.65	247,409.02		161,593.63
Gun-boats and cruisers authorized March 3, 1887		42,717.09	511.50		43,228.59	43,228.59		
Vessels for coast and harbor defense, act March 3, 1887		982,183.57	108.00		982,291.57	449,192.64		533,098.93
Monitors and vessels authorized, acts March 3, 1885, and August 3, 1886		1,663,936.92	1,637.19		1,665,574.11	1,126,220.87		539,353.24
Increase of the Navy:								
Armament		1,378,362.40	5,749.15		1,384,111.55	1,055,752.88		328,358.67
Armor and gun-boats		3,998,431.10			3,998,431.10	128,042.38		3,870,388.72
Armor and armament		4,500,000.00	322.28		4,500,322.28	511,100.13		3,989,222.15
Construction and machinery		6,699,709.48	25.00		6,699,734.48	3,105,264.86		3,594,469.62
Steel practice vessels		260,000.00			260,000.00			260,000.00
Gun plant, navy-yard, Washington, D. C.		625,000.00	1.59		625,001.59	149,122.23		475,879.36
Rapid-twist guns and re-enforce cartridges			50,000.00		50,000.00			50,000.00
Equipment of vessels	1888	53,234.00		361.76	53,595.76	506.53	53,089.23	
Do	1889	96,192.88		4,185.21	100,378.09	100,360.45		17.64
Do	1890		675,000.00	30,709.41	705,709.41	385,630.05		320,079.36
Bureau of Equipment and Recruiting:								
Transportation and recruiting	1885	25.00			25.00		25.00	
Do	1888	16.01			16.01	7.00	9.01	
Do	1889	1,626.77		1,573.28	3,000.05	2,695.36		304.69
Do	1890		30,000.00	3,939.46	33,939.46	33,434.12		505.34
Civil establishment	1888	99.95			99.95		99.95	
Do	1889	98.79		128.24	227.03			227.03
Carried forward		24,893,729.57	9,781,318.95	1,281,776.56	35,406,825.08	18,725,916.65	99,857.59	16,581,050.84

*And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

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REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
NAVAL ESTABLISHMENTS—continued.								
Brought forward		\$24,393,729.57	\$9,731,318.95	\$1,281,776.56	\$35,406,825.08	\$18,725,916.65	\$99,857.59	\$16,581,050.84
Bureau of Navigation and Recruiting—continued.								
Civil establishment	1890		11,525.00	2.13	11,527.13	11,527.00		.13
Contingent, certified claims		8.86			8.86			8.86
Contingent	1886	408.58			408.58	359.97	48.61	
Do	1888	318.58		300.00	618.58	5.52	613.06	
Do	1889	6,843.92		101.15	6,945.07	6,798.31		146.76
Do	1890		15,000.00	1.08	15,001.08	9,595.75		5,405.33
Maintenance of yard and docks, certified claims		107.72			107.72			107.72
Maintenance of yards and docks	1887*			.41	.41		.41	
Do	1888	1,894.49		.44	1,894.93	168.68	1,726.25	
Do	1889	14,847.16		538.71	15,385.87	14,631.34		754.53
Do	1890		165,000.00	1,502.06	166,502.06	144,615.92		21,886.14
Bureau of Yards and Docks:								
Civil establishment	1888	1,425.86			1,425.86	10.00	1,415.86	
Do	1889	1,469.36		172.28	1,641.64	91.00		1,550.64
Do	1890		46,754.60		46,754.60	46,536.79		217.81
Contingent	1887*			798.57	798.57		798.57	
Do	1888	7,770.97			7,770.97		7,770.97	
Do	1889	912.84		7.30	920.14	912.75		7.39
Do	1890		20,000.00		20,000.00	9,449.26		10,550.74
Naval station and coaling depot, Port Royal, S. C.		900.50	2,000.00		2,900.50	2,900.00		.50
Naval station and coaling depot, Isthmus of Panama		200,000.00			200,000.00			200,000.00
Naval station, Key West, Fla.			8,000.00		8,000.00	6,740.10		1,259.90
Naval station, Pago Pago, Samoa		92,741.68			92,741.68	24,291.95		68,449.73
Naval training station, Coaster's Harbor Island, R. I.	1888	44.40			44.40		44.40	
Do	1889	3,449.76			3,449.76	2,962.25		487.51
Do	1890		20,000.00		20,000.00	15,726.26		4,273.74
Naval War College	1889	4,441.71			4,441.71	696.45		3,745.26
Navy-yard:								
Boston, Mass.			28,610.00		28,610.00	25,694.92		2,915.08
Boston, Mass., water pipes		685.40		202.17	887.57	887.57		
Boston, Mass., dry-dock		18,083.53			18,083.53	523.22		17,560.31
Brooklyn, N. Y.	1887	4,220.89			4,220.89	3,985.50		235.39
Brooklyn, N. Y., act of September 7, 1888		72,485.21	55,000.00	1.00	127,486.21	122,227.31		5,258.90
Brooklyn, N. Y., act of March 3, 1889			50,000.00		50,000.00	28,090.63		21,909.37
League Island, Pa.		67,307.92	101,416.40	.50	168,724.82	32,409.02		136,315.80
League Island, Pa., timber dry-dock		522,730.75			522,730.75	310,894.32		211,836.43
Norfolk, Va.		85,185.59	16,000.00	575.00	101,760.59	87,365.23		14,395.36
Washington, D. C.		1,000.00	15,000.00		16,000.00	15,983.85		16.12

Norfolk, Va., improvement of construction plant.....			50,000.00		50,000.00	16,369.48		33,630.52
Mare Island, Cal.....	1886	17,772.75			17,772.75			17,772.75
Do.....	1887	5,945.40			5,945.40	2,253.61		3,691.79
Do.....		94,294.42	65,755.40	329.06	160,378.88	108,761.47		51,617.41
Mare Island, Cal., improvement of plant.....		99,542.60			99,542.60	55,829.34		43,713.26
Mare Island, Cal., officers' quarters.....				2.03		2.03	2.03	
Electric lighting of navy-yards.....		60,000.00		1,094.48	61,094.48	17,702.23		43,392.25
Adjustable steam dock.....		30,000.00			30,000.00	27,000.00		3,000.00
Timber dry-docks.....		179,600.42		12	179,600.54	179,357.90		242.64
Examinations on new navy-yards and dry-docks.....		5,967.81		1,413.00	7,380.90	2,901.67		4,479.23
Naval wharf, Key West, Fla.....		798.57			798.57	798.57		
Naval Asylum, Philadelphia, Pa.....	1888	3,178.58			3,178.58		3,178.58	
Do.....	1889	36,134.05		24.40	36,134.45	31,780.55		4,353.90
Do.....	1890	68,517.00		.44	68,517.44	57,441.35		11,076.09
Repairs and preservation of navy-yards.....	1888	11,269.73		91.60	11,361.33	349.92	11,011.41	
Do.....	1889	28,616.87		2,768.74	31,385.61	23,713.42		7,672.19
Do.....	1890		225,000.00	1,346.74	226,346.74	204,694.21		21,652.53
Enlistment bounties to seamen, certified claims.....		108.33			108.33			108.33
Medical Department.....	1888	4,406.50			4,406.50		4,406.50	
Do.....	1889	3,102.27		4,984.96	8,087.23	8,081.34		5.89
Do.....	1890		57,500.00	28.56	57,528.56	55,605.96		3,922.60
Naval Hospital fund.....	1888	.21			.21		.21	
Naval hospital fund, act March 2, 1889.....			20,000.00		20,000.00	20,000.00		
Naval hospital fund.....		210,307.60	67,522.49		277,830.09	60,975.20		216,854.89
Bureau of Medicine and Surgery:								
Repairs.....	1888	182.92			182.92		182.92	
Do.....	1889	8,588.86		87.01	8,675.87	8,177.76		498.11
Do.....	1890		20,000.00		20,000.00	19,258.15		741.85
Contingent, certified claims.....		15.45			15.45			15.45
Contingent.....	1887*			18.98	18.98		18.98	
Do.....	1888	817.41			817.41	744.39	73.02	
Do.....	1889	5,668.40		834.86	6,503.26	6,503.26		
Do.....	1890		25,000.00	68.35	25,068.35	20,438.49		4,629.86
Naval Hospital, Widow's Island, Me.....		2,895.41			2,895.41	2,025.95		869.46
Sick quarters, navy-yard, Portsmouth, N. H.....		35,000.00			35,000.00			35,000.00
Repairs to the sea-wall, naval hospital, Norfolk, Va.....		9,437.88			9,437.88	9,437.88		
Provisions, Navy, certified claims.....		1,594.96			1,594.96	483.77		1,111.19
Provisions, Navy.....	1885	338.81			338.81	301.47	37.34	
Do.....	1888	101,661.28		203.92	101,865.20	195.35	101,699.85	
Do.....	1889	384,781.83		15,369.60	400,651.43	400,623.93		27.50
Do.....	1890		1,055,000.00	6,667.67	1,061,667.67	932,241.06		129,426.61
Clothing, Navy.....		106,797.82	185,673.84	10.00	382,481.66	310,743.60		71,738.06
Bureau of Provisions and Clothing:								
Small stores.....		56,707.62	45,451.34		102,158.96	73,003.53		29,155.43
Civil establishment.....	1888	2,230.64			2,230.64		2,230.64	
Do.....	1889	1,777.17		834.28	2,611.45			2,611.45
Do.....	1890		66,510.03		66,510.03	66,073.98		436.05
Contingent, certified claims.....		32.02			32.02			32.02
Carried forward.....		27,171,082.84	12,169,038.05	1,322,658.25	40,662,779.14	22,373,866.31	235,087.20	18,053,825.63

* And prior years.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1889, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1889.	Appropriations for the fiscal year ending June 30, 1890.	Repayments during the fiscal year ending June 30, 1890.	Aggregate available during the fiscal year ending June 30, 1890.	Payments during the fiscal year ending June 30, 1890.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1890.
NAVAL ESTABLISHMENTS—continued.								
Brought forward.....		\$27,171,082.84	\$12,169,038.05	\$1,322,658.25	\$40,662,779.14	\$22,373,866.31	\$235,087.20	\$18,053,825.63
Bureau of Provisions and Clothing—Continued.								
Contingent.....	*1887			2.24	2.24		2.24	
Do.....	{1887 1888}	1,018.05			1,018.05	476.00	542.05	
Do.....	1888	153.61		11.65	165.26	116.97	48.29	
Do.....	1889	2,659.10		522.95	3,182.05	3,016.32		165.73
Do.....	{1889 1890}	11,731.40		1,000.00	12,731.40	11,035.51		1,695.89
Do.....	1890		40,000.00	382.20	40,382.20	28,962.23		11,419.97
Construction and repair, act June 14, 1878.		56,644.10			56,644.10			56,644.10
Construction and repair.....	1886	189.90			189.90	177.34		12.56
Do.....	*1887			1.90	1.90		1.90	
Do.....	1888	35,825.55		925.00	36,750.55	5,180.21	31,570.34	
Do.....	1889	70,734.01		5,612.25	76,346.26	67,802.30		8,543.96
Do.....	{1889 1890}	9,095.06		8.11	9,103.17			
Do.....	1890		900,000.00	48,676.26	948,676.26	822,763.83		125,912.43
Repairs of vessels.....				298.57	298.57		298.57	
Civil establishment, Bureau of Construction and Repair.	1888	719.71			719.71		719.71	
Do.....	1889	237.06		321.53	558.59			558.59
Do.....	1890		19,972.50		19,972.50	19,737.82		234.68
Bureau of Steam Engineering, act June 14, 1878.		17,227.41			17,227.41	9,055.89		8,171.52
Bureau of Steam Engineering, certified claims		626.57			626.57			626.57
Bureau of Steam Engineering.....	*1887			97.42	97.42		97.42	
Do.....	1888	37,472.82		1.25	37,474.07	1,559.01	35,915.06	
Do.....	1889	64,494.22		2,333.62	66,827.84	63,304.93		3,522.91
Do.....	1890		605,000.00	14,671.87	619,671.87	532,320.33		87,351.54
Civil establishment.....	1888	448.96		96.99	545.95	193.98	351.97	
Do.....	1889	95.50		262.34	357.84	6.58		351.26
Do.....	1890		17,000.00		17,000.00	16,728.58		271.42
Contingent.....	1888	59.73			59.73		59.73	
Do.....	1889	155.29			155.29	101.25		54.04
Do.....	1890		1,000.00		1,000.00	686.34		313.66
Prize-money to captors.....		472,441.64			472,441.64	4,705.41		467,736.23
Purchase or construction of four steam-tugs			140,000.00		140,000.00	35,185.35		104,814.65
Machinery, double-turreted monitors		58,756.69			58,756.69	54,974.77		3,781.92
Extra pay to officers and men who served in the Mexican war			11,250.00		11,250.00	11,250.00		
Indemnity for lost clothing, certified claims		280.00			280.00			280.00

Indemnity for lost clothing		18,796.36	3,308.66	22,105.02	22,105.02		
Bounty for destruction of enemies' vessels, certified claims	164.95			164.95		164.95	
Do	57,909.94			57,909.94	1,414.30	56,495.64	
Destruction of clothing and bedding for sanitary reasons, certified claims	39.91			39.91		39.91	
Removal of remains of officers and others who perished by wreck of U. S. steamers at Apia, etc		10,000.00		10,000.00		10,000.00	
Removal and burial of remains of Lieut. Com. Geo. W. De Long and companions	15,459.16			15,459.16		15,459.16	
Expenses of last illness of Lieut. Charles R. Miles	49.00			49.00		49.00	
Payment of Japanese award	32,016.39			32,016.39		32,016.39	
Relief of the children of Otway H. Berryman and others	12,367.84			12,367.84		12,367.84	
Expenses in connection with the Arctic expedition	3,833.62			3,833.62		3,833.62	
Navy pension fund	(†)	210,000.00		210,000.00		210,000.00	
Mileage, Navy (Graham's decision)	951.20			951.20		951.20	
Payment to owner of schooner <i>E. C. Allen</i>	84.00			84.00	84.00		
Relief of the Albemarle and Chesapeake Canal Company		3,591.90		3,591.90	3,591.90		
Relief of persons impressed into the U. S. naval service		1,532.86		1,532.86	1,532.86		
Relief of Caroline M. McDougall		6,717.12		6,717.12	6,717.12		
Relief of sufferers by wreck of steamers at Apia		69,171.96		69,171.96	69,171.96		
General account of advances	†1,286,215.99		6,167,631.86	4,881,415.87	5,398,193.57		†516,687.70
Total naval establishment	26,848,809.24	14,223,070.75	7,568,824.92	48,640,704.91	29,575,031.16	304,694.48	18,760,979.27
RECAPITULATION.							
Treasury	21,284,389.99	39,773,787.65	3,396,103.84	64,454,281.48	46,826,664.89	961,531.46	10,666,085.13
Diplomatic	1,875,740.65	1,628,275.71	62,546.57	3,566,562.93	1,710,823.16	153,476.11	1,702,263.66
Judiciary	907,862.87	4,228,611.10	305,958.91	5,442,432.88	4,525,524.40	353,327.74	563,580.74
Customs	4,034,234.24	19,197,542.23	966,239.66	24,198,016.13	20,700,611.57	74,777.88	3,422,626.68
Interior (civil)	3,462,615.14	12,020,345.46	340,269.38	15,823,229.98	8,782,682.52	199,945.07	6,840,602.39
Internal revenue	455,266.25	4,029,811.58	29,932.00	4,515,009.83	3,958,000.31	120,318.11	427,691.41
Public debt		368,609,875.61	289,224.12	368,899,099.73	368,899,099.73		
Interior (Indians)	22,242,673.52	7,630,643.52	466,353.22	30,339,670.26	7,174,399.89	216,219.85	22,949,050.52
Interior (pensions)	7,743,346.96	106,739,124.35	3,729,445.57	118,211,916.88	110,666,300.64	6,649,001.80	896,614.44
Military establishment	27,479,872.42	34,384,556.66	1,435,123.00	63,299,552.08	46,017,961.08	1,039,114.36	16,242,476.61
Naval establishment	26,848,809.24	14,223,070.75	7,568,824.92	48,640,704.91	29,575,031.16	304,694.48	18,760,979.27
Total	116,334,811.28	612,465,644.62	18,590,021.19	747,390,477.09	648,837,099.35	10,081,406.86	88,471,970.88

*And prior years.

† Balance \$341,483.00 transferred to Navy pension fund, Interior ledger.

‡ Debit balances.

PUBLIC DEBT OF THE UNITED STATES OUTSTANDING JUNE 30, 1890.

	Receipts.	Redemptions.	Excess of receipts.	Excess of redemptions.	Outstanding.
Old debt					\$55,943.36
Treasury notes, prior to 1846 ..					84,046.99
Treasury notes, 1846					6,900.00
Treasury notes, 1847					600.00
Loan of 1847					1,250.00
Texas indemnity					20,000.00
Mexican indemnity					1,104.91
Bounty land stock					7,575.00
Treasury notes, 1857					2,600.00
Loan of 1858					2,000.00
Loan of 1860					10,000.00
Treasury notes, March 2, 1861 ..					3,900.00
Loan of 1861					6,000.00
Treasury notes (legal tenders), 1862	\$78,132,000.00	\$78,132,000.00			346,681,016.00
Treasury notes (demand), 1861 ..		410.00		\$410.00	56,032.50
Loan of July and August, 1861 ..		7,400.00		7,400.00	125,878.55
Seven-thirties of 1861					58,835.34
Oregon war debt					2,550.00
Five-twentieths of 1862		1,850.00		1,850.00	173,450.00
Temporary loan of 1862					13,012,420.23
Fractional currency, 1862		5,179.50		5,179.50	15,287,444.97
Certificates of indebtedness, 1863					4,000.00
One and two year notes, 1863 ..		590.00		590.00	62,365.00
Compound interest notes		3,290.00		3,290.00	182,460.00
Loan (1881's) of 1863		4,000.00		4,000.00	13,250.00
Ten-forties of 1864		3,000.00		3,000.00	55,600.00
Seven-thirties of 1864 and 1865 ..		300.00		300.00	130,979.88
Five-twentieths of June, 1864 ..		50.00		50.00	51,646.00
Five-twentieths of 1865		3,200.00		3,200.00	22,450.00
Coin certificates (gold), 1863 ..	49,070,000.00	45,555,573.00	3,514,427.00		157,542,979.00
Consols of 1865		2,750.00		2,750.00	142,900.00
Consols of 1867		11,450.00		11,450.00	247,550.00
Consols of 1868					66,700.00
Three per cent. certificates					5,000.00
Navy pension fund					1,000,000.00
Funded loan of 1881		10,000.00		10,000.00	74,600.00
Certificates of deposit, 1872	23,590,000.00	28,285,000.00		4,695,000.00	12,280,000.00
Funded loan of 1891		30,623,250.00		30,623,250.00	109,015,750.00
Funded loan of 1907	21,650.00	73,923,500.00		73,901,850.00	602,193,500.00
Silver certificates	94,480,000.00	55,569,995.00	38,910,005.00		301,530,751.00
Refunding certificates		15,780.00		15,780.00	103,860.00
Loan of July 12, 1882		47,800.00		47,800.00	181,000.00
Total	245,293,650.00	312,206,367.50	42,424,432.00	100,337,149.50	1,560,510,888.73
Amount public debt as above					1,560,510,888.73
Deduct amount held for reduction of fractional currency, act June 21, 1879					8,375,934.00
					1,552,134,954.73
Add Pacific railroad bonds				64,623,512.00	
Add 7-30s of 1864 and 1865				5,000.00	
Add discrepancy (1872)				250.00	
					64,628,762.00
					1,516,763,716.73
Deduct certificates held as cash, viz:					
Legal tenders				450,000.00	
Gold				26,162,960.00	
Silver				4,329,708.00	
					30,942,668.00
Amount of public debt, as per public debt statement of June, 1890					1,585,821,048.73

PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, EMBRACING THE ISSUE AND REDEMPTION OF THE BONDED INDEBTEDNESS OF THE UNITED STATES FOR THE PAYMENT OF THE REVOLUTIONARY DEBT (FOREIGN AND DOMESTIC), MISSISSIPPI STOCK, LOUISIANA PURCHASE, UNITED STATES BANK STOCK, AND SIX PER CENT. NAVY STOCK.

[For detailed statements of the principal of the debt see "Statement of the Public Debt," issued by the Register's Office as Treasury Department Executive Document No. 818, pages 55-70. The public debt, as stated in the table, page 146, Register's Report, 1885, for the year 1791 *et sequitur*, is the unfunded amount of the indebtedness of the Government, and will therefore exhibit large discrepancies year by year with this table, which is the funded amount issued and paid of the obligations of the Government. Both statements, however, arrive at the same result in 1836, viz, \$272,793.02, being the amount of the debt then outstanding.]

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Year.	Issue.	Discount.	Total.	Redemptions.	Excess of issues over redemptions.	Excess of redemptions over issues.	Principal of debt at the close of year.
1791	\$15,460,608.37		\$15,460,608.37	\$818,919.92	\$14,641,688.45		\$14,641,688.45
1792	5,332,101.91		1,979,799.94	1,979,799.94	3,352,309.97		17,993,990.42
1793	1,124,000.00		1,124,000.00	2,286,301.06		\$1,162,301.06	16,831,689.36
1794	4,600,000.00		2,157,448.63	2,157,448.63	2,442,551.37		19,274,240.73
1795	5,324,900.00		5,324,900.00	4,490,549.72	834,350.28		20,108,591.01
1796	320,000.00		1,819,372.75	1,819,372.75		1,499,372.75	18,609,218.26
1797	70,000.00	\$10,000.00	80,000.00	1,684,400.00		1,601,400.00	17,007,818.26
1798	230,000.00		230,000.00	305,539.55		75,539.55	16,932,278.71
1799	5,079,200.00		5,079,200.00	360,000.00	4,719,200.00		21,651,478.71
1800	1,852,900.00		1,852,900.00	600,000.00	1,252,900.00		22,904,378.71
1801	231,300.00		231,300.00	1,201,500.00		970,200.00	21,934,178.71
1802				2,482,394.92		2,482,394.92	19,451,783.79
1803				3,500,427.39		3,500,427.39	15,951,356.40
1804	11,250,000.00		11,250,000.00	1,926,200.00	9,323,800.00		25,275,156.40
1805				2,565,909.63		2,565,909.63	22,709,246.77
1806				1,450,800.00		1,450,800.00	21,258,446.77
1807	2,719,178.61		2,719,178.61	3,108,907.62		389,729.01	20,868,717.76
1808	5,434,723.21		5,434,723.21	2,535,106.57	2,899,616.64		23,768,334.40
1809				5,104,631.78		5,104,631.78	18,663,702.62
1810	2,750,000.00		2,750,000.00	1,346,456.96	1,403,543.04		20,067,245.66
1811				6,814,218.00		6,814,218.00	13,253,027.66
1812	15,583,020.58		15,583,020.58	1,588,199.97	13,994,820.61		27,247,848.57
1813	26,423,761.14	2,109,377.43	28,533,138.57	2,288,679.34	26,244,459.23		53,492,307.50
1814	23,377,826.00	2,982,477.20	26,360,303.20	6,099,036.05	20,261,267.15		73,753,574.65
1815	37,115,269.48	1,076,826.97	38,192,096.45	4,546,838.06	33,645,258.39		107,398,833.04
1816	11,990,121.00	682,689.88	12,672,810.88	11,569,312.85	1,111,998.03		108,510,831.07
1817	8,092,316.38		8,092,316.38	25,895,013.70		17,802,697.32	90,708,133.75
1818	25,281.21		25,281.21	6,401,006.36		6,375,725.15	84,332,408.60
1819	59,376.62		59,376.62	7,540,362.07		7,480,985.45	76,851,423.15
1820	3,240,742.73		3,240,742.73	3,253,641.92		12,899.19	76,838,523.96
1821	4,740,106.54		4,740,106.54	2,779,804.60	1,960,301.94		78,798,825.96
1822	58,962.32		58,962.32	2,165,934.74		2,106,972.42	76,691,853.48
1823	2,413.62		2,413.62	11,690.07		9,276.45	76,682,577.03
1824	8,855,370.34		8,855,370.34	8,119,278.62	736,091.72		77,418,668.75

REGISTER.

753

PUBLIC DEBT OF THE UNITED STATES FROM 1791 TO 1836, EMBRACING THE ISSUE AND REDEMPTION OF THE BONDED INDEBTEDNESS OF THE UNITED STATES FOR THE PAYMENT OF THE REVOLUTIONARY DEBT—Continued.

754

Year.	Issue.	Discount.	Total.	Redemptions.	Excess of issues over redemptions.	Excess of redemptions over issues.	Principal of debt at the close of year.
1825	\$5,609,925.90		\$5,609,925.90	\$14,658,757.22		\$9,048,831.32	\$68,369,837.43
1826	1,539,336.16		1,539,336.16	7,000,404.42		5,461,068.26	62,908,769.17
1827				7,103,952.85		7,103,952.85	55,804,816.32
1828				5,961,349.33		5,961,349.33	49,843,466.99
1829				11,073,278.44		11,073,278.44	38,770,188.55
1830				12,422,713.29		12,422,713.29	26,347,475.26
1831				10,654,856.93		10,654,856.93	15,692,618.33
1832				5,993,646.44		5,993,646.44	9,698,971.89
1833				3,283,896.77		3,283,896.77	6,415,075.12
1834				2,424,253.11		2,424,253.11	3,990,822.01
1835				3,912,496.58		3,912,496.58	78,325.43
1836				47,667.36		47,667.36	*50,658.07
Total	208,492,742.12	\$6,861,371.48	215,354,113.60	215,323,455.53	\$138,824,148.82	138,793,490.75	

*Amount outstanding, 1836	\$30,658.07
Add over-redemptions (Bayley, page 189)	44,175.46
	<u>74,833.53</u>
Deduct short redemptions (Bayley, page 189)	\$46,221.01
Outstanding (Bayley, page 189)	1,907.20
	<u>48,128.21</u>
	26,705.32
Interest and re-imbusement, domestic debt (unfunded)	133,841.55
Three per cent., 6 per cent., and deferred 6 per cent. (unfunded)	42,231.32
Interest on old funded debt (unfunded)	8,343.45
Re-imbursing registered debt (unfunded)	4,006.38
	<u>215,128.02</u>

Forward	\$215,128.02
Debt outstanding, 1836, still unredeemed, viz:	
Bayley, page 189, as above	\$1,907.20
Three per cent., 6 per cent., and deferred 6 per cent. (Bayley, page 110)	55,757.80
	<u>57,665.00</u>
Correct amount outstanding, 1836	272,793.02
Amount outstanding, 1836, as per Register's Report, 1835, page 146	336,957.83
Deduct interest (not included)	64,164.81
	<u>272,793.02</u>
Corrected principal of debt outstanding January 1, 1837	272,793.02

REPORT ON THE FINANCES.

PRINCIPAL OF THE PUBLIC DEBT ON THE 1ST OF JANUARY OF EACH YEAR FROM 1837 TO 1843, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1890.

[For detailed statements of the principal of the public debt see "Statement of the Public Debt," issued by the Register's Office, as Treasury Department Executive Document No. 818, pages 71-88.]

Year.	Received from loans.	No money received in the Treasury. Discounts, etc.	Net receipts, including discount, etc.	Redemption.	Excess of net receipts.	Excess of redemptions.	Principal of debt.
1836	a\$272, 793. 02		a\$272, 793. 02		a\$272, 793. 02		a\$272, 793. 02
1837	2, 992, 959. 15		2, 992, 989. 15	\$21, 822. 91	2, 971, 166. 24		3, 248, 959. 26
1838	12, 716, 820. 86		12, 716, 820. 86	5, 590, 723. 79	7, 126, 097. 07		10, 370, 056. 33
1839	3, 857, 276. 21		3, 857, 276. 21	10, 912, 153. 53		\$6, 860, 877. 32	3, 509, 179. 01
1840	5, 589, 547. 51		5, 589, 547. 51	3, 611, 015. 79	1, 677, 531. 72		5, 186, 710. 73
1841	13, 659, 317. 38		13, 659, 317. 38	5, 315, 712. 19	8, 343, 605. 19		13, 530, 315. 92
1842	14, 808, 735. 64		14, 808, 735. 64	7, 801, 990. 09	7, 006, 745. 55		20, 537, 061. 47
1843	12, 479, 708. 36	b\$42, 417. 80	12, 522, 126. 16	388, 012. 64	12, 184, 113. 52		32, 721, 174. 99
1844	1, 877, 181. 35		1, 877, 181. 35	11, 158, 450. 85		9, 281, 269. 50	23, 439, 905. 49
1845				7, 536, 349. 49		7, 536, 349. 49	15, 903, 560. 00
1846				375, 100. 04		375, 100. 04	15, 528, 455. 96
1847	28, 872, 399. 45	c23, 289. 86	28, 895, 689. 31	5, 596, 067. 65	23, 299, 621. 06		38, 828, 077. 62
1848	21, 256, 700. 00		21, 256, 700. 00	13, 038, 372. 54	8, 218, 327. 46		47, 046, 405. 08
1849	28, 588, 750. 00	d233, 075. 00	28, 821, 825. 00	12, 804, 828. 54	16, 016, 996. 46		63, 063, 401. 54
1850	4, 045, 950. 00		4, 045, 950. 00	3, 655, 035. 14	390, 914. 86		63, 454, 316. 40
1851	203, 400. 00	e4, 303, 573. 92	5, 506, 973. 92	654, 951. 45	4, 852, 022. 47		68, 306, 388. 87
1852	46, 300. 00		46, 300. 00	2, 151, 754. 31		2, 105, 454. 31	66, 200, 854. 56
1853	16, 350. 00		16, 350. 00	6, 412, 574. 01	6, 396, 224. 01		59, 804, 690. 55
1854	3, 297. 81	f9, 951. 67	13, 249. 48	17, 574, 144. 76	17, 560, 895. 28		42, 243, 765. 27
1855	800. 00		800. 00	6, 656, 065. 86	6, 635, 265. 86		35, 588, 499. 41
1856	200. 00		200. 00	3, 614, 618. 66	3, 614, 418. 66		31, 974, 080. 75
1857	3, 900. 00		3, 900. 00	3, 276, 606. 05	3, 272, 706. 05		28, 701, 374. 70
1858	23, 717, 300. 00		23, 717, 300. 00	7, 505, 250. 82	16, 212, 049. 18		44, 913, 423. 88
1859	28, 187, 500. 00		28, 287, 500. 00	14, 702, 543. 15	13, 584, 956. 85		58, 498, 380. 73
1860	20, 776, 800. 00		20, 776, 800. 00	14, 431, 300. 00	6, 345, 450. 00		64, 843, 830. 72
1861	41, 861, 709. 74	g2, 019, 776. 10	43, 881, 485. 84	18, 142, 900. 00	25, 738, 585. 84		90, 582, 416. 57
1862	529, 692, 460. 50		529, 692, 460. 50	96, 096, 922. 09	433, 595, 538. 41		524, 177, 934. 98
1863	776, 682, 361. 57		776, 682, 361. 57	181, 086, 635. 07	595, 595, 726. 50		1, 119, 773, 681. 48
1864	1, 128, 834, 245. 97	h45, 000. 00	1, 128, 879, 245. 97	432, 822, 014. 03	696, 057, 231. 94		1, 815, 830, 913. 42
1865	1, 472, 224, 740. 85	i4, 234, 599. 38	1, 476, 459, 440. 23	607, 361, 241. 68	869, 098, 098. 55		2, 684, 920, 011. 97

a Principal of debt, as assumed. Finance Report, 1871, \$336,957.83; deduct items of interest not included, \$64,164.81; remainder, \$272,793.02. (See previous table for explanation of this.)

b \$42,417.80, discount on loan of 1842.

c \$23,289.86, purloined Treasury notes twice redeemed.

d \$233,075.00, war bounty stock.

e \$5,000,000, Texan indemnity bonds; \$303,573.92, Mexican bonds.

f \$9,951.67, war bounty stock; \$51.67, interest on old debt—repayments.

g \$2,019,776.10, discount on bonds of February 8, 1861.

h \$45,000, seven-thirty notes of 1861, returned by Treasurer as not issued, and cancelled.

i \$4,204,599.38, discount on loan of July and August, 1861; \$30,000, bonds issued in lieu of bonds stolen, Plainfield Bank of New Jersey.

PRINCIPAL OF THE PUBLIC DEBT ON THE 1ST OF JANUARY OF EACH YEAR FROM 1837 TO 1843, ETC.—Continued.

Year.	Received from loans.	No money received in the Treasury. Discounts, etc.	Net receipts, including discount, etc.	Redemption.	Excess of net receipts.	Excess of redemptions.	Principal of debt.
1866	\$712,851,553.05	j\$971,247.00	\$711,880,306.05	-\$620,263,249.10	\$91,617,056.95		\$2,776,546,068.92
1867	640,426,910.29		640,426,910.29	735,536,980.11		\$95,110,009.82	2,681,435,999.10
1868	625,111,433.20	£1,000,500.00	826,111,933.20	692,549,685.88		66,437,752.68	2,611,998,246.42
1869	238,678,081.06		238,678,081.06	{ 71,000.00 }		23,235,637.25	2,591,762,609.17
1870	285,474,496.00		285,474,496.00	{ 261,912,718.31 }		107,779,786.13	2,483,982,823.04
1871	268,810,131.49		268,810,131.49	{ 393,254,282.13 }		130,771,490.72	2,353,211,332.32
1872	305,047,054.00		305,047,054.00	{ m36,343.54 }		99,960,253.54	2,253,251,078.78
1873	214,931,017.00		214,931,017.00	399,545,278.67		18,765,335.58	2,234,482,743.20
1874	439,272,535.46		439,272,535.46	405,007,307.54		17,207,475.23	2,251,690,218.43
1875	387,971,556.00		387,971,556.00	233,699,352.58		19,405,936.48	2,232,284,281.95
1876	397,455,808.00		397,455,808.00	422,065,060.23		51,889,464.80	2,180,394,817.15
1877	348,871,749.00		348,871,749.00	407,377,492.48	24,906,324.95		2,205,301,142.10
1878	404,581,201.00		404,581,201.00	353,676,944.90	50,904,256.10		2,236,205,398.20
1879	792,807,643.00		792,807,643.00	699,445,809.16	93,361,833.84		2,349,567,232.04
1880	211,814,103.00		211,814,103.00	432,500,280.41		220,776,177.41	2,128,791,054.63
1881	113,750,534.00		113,750,534.00	165,152,335.05		51,401,801.05	2,077,389,253.58
1882	120,945,724.00		120,945,724.00	271,646,299.55		150,700,575.55	1,926,688,678.03
1883	555,942,564.00		555,942,564.00	590,083,829.96		34,141,265.96	1,892,547,412.07
1884	206,877,886.00		206,877,886.00	260,520,690.50		53,642,804.50	1,836,904,607.57
1885	245,196,303.00		245,196,303.00	211,760,353.43	33,435,949.57		1,872,340,557.14
1886	116,314,850.00		116,314,850.00	205,216,709.30	39,850.00	88,941,709.36	1,783,438,697.78
1887	154,440,900.00		154,440,900.00	271,901,321.15	29,606,375.00	147,966,796.15	1,665,978,276.63
1888	285,016,650.00		285,016,650.00	249,760,258.05	110,069,555.00	74,813,563.05	1,701,234,668.58
1889	245,111,350.00		245,111,350.00	318,922,412.35	47,453,376.00	121,264,438.35	1,627,423,606.23
1890	245,293,650.00		245,293,650.00	312,206,367.50	42,424,432.00	109,337,149.50	1,560,510,888.73
Total	12,736,365,217.92	11,940,936.73	12,748,306,154.65	11,187,795,265.92	3,289,614,457.13	1,729,103,568.40	

<table border="0"> <tr> <td>{ Premiums of twenty-five bonds of 1865, erroneously included</td> <td>\$995,247</td> <td rowspan="3">}</td> <td rowspan="3">\$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1864.</td> </tr> <tr> <td>{ Old demand notes, stolen and recirculated</td> <td>\$18,000</td> </tr> <tr> <td>{ Legal-tender notes, stolen and recirculated</td> <td>6,000</td> </tr> <tr> <td></td> <td>24,000</td> <td>m</td> <td>{ Part of principal, certificates of indebtedness</td> </tr> <tr> <td></td> <td></td> <td></td> <td>{ Deduct excess of expenditures, two-year notes of 1863</td> </tr> <tr> <td></td> <td>971,247</td> <td></td> <td></td> </tr> </table>	{ Premiums of twenty-five bonds of 1865, erroneously included	\$995,247	}	\$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1864.	{ Old demand notes, stolen and recirculated	\$18,000	{ Legal-tender notes, stolen and recirculated	6,000		24,000	m	{ Part of principal, certificates of indebtedness				{ Deduct excess of expenditures, two-year notes of 1863		971,247			<table border="0"> <tr> <td></td> <td>36,343.54</td> </tr> </table>		36,343.54
{ Premiums of twenty-five bonds of 1865, erroneously included	\$995,247	}			\$1,000, being a donation of Peters applied to redemption of five-twenties, June 30, 1864.																		
{ Old demand notes, stolen and recirculated	\$18,000																						
{ Legal-tender notes, stolen and recirculated	6,000																						
	24,000	m	{ Part of principal, certificates of indebtedness																				
			{ Deduct excess of expenditures, two-year notes of 1863																				
	971,247																						
	36,343.54																						
Net amount erroneously included																							
& Navy pension fund, \$1,000,000; lost note of 1860, \$500.																							

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, BY DISTRICTS, FOR THE FISCAL YEAR ENDING JUNE 30, 1890.

Portland, Me.....	\$52,477.33	
Aroostook, Me.....	8,007.95	
Kennebunk, Me.....	584.00	
Belfast, Me.....	2,388.84	
Frenchman's Bay, Me.....	3,436.61	
Passamaquoddy, Me.....	21,910.16	
Machias, Me.....	1,938.25	
Waldoboro, Me.....	5,688.04	
Saco, Me.....	371.63	
Bangor, Me.....	13,223.03	
Wiscasset, Me.....	1,899.09	
Castine, Me.....	3,062.84	
York, Me.....	250.00	
Bath, Me.....	8,717.67	
		\$123,960.44
Portsmouth, N. H.....		4,165.19
Vermont, Vt.....		112,116.29
Fall River, Mass.....	6,579.17	
Salem, Mass.....	6,226.82	
Boston, Mass.....	659,220.49	
Plymouth, Mass.....	5,203.81	
Nantucket, Mass.....	344.67	
Edgartown, Mass.....	2,595.04	
Barnstable, Mass.....	5,568.71	
New Bedford, Mass.....	8,337.70	
Newburyport, Mass.....	2,442.32	
Marblehead, Mass.....	1,637.68	
Gloucester, Mass.....	9,721.03	
		707,877.44
Newport, R. I.....	1,818.85	
Providence, R. I.....	15,238.30	
Bristol, R. I.....	25.00	
		17,112.15
New Haven, Conn.....	10,581.45	
Fairfield, Conn.....	3,335.33	
Hartford, Conn.....	14,315.14	
Stonington, Conn.....	989.35	
New London, Conn.....	4,271.35	
		33,492.62
Albany, N. Y.....	13,674.24	
Port Jefferson, N. Y.....	29.89	
Buffalo, N. Y.....	54,673.75	
Niagara, N. Y.....	60,221.59	
New York, N. Y.....	2,791,592.76	
Oswegatchie, N. Y.....	22,829.39	
Genesee, N. Y.....	24,905.19	
Oswego, N. Y.....	41,237.24	
Cape Vincent, N. Y.....	14,757.88	
Dunkirk, N. Y.....	1,064.92	
Champlain, N. Y.....	44,039.19	
Sag Harbor, N. Y.....	437.90	
		3,060,453.94
Perth Amboy, N. J.....	9,535.53	
Burlington, N. J.....	239.47	
Little Egg Harbor, N. J.....	408.20	
Bridgeton, N. J.....	626.33	
Great Egg Harbor, N. J.....	846.29	
Newark, N. J.....	1,586.45	
		13,242.27
Erie, Pa.....	3,782.38	
Pittsburgh, Pa.....	20,097.71	
Philadelphia, Pa.....	469,756.99	
		493,637.08
Delaware, Del.....		7,319.86
Eastern, Md.....	2,143.57	
Baltimore, Md.....	266,424.58	
Annapolis, Md.....	955.00	
		269,523.15
Georgetown, D. C.....		9,160.89
Norfolk, Va.....	9,515.64	
Alexandria, Va.....	1,216.81	
Yorktown, Va.....	9,692.80	
Tappahannock, Va.....	338.20	
Richmond, Va.....	6,436.90	
Cherrystone, Va.....	2,059.91	
Petersburgh, Va.....	166.20	
		29,426.46
Wheeling, W. Va.....		1,106.61
Albemarle, N. C.....	2,325.81	
Beaufort, N. C.....	1,182.75	
Pamlico, N. C.....	3,412.46	
Wilmington, N. C.....	11,283.34	
		18,204.36
Carried forward.....		4,909,798.75

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

Brought forward		\$4,909,798.75
Georgetown, S. C.	\$1,080.90	
Charleston, S. C.	14,376.81	
Beaufort, S. C.	5,261.11	
Brunswick, Ga.	5,282.53	20,718.82
Savannah, Ga.	15,506.86	
St. Mary's, Ga.	982.00	
Atlanta, Ga.	1,982.32	23,753.71
Jacksonville, Fla.	4,934.22	
St. Augustine, Fla.	1,445.00	
Apalachicola, Fla.	2,475.06	
Tampa, Fla.	14,189.42	
Key West, Fla.	61,960.47	
Fernandina, Fla.	2,171.77	
St. Mark's, Fla.	8,561.02	
Pensacola, Fla.	17,141.75	107,878.71
Mobile, Ala.		8,538.00
Natchez, Miss.	500.00	
Pearl River, Miss.	4,906.13	
Vicksburg, Miss.	666.74	6,132.87
Teche, La.	5,320.83	
New Orleans, La.	217,545.01	222,865.84
Corpus Christi, Tex.	27,569.25	
Brazos, Tex.	34,782.58	
Galveston, Tex.	39,151.43	
Paso del Norte, Tex.	46,413.79	
Saluria, Tex.	7,994.90	155,911.95
Chattanooga, Tenn.	513.56	
Memphis, Tenn.	6,971.15	7,484.71
Louisville, Ky.	32,096.06	
Paducah, Ky.	437.59	32,533.65
Sandusky, Ohio.	4,488.45	
Cuyahoga, Ohio.	35,634.02	
Columbus, Ohio.	2,741.02	
Miami, Ohio.	7,630.00	
Cincinnati, Ohio.	67,317.92	117,811.41
Detroit, Mich.	79,522.96	
Superior, Mich.	30,389.07	
Huron, Mich.	46,745.78	
Michigan, Mich.	5,014.99	
Grand Rapids, Mich.	1,849.61	163,522.41
Evansville, Ind.	1,285.01	
Indianapolis, Ind.	8,745.32	10,030.33
Galena, Ill.	350.00	
Chicago, Ill.	139,327.53	139,677.53
La Crosse, Wis.	520.95	
Milwaukee, Wis.	25,593.42	26,114.37
St. Paul, Minn.	53,883.66	
Duluth, Minn.	5,044.99	58,928.65
Dubuque, Iowa.	384.96	
Burlington, Iowa.	370.00	754.96
Kansas City, Mo.	9,447.33	
St. Louis, Mo.	79,808.70	
St. Joseph, Mo.	5,633.83	94,889.89
Montana and Idaho.		1,817.88
Puget Sound, Washington.		46,080.78
Sitka, Alaska.		15,045.95
Denver, Colo.		7,181.49
Willamette, Oregon.	36,581.53	
Southern Oregon.	890.37	
Oregon, Oregon.	10,215.49	
Yaquina, Oregon.	2,142.54	49,829.93
Omaha, Nebr.	4,960.70	
Lincoln, Nebr.	207.65	5,168.35
San Diego, Cal.	22,633.42	
Humboldt, Cal.	2,103.08	
Carried forward	24,736.45	6,232,471.54

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

Brought forward	\$24,736.45	\$6,232,471.54
Wilmington, Cal	11,021.30	
San Francisco, Cal	382,695.10	
		419,052.85
Amount paid by disbursing agents for salaries, etc	144,633.30	
Contingent expenses and fees in customs cases	31,642.49	
Transportation	966.21	
Miscellaneous, rent, stationery, etc	31,219.70	
		208,461.70
Total net expenditures		6,859,986.09

EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1890, EMBRACING SALARIES AND EXPENSES OF COLLECTORS, SUPERVISORS, AND SUBORDINATE OFFICERS.

Alabama		\$19,045.39
Arkansas		30,954.39
California, first district	\$48,799.02	
fourth district	31,774.83	
		80,573.85
Colorado		17,462.02
Connecticut		31,965.22
Florida		18,975.90
Georgia		87,919.13
Illinois, first district	73,746.86	
fifth district	71,982.54	
eighth district	30,491.58	
thirteenth district	17,772.82	
		193,973.80
Indiana, sixth district	44,114.44	
seventh district	26,763.41	
		70,877.85
Iowa, third district	12,422.29	
fourth district	17,786.83	
		30,209.12
Kansas		18,435.51
Kentucky, second district	80,150.91	
fifth district	223,829.61	
sixth district	76,678.74	
seventh district	91,742.08	
eighth district	82,650.83	
		555,061.17
Louisiana		31,438.59
Maryland		92,585.06
Maine		464.00
Massachusetts, third district		57,371.18
Michigan, first district	29,642.66	
fourth district	9,914.01	
		39,556.67
Minnesota		31,778.63
Missouri, first district	55,152.14	
sixth district	38,673.56	
		93,825.70
Montana		21,249.63
Nebraska		37,719.85
New Mexico		11,016.74
New Hampshire		17,645.20
New Jersey, first district	12,448.70	
fifth district	39,801.07	
		52,249.77
New York, first district	43,223.43	
second district	40,326.01	
third district	51,818.56	
fourteenth district	32,491.88	
twenty-first district	25,659.10	
twenty-eighth district	39,192.95	
		232,711.93
North Carolina, fourth district	69,244.32	
fifth district	170,389.40	
		239,633.72
Ohio, first district	76,008.58	
tenth district	22,609.51	
eleventh district	23,569.48	
eighteenth district	31,254.65	
		153,442.22
Oregon		17,418.57
Pennsylvania, first district	54,572.44	
ninth district	63,501.14	
twelfth district	31,409.88	
twenty-third district	108,648.88	
		258,132.34
Carried forward		2,538,693.15

EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE, ETC.—
Continued.

Brought forward		\$2,538,693.15
South Carolina		23,733.11
Tennessee, second district	\$26,726.42	
fifth district	82,596.10	
		109,322.52
Texas, third district	19,086.94	
fourth district	16,343.76	
		35,430.70
Virginia, second district	36,867.06	
sixth district	78,044.10	
		114,911.16
West Virginia		31,154.75
Wisconsin, first district	36,130.02	
second district	16,066.49	
		52,196.51
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified by districts		800,036.91
Paid for—		
Transportation		4,952.46
Telegraphing		103.52
Miscellaneous		70,410.02
Total		3,780,950.41

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR ENDING JUNE 30, 1890, ARRANGED BY STATES AND TERRITORIES ALPHABETICALLY.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
MOBILE, ALA.		SAN DIEGO, CAL.—continued.	
1 collector (fees and commissions)	\$250.00	1 deputy collector and inspector, \$4 per day	\$1,460.00
1 special deputy collector and cashier	1,800.00	1 deputy collector and inspector, (mounted) \$3.50 per day	1,277.50
1 deputy collector and clerk	1,200.00	2 inspectors, \$3 per day	1,236.00
1 inspector and acting store-keeper, etc., \$3.50 per day	1,277.50	1 inspector (temporary, mounted), \$3.50 per day	94.50
3 inspectors (day) \$3 per day	3,285.00	7 inspectors (temporary), \$3 per day	534.00
1 watchman (night), \$2 per night	730.00	1 boatman	730.00
2 boatmen, \$480	960.00	1 watchman, \$2.50 per day	150.00
1 messenger	450.00		
11 Total	9,952.50	16 Total	9,982.00
SITKA, ALASKA.		SAN FRANCISCO, CAL.	
1 collector (salary and fees)	3,066.24	1 collector	7,000.00
1 deputy collector	1,800.00	3 deputy collectors, \$3,625	10,875.00
1 deputy collector	1,500.00	1 auditor	3,800.00
3 deputy collectors, \$1,400	4,200.00	1 cashier	3,200.00
3 inspectors, \$3 per day	2,646.00	1 assistant cashier	1,800.00
1 inspector (temporary), \$3 per day	36.00	1 clerk	2,800.00
1 inspector and wharfinger, \$20 per month	80.00	2 clerks, \$2,000	4,000.00
2 watchmen, \$3 per day	441.00	13 clerks, \$1,800	23,400.00
1 janitor	360.00	10 clerks, \$1,600	16,000.00
14 Total	14,129.24	1 clerk	1,500.00
NOGALES, ARIZ.		3 clerks, \$1,400	4,200.00
(Established by act of Congress approved April 29, 1890. Collector's bond dated June 14, 1890. No person employed prior to June 30, 1890.)		5 clerks, \$1,200	6,000.00
EUREKA, CAL.		1 superintendent of warehouses	1,800.00
1 collector (salary, fees, etc.)	2,802.31	2 appraisers, \$3,625	7,250.00
1 inspector (temporary), \$3 per day	27.00	2 assistant appraisers, \$2,500	5,000.00
2 Total	2,829.31	1 special examiner of drugs	2,000.00
SAN DIEGO, CAL.		3 examiners, \$2,000	6,000.00
1 collector	3,000.00	2 examiners, \$1,600	3,200.00
1 deputy collector	1,500.00	1 examiner	1,200.00
		3 samplers, \$1,200	3,600.00
		8 assistant store-keepers, \$1,400	11,200.00
		1 ganger	2,000.00
		1 assistant ganger	900.00
		1 weigher	2,000.00
		16 assistant weighers, \$1,200	19,200.00
		33 inspectors, \$4 per day	48,180.00
		19 inspectors, \$3 per day	20,805.00
		33 inspectors (night), \$3 per night	36,135.00
		1 inspectress, \$3 per day	1,095.00
		1 clerk and messenger	1,000.00
		5 messengers, \$840	4,200.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons and occupation.	Compensation.	Port, number of persons and occupation.	Compensation.
SAN FRANCISCO, CAL.—continued.		STONINGTON, CONN.	
2 foremen of laborers, \$1,100	\$2,200.00	1 collector (salary, fees, etc.)	\$197.95
32 laborers, \$340	26,880.00	2 deputy collectors †	134.80
2 boatmen, \$340	1,680.00	1 deputy collector	500.00
4 watchmen, \$780	3,120.00	1 inspector (temporary)	31.50
1 naval officer	5,000.00	5 Total	864.25
1 deputy naval officer	3,125.00	WILMINGTON, DEL.	
2 clerks, \$1,800	3,600.00	1 collector (salary, fees, etc.)	1,638.97
5 clerks, \$1,600	8,000.00	1 special deputy collector	1,600.00
1 clerk	1,400.00	1 deputy collector	500.00
1 clerk	1,200.00	2 inspectors, \$1,003.75	2,007.50
1 clerk and messenger	1,000.00	1 inspector	602.25
1 surveyor	5,000.00	5 boatmen, \$300	1,500.00
1 deputy surveyor	3,625.00	11 Total	7,848.72
1 clerk	1,600.00	GEORGETOWN, D. C.	
1 clerk and messenger	840.00	1 collector (salary, fees, etc.)	3,493.39
232 Total	329,610.00	1 special deputy collector and inspector	1,800.00
WILMINGTON, CAL.		1 deputy collector and inspector, \$3.50 per day	1,277.50
1 collector	3,000.00	1 deputy collector and inspector, \$3 to \$3.50 per day	1,216.00
1 deputy collector	1,500.00	1 inspector (temporary), \$3 per day	165.00
1 deputy collector and inspector, \$3 per day	1,095.00	5 Total	7,956.89
4 inspectors, \$3 per day	2,388.00	APALACHICOLA, FLA.	
7 Total	7,983.00	1 collector (salary, fees, etc.)	1,219.01
DENVER, COLO.		1 deputy collector and inspector, \$2.50 per day	912.50
1 surveyor (salary, fees, etc.)	4,351.36	1 inspector, \$3 per day	45.00
1 deputy surveyor	1,200.00	1 inspector, \$2 per day	484.00
1 inspector, store-keeper, and gauger	1,095.00	1 book-keeper and messenger	150.00
3 Total	6,646.36	5 Total	2,810.51
BRIDGEPORT, CONN.		CEDAR KEYS, FLA.	
1 collector	1,896.90	1 collector (salary and fees)	602.87
1 deputy collector	1,200.00	1 deputy collector, \$3 per day	1,095.00
1 inspector and clerk, \$2 per day	730.00	1 inspector, \$3 per day	1,095.00
3 Total	3,826.90	1 inspector, \$1.35 per day	492.75
HARTFORD, CONN.		4 Total	3,285.62
1 collector (fees and commissions)	3,400.00	FERNANDINA, FLA.	
1 deputy collector	1,800.00	1 collector (salary, fees, etc.)	1,246.62
2 clerks, \$1,200	2,400.00	1 deputy collector and inspector, \$3 per day	1,095.00
1 inspector, weigher, and clerk	1,100.00	1 boatman and messenger	300.00
1 inspector, weigher, and messenger	720.00	3 Total	2,641.62
2 store-keepers,* \$200	400.00	JACKSONVILLE, FLA.	
8 Total	9,320.00	1 collector (salary and fees)	2,043.77
NEW HAVEN, CONN.		1 deputy collector and inspector, \$4 per day	1,400.00
1 collector (fees and commissions)	2,416.00	1 inspector, weigher, and gauger, \$75 per month	875.00
1 special deputy collector	1,600.00	1 messenger, \$25 per month	295.00
1 deputy collector	1,200.00	4 Total	4,673.77
1 clerk, \$3 per day	1,095.00	KEY WEST, FLA.	
2 weighers and gaugers, \$3 per day	2,190.00	1 collector	5,000.00
1 inspector, \$3 per day	1,095.00	1 special deputy collector and clerk	2,500.00
1 inspector (night), \$2.50 per night	912.50	1 deputy collector and clerk	1,600.00
1 messenger, \$41.10 per month	82.20	9 Total	10,590.70
9 Total	10,590.70	NEW LONDON, CONN.	
NEW LONDON, CONN.		1 collector (fees and commissions)	1,029.23
1 collector (fees and commissions)	1,029.23	1 deputy collector and inspector	1,600.00
1 deputy collector and inspector	1,600.00	2 inspectors, \$3 per day	2,190.00
2 inspectors, \$3 per day	2,190.00	4 Total	4,819.23
4 Total	4,819.23	* Private bonded stores.	
		† Office abolished September 1, 1889.	

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
KEY WEST, FLA.—continued.		ATLANTA, GA.	
1 deputy collector and inspector (Punta Gorda, Fla.), \$2 per day	\$730.00	1 surveyor (salary, fees, etc.)	\$1,101.22
1 deputy collector and inspector (Punta Rassa, Fla.), \$1.50 per day	547.50	1 deputy surveyor, \$600	450.00
1 deputy collector and inspector (Manatee, Fla.), \$1.50 per day*	46.50	2 Total	1,551.22
1 clerk	1,500.00	BRUNSWICK, GA.	
2 clerks, \$1,400	2,800.00	1 collector	3,000.00
3 clerks, \$1,200	3,599.98	1 deputy collector	1,600.00
1 store-keeper, \$1,400	1,399.96	1 deputy collector and inspector	1,095.00
1 assistant store-keeper	600.00	1 inspector	1,074.00
1 chief inspector, \$3.50 per day	1,277.50	1 boatman	300.00
6 inspectors (day), \$3 per day	6,549.00	5 Total	7,069.00
12 inspectors (special, temporary, day), \$3 per day†	300.00	ST. MARY'S, GA.	
1 captain of night inspectors, \$3 per night	1,095.00	1 collector (salary, fees, etc.)	641.65
3 inspectors (night), \$2.50 per night	2,737.50	1 deputy collector	700.00
5 inspectors (night, special), \$6 per night †	2,208.00	2 Total	1,341.65
2 inspectresses, \$30 per month	720.00	SAVANNAH, GA.	
1 watchman (night)	730.00	1 collector (fees, commissions, etc.)	4,574.58
1 messenger	730.00	1 deputy collector	2,000.00
1 janitor, \$600 §	264.97	3 clerks, \$1,500	4,500.00
4 boatmen, \$400	1,582.61	1 inspector, \$4 per day	1,460.00
1 boatman (Punta Gorda, Fla.)	300.00	2 inspectors, \$3 per day	2,190.00
52 Total	38,818.53	1 inspector (night), \$2 per night	485.00
PENSACOLA, FLA.		1 messenger	720.00
1 collector	3,000.00	3 boatmen, \$50 per month	1,800.00
1 special deputy collector	1,600.00	1 boatman, \$30 per month	360.00
1 deputy collector and clerk	1,200.00	14 Total	18,090.58
1 deputy collector and inspector	675.00	CHICAGO, ILL.	
1 clerk	1,000.00	1 collector	\$7,000.00
5 inspectors, \$1,095	5,475.00	1 deputy collector, \$2,000 to \$1,800	1,941.69
1 inspector	690.00	1 deputy collector (South Chicago, Ill.), \$360	275.15
2 watchmen (night), \$730	1,460.00	2 deputy collectors and clerks, \$3,000	6,000.00
1 messenger	600.00	1 deputy collector and clerk	2,300.00
6 boatmen, \$354.72‡	2,128.36	1 deputy collector and clerk, \$1,600	1,541.65
1 fireman	90.00	1 surveyor (Michigan City, Ind.)	350.00
1 pilot	50.00	1 auditor and clerk	2,700.00
22 Total	17,968.36	1 cashier	2,500.00
ST. AUGUSTINE, FLA.		1 assistant cashier, \$1,400	1,384.40
1 collector	500.00	1 confidential secretary, \$2,400	2,330.54
1 deputy collector	480.00	1 chief entry clerk ¶ \$1,800	1,643.94
1 inspector, \$2 per day||	512.00	1 assistant entry clerk, \$1,600 to \$1,700	1,616.80
3 Total	1,492.00	1 chief clerk	1,700.00
TAMPA, FLA.		2 clerks, \$1,600	3,116.70
1 collector (salary and commissions)	3,000.00	5 clerks, \$1,500	7,500.00
1 special deputy collector, \$1,500	248.60	2 clerks, \$1,400	2,800.00
2 deputy collectors, \$1,500	1,251.40	1 clerk	1,366.40
1 deputy collector and clerk, \$3 per day	1,095.00	3 clerks, \$1,200	3,600.00
2 deputy collectors and inspectors, \$1.50 per day	499.50	1 clerk	1,100.00
3 inspectors (acting appraisers), \$4 per day	1,336.00	1 clerk	1,000.00
10 inspectors, \$3 per day	4,305.00	1 clerk	972.55
2 boatmen, \$420	347.80	1 clerk	167.60
3 boatmen, \$500	551.07	1 chief weigher	1,500.00
25 Total	12,724.37	1 assistant weigher, \$4 per day	1,460.00
		1 assistant weigher, \$3.50 per day	1,277.50
		1 gauger, \$4 per day	1,460.00
		1 assistant gauger, \$3.50 per day	1,277.50
		1 inspector and clerk	1,460.00
		1 inspector	1,460.00
		1 inspector	1,285.50
		6 inspectors, \$1,277.50	7,665.00
		1 inspector	1,232.00

* July, 1889.

† Re-imbursed by owners of vessels.

‡ Discharging vessels at night. Re-imbursed by owners of vessels.

§ Office established January 22, 1890.

|| Office abolished April 28, 1890.

¶ From October 17, 1889.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
CHICAGO, ILL.—continued.		LOUISVILLE, KY.—continued.	
14 inspectors, \$1,095	\$15,330.00	1 inspector, weigher, etc., \$3.50 per day	\$1,277.50
1 inspector	1,059.00	1 inspector and gauger,* \$30 to \$90 per month	1,440.00
1 inspector	999.00	1 messenger, \$2 per day	730.00
1 inspector	612.00	1 opener and packer	750.00
1 inspector	555.00	1 laborer, \$30 to \$40 per month	405.00
1 inspector	552.00	12 Total	17,828.35
2 messengers, \$840	1,680.00	PADUCAH, KY.	
1 messenger	195.00	1 surveyor (salary and fees)	530.00
3 watchmen, \$730	2,190.00	1 special deputy surveyor (without compensation)	
1 laborer	636.00	2 Total	530.00
2 laborers, \$626	1,252.00	BRASHEAR, LA.	
1 laborer	624.00	1 collector (salary, fees, etc.)	1,286.14
1 laborer	622.00	2 deputy collectors and inspectors, \$1,095	2,190.00
1 laborer	616.00	1 inspector and boatman	1,005.00
3 store-keepers, \$1,100	3,300.00	1 inspector and boatman	867.00
1 store-keeper	821.25	5 Total	5,348.14
1 store-keeper	663.31	NEW ORLEANS, LA.	
1 appraiser	3,000.00	1 collector, \$7,000	6,999.98
1 examiner of teas	2,000.00	2 deputy collectors, \$3,000	6,000.00
1 chief examiner	1,800.00	1 deputy collector (Shreveport, La.)	480.00
1 examiner	1,700.00	1 cashier	2,500.00
2 examiners, \$1,600	3,200.00	1 assistant cashier, \$1,600	1,573.90
1 examiner	1,400.00	1 secretary and chief clerk, \$2,200	95.65
1 assistant examiner	1,200.00	1 auditor	2,200.00
1 clerk	1,300.00	1 corresponding clerk and stenographer, \$2,000	1,913.02
1 messenger	840.00	2 clerks, \$1,800	1,844.05
2 openers and packers, \$912.50	1,825.00	5 clerks, \$1,600	7,999.98
1 opener and packer	872.50	9 clerks, \$1,400	12,600.00
2 openers and packers, \$730	1,460.00	7 clerks, \$1,200	8,357.33
2 laborers, \$626	1,252.00	1 clerk, \$1,000	978.02
1 laborer	622.00	8 clerks, \$800	6,268.90
101 Total	129,162.98	1 messenger, \$750	682.79
GALENA, ILL.		6 messengers, \$600	3,599.64
1 surveyor (salary, fees, etc.)	408.05	1 appraiser	3,000.00
EVANSVILLE, IND.		2 assistant appraisers, \$2,500	5,000.00
1 surveyor (salary, fees, etc.)	735.40	2 examiners, \$1,800	3,599.94
1 deputy surveyor	800.00	1 examiner	1,400.00
2 Total	1,535.40	1 examiner	1,200.00
INDIANAPOLIS, IND.		1 special examiner of drugs	1,000.00
1 surveyor	5,000.00	3 store-keepers, \$1,460	2,967.61
1 special deputy surveyor and clerk	1,200.00	1 weigher	2,000.00
1 inspector, \$3 per day	1,095.00	5 assistant weighers, \$1,200	5,784.08
1 opener and packer	600.00	1 gauger	1,500.00
4 Total	7,895.00	1 packer	850.00
BURLINGTON, IOWA.		2 openers and packers, \$720	1,373.43
1 surveyor (salary, fees, etc.)	359.60	1 sampler	750.00
1 deputy surveyor (without compensation)		1 chief laborer	800.00
2 Total	359.60	36 laborers, \$600	18,140.07
DUBUQUE, IOWA.		14 boatmen, \$600	8,247.36
1 surveyor (salary, fees, etc.)	575.12	1 captain of night watchmen	880.00
LOUISVILLE, KY.		4 watchmen (night), \$840	3,307.54
1 surveyor	5,000.00	1 inspector, \$4 per day	1,460.00
1 special deputy surveyor	1,800.00	24 inspectors, \$3 per day	25,896.00
1 deputy surveyor and book-keeper	1,500.00	9 inspectors, \$2.25 per day	6,986.25
1 deputy surveyor and clerk	1,425.85	1 captain of night inspectors, \$3 per night	1,095.00
1 entry clerk	1,500.00	14 inspectors (night), \$2.25 per night	11,310.75
1 clerk, \$45 per month	540.00	1 inspectress, \$2 per day	728.00
1 inspector, examiner, etc., \$4 per day	1,460.00	1 naval officer	5,000.00
		1 deputy naval officer	2,500.00
		1 clerk	1,800.00
		2 clerks, \$1,600	3,200.00

*\$1,080 of this amount re-imbursed by private bonded stores.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW ORLEANS, LA.—continued.		ELLSWORTH, ME.	
1 clerk.....	\$1,400.00	1 collector (salary, fees, etc.).....	\$905.14
1 clerk.....	840.00	1 special deputy collector.....	900.00
1 messenger.....	600.00	1 deputy collector and inspector	
1 surveyor.....	3,500.00	(Southwest Harbor, Me., \$2 per	
1 deputy surveyor.....	2,500.00	day).....	730.00
1 clerk, \$1,600.....	1,468.10	1 deputy collector and inspector,	
1 clerk.....	1,400.00	(Mount Desert Ferry, Me.).....	700.00
3 messengers, \$600.....	1,711.87	1 deputy collector and inspector,	
191 Total.....	1,999,289.26	\$1.65 per day.....	602.25
BANGOR, ME.		2 storekeepers, \$48.....	95.00
1 collector.....	3,000.00	1 storekeeper.....	24.00
1 special deputy collector.....	1,600.00	8 Total.....	3,957.39
1 deputy collector and inspector, \$4		HOULTON, ME.	
per day.....	1,460.00	1 collector.....	1,500.00
5 deputy collectors and inspectors,		1 special deputy collector and in-	
\$3 per day.....	5,421.00	spector, \$4 per day.....	1,460.00
1 inspector, \$3 per day.....	1,095.00	3 deputy collectors and inspectors,	
1 watchman, \$2 per day*.....	232.00	\$3 per day.....	3,285.00
10 Total.....	12,808.00	3 deputy collectors and inspectors,	
BATH, ME.		\$2 per day.....	2,190.00
1 collector (salary, fees, etc.).....	3,840.11	8 Total.....	8,435.00
1 deputy collector.....	1,460.00	KENNEBUNK, ME.	
1 deputy collector.....	803.00	1 collector (fees, etc.).....	77.50
3 inspector, \$1,095.....	3,285.00	1 deputy collector, \$1.60 per day.....	584.00
1 inspector.....	255.50	1 deputy collector (without com-	
7 Total.....	9,643.61	ensation.....	
BELFAST, ME.		3 Total.....	661.50
1 collector (fees and commissions).....	1,102.54	MACHIAS, ME.	
1 deputy collector and inspector.....	150.00	1 collector (salary, fees, etc.).....	1,891.98
1 deputy collector and inspector.....	100.00	1 special deputy collector, \$2.50 per	
1 deputy collector and inspector,		day.....	912.50
\$2.50 per day.....	912.50	1 deputy collector (Jonesport, Me.).....	450.00
1 deputy collector and inspector,		1 deputy collector (Millbridge, Me.).....	300.00
\$2 per day.....	730.00	4 Total.....	3,554.48
1 clerk.....	300.00	PORTLAND, ME.	
6 Total.....	3,295.04	1 collector.....	6,000.00
CASTINE, ME.		2 deputy collectors, \$3,000†.....	4,124.98
1 collector (salary, fees, etc.).....	655.39	1 cashier and acting deputy collect-	
1 special deputy collector and in-		or, \$1,600.....	768.87
spector.....	912.50	1 deputy collector and inspector,	
2 deputy collectors and inspectors,		\$1,200‡.....	450.01
\$730.....	1,460.00	1 deputy collector and inspector.....	900.00
1 deputy collector and inspector.....	516.45	1 clerk and superintendent of ware-	
1 deputy collector and inspector.....	45.80	houses.....	1,500.00
6 Total.....	3,590.14	3 clerks, \$1,200.....	3,600.00
EASTPORT, ME.		1 clerk and private secretary,	
1 collector.....	3,000.00	\$1,200‡.....	450.01
1 special deputy collector.....	1,600.00	1 clerk.....	1,100.00
1 deputy collector.....	1,460.00	10 inspectors, \$3 per day.....	10,950.00
1 deputy collector.....	1,200.00	2 inspectors, \$3 per day;.....	828.00
3 deputy collectors, \$1,095.....	3,285.00	3 inspectors (temporary), \$3 per day.....	1,080.00
2 deputy collectors, \$912.50.....	1,825.00	10 inspectors (night), \$3 per night.....	1,334.00
4 inspectors, \$1,095.....	4,380.00	1 weigher and ganger.....	2,000.00
3 inspectors, \$912.50.....	2,737.50	1 weigher and ganger (night), \$2,000.....	76.00
3 inspectors, \$730.....	2,190.00	1 assistant weigher, ganger and in-	
19 Total.....	21,677.50	spector \$4 per day.....	1,460.00
		1 ganger and inspector, \$3 per day.....	1,095.00
		1 marker.....	730.00
		2 watchmen, \$2 per day.....	1,460.00
		2 boatmen, \$2 per day.....	1,460.00
		2 storekeepers, \$1,100.....	2,200.00
		1 storekeeper \$1,100\$.....	849.00

* To October 24, 1889.

† One employed four and a half months, office abolished.

‡ Office abolished.

\$ Employed six months eight days; office vacant.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
POTLAND, ME.—continued.		BALTIMORE, MD.—continued.	
3 storekeepers (night) \$3 per night	\$336.00	1 boatman and acting pilot, \$60 per month	\$720.00
1 surveyor	4,500.00	1 boatman, \$45 per month	538.50
1 deputy surveyor, \$2,500*	937.50	1 boatman, \$40 per month	480.00
1 appraiser	3,000.00	1 fireman, \$45 per month	540.00
1 assistant appraiser, \$2,500*	1,053.78	4 laborers at telephone, \$60 per month	2,876.00
1 sampler	840.00	1 weigher	2,000.00
1 watchman	730.00	11 assistant weighers, \$1,200	13,076.63
1 messenger	650.00	1 assistant weigher and acting gauger	1,300.00
59 Total	56,469.15	2 clerks, \$1,200	2,400.00
SACO, ME.		1 messenger, \$720	698.16
1 collector, (salary, fees, etc.)	291.80	1 keeper of scales room	660.00
WALDOBOROUGH, ME.		8 laborers (on scales), \$1.75 per day	4,004.00
1 collector (salary, fees, etc.)	3,000.00	Laborers (on scales), 25 cents per hour †	4,529.38
1 special deputy collector, \$3 per day	1,095.00	1 general appraiser, \$3,000	2,653.84
1 deputy collector and inspector, \$3 per day	1,095.00	2 local appraisers, \$3,000	6,000.00
1 deputy collector and inspector, \$2.25 per day	821.25	1 merchant appraiser, \$5 per day	80.00
3 deputy collectors and inspectors, \$2 per day	2,190.00	2 examiners, \$1,800	3,600.00
7 Total	8,201.25	1 examiner	1,600.00
WISCASSET, ME.		2 examiners, \$1,400	2,800.00
1 collector (salary, fees, etc.)	674.53	1 examiner (female)	600.00
2 deputy collectors, \$912.50	1,825.00	1 clerk	1,400.00
1 inspector	365.00	1 clerk, \$1,200	1,136.70
4 Total	2,864.53	1 foreman of laborers, \$840	837.72
YORK, ME.		6 laborers, \$840	5,037.72
1 collector (salary, etc.)	273.70	2 laborers, \$720	1,440.00
ANNAPOLIS, MD.		2 messengers, \$720	1,428.27
1 collector (salary, fees, etc.)	487.70	1 clerk and storekeeper	1,800.00
1 deputy collector, inspector, and clerk	600.00	1 clerk	1,600.00
2 Total	1,087.70	8 storekeepers, \$1,200 §	8,400.00
BALTIMORE, MD.		Storekeepers (night), \$7 per night ††	1,183.00
1 collector, \$7,000	6,552.76	1 engineer	1,200.00
2 deputy collectors, \$3,000	6,000.00	1 fireman	1,095.00
1 cashier, \$2,500	2,499.98	1 foreman of porters	820.00
1 assistant cashier	1,800.00	3 porters, \$820	2,457.75
1 auditor	2,500.00	1 naval officer	5,000.00
1 assistant auditor	1,800.00	1 deputy naval officer, \$2,500	2,499.91
6 clerks, \$1,800	10,672.80	2 clerks, \$1,600	3,200.00
8 clerks, \$1,600	11,443.45	3 clerks, \$1,400	4,200.00
7 clerks, \$1,400	9,655.41	1 clerk	1,200.00
5 clerks, \$1,200	5,067.39	1 messenger \$840	823.78
1 private secretary, \$900	508.35	1 surveyor	4,500.00
1 messenger and copyist	900.00	1 deputy surveyor	2,500.00
1 messenger, \$840	681.01	1 clerk	1,400.00
5 messengers, \$720	3,598.06	1 clerk	1,200.00
1 captain of watchmen	875.00	2 messengers, \$840	1,677.65
4 watchmen, \$840	3,269.36	1 messenger	720.00
2 laborers, \$720	1,440.00	226 Total	257,832.08
33 inspectors, \$3.50 per day	41,363.00	CRISFIELD, MD,	
1 captain of night inspectors, \$3.50 per night	1,277.50	1 collector, (salary, fees, etc.)	2,546.50
33 inspectors (night), \$7 per night †	10,871.00	1 deputy collector	900.00
22 inspectors (night), \$3 per night.	25,143.00	2 Total	3,446.50
* Office abolished.		BARNSTABLE, MASS.	
† Reimbursed by consignees of vessels.		1 collector, (fees, commissions, etc.)	1,579.96
‡ Number actually employed not known; varies at different times.		1 deputy collector	900.00
§ Reimbursed by proprietors of private bonded warehouses.		1 deputy collector \$730	728.00
		6 deputy collectors, \$492.75	2,950.42
		1 clerk, \$500	207.90
		8 storekeepers, \$50	380.52
		18 Total	6,746.80

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BOSTON, MASS.		BOSTON, MASS.—continued.	
1 collector.....	\$8,000.00	1 special examiner of drugs.....	\$2,500.00
3 deputy collectors, \$3,000.....	9,000.00	1 examiner.....	2,500.00
1 comptroller and principal clerk.....	4,500.00	3 examiners, \$2,000.....	6,000.00
1 auditor.....	3,000.00	7 examiners, \$1,800.....	12,600.00
1 cashier.....	3,000.00	3 examiners, \$1,600.....	4,800.00
1 assistant cashier.....	2,200.00	2 examiners, \$1,400.....	2,800.00
1 secretary and chief clerk.....	2,500.00	1 examiner.....	1,200.00
3 chief clerks, \$2,000.....	6,000.00	2 clerks, \$1,400.....	2,800.00
1 clerk.....	2,000.00	1 sampler.....	1,200.00
7 clerks, \$1,800.....	12,600.00	5 samplers, \$1,000.....	5,000.00
25 clerks, \$1,600.....	40,000.00	2 samplers, \$875.....	1,750.00
12 clerks, \$1,400.....	16,800.00	3 openers and packers, \$900.....	2,700.00
22 clerks, \$1,200.....	26,400.00	17 openers and packers, \$840.....	14,280.00
8 clerks, \$1,000.....	8,000.00	4 porters, \$2 per day †.....	2,504.00
3 clerks, \$875.....	2,625.00	3 messengers, \$840.....	2,520.00
8 clerks, \$840.....	6,720.00	1 messenger.....	730.00
1 clerk.....	800.00		
1 clerk and inspectress.....	1,000.00	899 Total.....	610,164.95
10 messengers, \$840.....	8,400.00		
5 messengers, \$800.....	4,000.00	EDGARTOWN, MASS.	
7 messengers, \$720.....	5,040.00	1 collector (salary, fees, etc.).....	482.37
1 watchman (day) \$3 per day.....	1,095.00	2 deputy collectors, inspectors, etc., \$2 per day.....	1,446.00
8 watchmen, (night) \$2 per night.....	5,840.00	1 inspector, \$2 per day.....	628.00
1 carpenter, \$3 per day.....	1,095.00	1 boatman, \$300.....	124.20
5 acting deputy collectors and inspectors, \$4 per day.....	7,300.00	5 Total.....	2,680.57
75 inspectors, \$4 per day.....	109,500.00		
30 inspectors, (night) \$3 per night.....	32,850.00	FALL RIVER, MASS.	
1 measurer of marble, \$3.50 per day*.....	200.00	1 collector.....	3,000.00
1 weigher.....	2,000.00	1 deputy collector, inspector, etc.....	1,500.00
4 assistant weighers, \$1,600.....	6,400.00	1 inspector, weigher, and measurer.....	1,095.00
24 assistant weighers, \$4 per day.....	35,040.00	1 inspector, (temporary).....	33.00
3 weigher's clerks, \$1,200.....	2,000.00	1 boatman.....	300.00
1 gauger.....	2,920.00	5 Total.....	5,928.00
2 assistant gaugers, \$4 per day.....	2,920.00		
7 elevator conductors, \$800.....	5,600.00	GLOUCESTER, MASS.	
2 foremen laborers, \$1,000.....	2,000.00	1 collector (salary, fees, etc.).....	4,009.00
1 janitor.....	800.00	1 deputy collector.....	1,200.00
1 janitor, \$2 per day †.....	626.00	1 clerk.....	1,000.00
1 messenger, \$2 per day †.....	626.00	3 inspectors, \$3 per day.....	3,285.00
22 porters, \$2 per day †.....	13,772.00	1 inspector.....	801.00
1 clerk in charge of warehouses.....	2,000.00	1 boatman.....	480.00
2 clerks and storekeepers, \$1,600.....	3,200.00	1 storekeeper.....	425.73
1 clerk and storekeeper.....	800.00	1 storekeeper.....	306.88
13 storekeepers, \$1,400.....	18,200.00	1 storekeeper.....	230.16
9 storekeepers, \$800.....	7,200.00	1 storekeeper.....	46.23
4 boatmen, \$2.25 per day.....	3,285.00	12 Total.....	11,784.00
467 wharf laborers, 30 cents per hour †.....	41,926.95		
1 naval officer.....	5,000.00	MARBLEHEAD, MASS.	
1 deputy naval officer.....	2,500.00	1 collector, (fees and commissions).....	432.43
1 assistant deputy naval officer.....	2,000.00	2 deputy collectors and inspectors, \$2 per day.....	1,460.00
1 chief clerk and acting deputy naval officer.....	2,000.00	3 Total.....	1,892.43
1 acting deputy naval officer and clerk.....	1,800.00		
2 clerks, \$1,800.....	3,600.00	NANTUCKET, MASS.	
3 clerks, \$1,600.....	4,800.00	1 collector (salary, fees, etc.).....	288.40
2 clerks, \$1,400.....	2,800.00		
3 clerks, \$1,200.....	3,600.00	NEW BEDFORD, MASS.	
3 clerks, \$840.....	2,520.00	1 collector.....	3,000.00
1 messenger.....	840.00	1 deputy collector.....	1,600.00
1 surveyor.....	5,000.00	1 inspector, weigher, etc., \$3 per day.....	1,095.00
1 deputy surveyor.....	2,500.00	1 inspector, \$3 per day.....	1,095.00
1 clerk and assistant to surveyor.....	2,000.00	1 clerk.....	1,000.00
1 clerk.....	1,600.00	5 Total.....	7,790.00
1 clerk.....	1,500.00		
1 clerk.....	1,400.00		
1 clerk.....	1,200.00		
1 messenger.....	840.00		
1 messenger.....	720.00		
1 general appraiser.....	3,000.00		
1 appraiser.....	3,000.00		
2 assistant appraisers, \$2,500.....	5,000.00		
1 confidential clerk.....	1,400.00		
1 private secretary.....	1,200.00		

* When employed.

† Sundays excepted.

‡ Average number.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEWBURYPORT, MASS.		DETROIT, MICH.—continued.	
1 collector (fees and commissions).....	\$381.06	1 storekeeper.....	\$840.00
1 deputy collector.....	1,000.00	2 inspectresses, \$1.50 per day.....	1,086.00
1 inspector.....	900.00	1 messenger.....	730.00
1 inspector.....	400.00	1 laborer, \$720.....	718.06
4 Total.....	2,681.06	66 Total.....	63,925.47
PLYMOUTH, MASS.		GRAND HAVEN, MICH.	
1 collector.....	3,000.00	1 collector.....	2,500.00
1 deputy collector.....	1,200.00	1 special deputy collector.....	1,200.00
2 Total.....	4,200.00	1 deputy collector and inspector, \$1.65 per day.....	602.25
SALEM, MASS.		2 deputy collectors and inspectors, \$1.50 per day.....	793.00
1 collector (fees and commissions).....	997.06	2 deputy collectors and inspectors, \$1 per day.....	309.00
1 special deputy collector and inspector, \$4 per day.....	1,460.00	5 deputy collectors and inspectors, 65 cents per day.....	844.20
1 weigher and inspector, \$3 per day.....	1,095.00	1 deputy collector and inspector, without compensation.....	
4 inspectors, \$3 per day.....	2,928.00	13 Total.....	6,248.45
1 boatman, \$480 to \$600.....	520.15	GRAND RAPIDS, MICH.	
8 Total.....	7,000.21	1 surveyor (salary, fees, etc.).....	1,754.03
DETROIT, MICH.		MARQUETTE, MICH.	
1 collector (salary, fees, etc.).....	4,500.00	1 collector, \$2,500.....	2,484.30
1 special deputy collector.....	2,500.00	3 deputy collectors, \$1,200.....	2,493.40
1 deputy collector and examiner, \$2,000 to \$1,400.....	1,554.38	1 deputy collector.....	300.00
1 deputy collector and clerk.....	1,600.00	1 deputy collector, \$2 per day.....	440.00
1 deputy collector and clerk.....	1,500.00	2 deputy collectors, \$1 per day.....	452.00
3 deputy collectors and clerks, \$1,400.....	3,916.11	2 deputy collectors, 80 cents per day.....	465.60
1 deputy collector and clerk, \$1,000.....	265.59	2 deputy collectors, 75 cents per day.....	182.25
6 deputy collectors and clerks, \$900.....	5,231.08	2 deputy collectors, 50 cents per day.....	185.50
1 deputy collector and clerk, \$1,320 to \$3 per day.....	1,131.40	1 clerk, \$2 per day.....	730.60
1 deputy collector and clerk, \$900 to \$3 per day.....	1,060.60	1 inspector.....	300.00
1 deputy collector and clerk, \$3 per day.....	*1,043.00	4 inspectors, \$3 per day.....	4,311.00
1 deputy collector and inspector, \$1,600 to \$1,200.....	1,115.73	20 Total.....	12,344.05
1 deputy collector and inspector.....	1,200.00	PORT HURON, MICH.	
1 deputy collector and inspector, \$1,150 to \$3 per day.....	1,102.80	1 collector (salary, fees, etc.).....	3,600.00
1 deputy collector and inspector.....	900.00	1 special deputy collector.....	2,000.00
3 deputy collectors and inspectors, \$840.....	297.60	1 deputy collector and cashier.....	1,500.00
1 deputy collector and inspector, \$3 to \$2.50 per day.....	941.00	1 deputy collector and clerk.....	1,400.00
5 deputy collectors and inspectors, \$3 per day.....	†5,631.00	1 deputy collector and inspector.....	1,500.00
18 deputy collectors and inspectors, \$2.50 per day.....	†17,665.00	1 deputy collector and inspector, †\$1,200.....	1,300.00
1 deputy collector and inspector, \$2 per day.....	730.00	1 deputy collector and inspector, \$1,195.....	1,115.89
1 deputy collector and inspector, \$1.50 per day.....	547.50	3 deputy collectors and inspectors, \$1,100.....	3,278.92
2 deputy collectors and inspectors, \$1 per day.....	633.00	1 deputy collector and inspector.....	1,000.00
2 deputy collectors and inspectors, 65 cents per day.....	474.50	18 deputy collectors and inspectors.....	15,714.96
1 deputy collector and inspector, § 35 cents per day.....	94.50	1 deputy collector and inspector.....	891.85
3 deputy collectors and inspectors, 30 cents per day.....	365.70	3 deputy collectors and inspectors, \$864.....	2,592.00
1 appraiser.....	3,000.00	1 deputy collector and inspector.....	862.59
1 cashier, \$1,800 to \$1,500.....	1,552.92	1 deputy collector and inspector.....	838.55
		3 deputy collectors and inspectors, \$730.....	2,190.00
		1 deputy collector and inspector.....	600.04
		2 deputy collectors and inspectors, \$425.....	850.00
		1 deputy collector and inspector.....	400.00

*Of this amount \$125 was received as extra compensation from the Michigan Central Railroad Company.
 †Of this amount \$156 was received as extra compensation from the City Ferry Company.
 ‡Of this amount \$300 was received as extra compensation from Hiram Walker, and \$240 was received as extra compensation from the City Ferry Company.
 § Employed during season of navigation only.
 ¶ Abolished.
 ** One abolished.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PORT HURON, MICH.—continued.		ST. JOSEPH, MO.	
1 deputy collector and inspector....	\$399.54	1 surveyor (salary, fees, etc.).....	\$3,232.68
1 deputy collector and inspector....	360.00	1 deputy surveyor.....	1,200.00
1 deputy collector and inspector*....	201.65	1 clerk.....	360.00
3 deputy collectors and inspectors, \$199.70.....	599.10	3 Total.....	4,792.68
2 deputy collectors and inspectors*....	120.58	ST. LOUIS, MO.	
1 store-keeper.....	1,100.00	1 surveyor.....	5,000.00
1 inspector.....	240.00	1 special deputy surveyor.....	2,500.00
53 Total.....	44,906.73	1 deputy surveyor and cashier.....	2,000.00
DULUTH, MINN.		1 deputy surveyor and entry clerk.....	1,600.00
1 collector, \$2,500.....	1,973.99	1 deputy surveyor, chief inspector, etc.....	1,600.00
1 deputy collector, † \$1,400.....	1,365.02	1 deputy surveyor and clerk.....	1,500.00
2 deputy collectors, † \$25 per month.....	372.00	1 liquidating clerk.....	1,900.00
1 collector and inspector †.....	1,295.00	2 clerks, † \$1,400.....	2,800.00
5 Total.....	5,006.01	1 clerk.....	1,200.00
MINNEAPOLIS, MINN.		1 clerk.....	1,100.00
(See St. Paul, Minn.)		1 clerk, assistant inspector, etc.....	1,200.00
ST. PAUL, MINN.		1 clerk and assistant weigher.....	1,000.00
1 collector (salary, fees, etc.).....	3,113.40	1 messenger.....	840.00
1 special deputy collector, † \$1,800.....	1,772.40	1 watchman, \$2.50 per day.....	912.50
1 deputy collector (Minneapolis, Minn.), \$2,000.....	445.09	1 appraiser.....	3,000.00
1 deputy collector, * \$2,000.....	70.65	1 examiner.....	1,600.00
1 deputy collector, examiner, etc.....	2,000.00	1 examiner.....	1,200.00
1 deputy collector and cashier, \$1,600.....	1,580.14	1 special drug examiner, † \$5 per day.....	1,200.00
5 deputy collectors and inspectors (mounted), \$3.50 per day.....	6,387.50	2 inspectors, \$3.50 per day.....	2,555.00
4 deputy collectors and inspectors, \$3 per day.....	3,981.00	5 inspectors, \$3 per day.....	5,475.00
1 clerk and inspector, † \$1,200.....	1,191.90	1 store-keeper.....	1,000.00
1 clerk and inspector, † \$3 per day.....	1,095.00	1 opener and packer.....	900.00
1 storekeeper and inspector, † \$1,200.....	1,185.10	1 laborer.....	720.00
1 storekeeper, † \$3 per day.....	201.00	3 laborers, \$600.....	1,800.00
4 inspectors, † \$3 per day.....	3,333.00	32 Total.....	44,602.50
2 inspectors (temporary) \$3 per day.....	519.00	FORT BENIGN, MONT.	
1 inspector and laborer, † \$2 per day.....	750.00	1 collector.....	1,000.00
26 Total.....	27,605.18	LINCOLN, NEBR. †	
NATCHEZ, MISS.		1 surveyor (salary and fees).....	160.85
1 collector.....	500.00	1 deputy surveyor (without compensation).....	
SHIELDSBOROUGH, MISS.		2 Total.....	160.85
1 collector (salary and fees).....	2,497.60	OMAHA, NEBR.	
2 deputy collectors, \$3 per day.....	2,190.00	1 surveyor (salary and commissions).....	2,474.56
1 inspector and boarding officer, \$3 per day.....	1,095.00	1 deputy surveyor, \$3 per day to \$1,200.....	1,159.00
1 boatman.....	730.00	1 clerk.....	1,200.00
1 messenger.....	120.00	3 Total.....	4,833.56
6 Total.....	6,632.60	PORTSMOUTH, N. H.	
VICKSBURG, MISS.		1 collector (fees and commissions).....	1,696.25
1 collector.....	500.00	1 deputy collector.....	1,164.27
KANSAS CITY, MO.		1 deputy collector (West Stewartstown, N. H.).....	810.50
1 surveyor.....	5,000.00	1 special inspector.....	1,444.00
1 deputy surveyor and inspector.....	1,500.00	1 inspector.....	912.50
1 deputy surveyor and clerk.....	1,200.00	1 inspector.....	857.00
1 deputy surveyor and inspector.....	900.00	1 boatman.....	400.00
4 Total.....	8,600.00	7 Total.....	7,284.52

* Abolished.

† During season of navigation.

‡ In public bonded ware-house.

§ Two at Minneapolis, Minn.

|| When employed.

¶ Office opened for business November 19, 1889.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BRIDGETON, N. J.		BUFFALO, N. Y.—continued.	
1 collector (salary, fees, etc.)	\$778.69	1 marine clerk	\$1,199.98
1 special deputy collector,*250	21.10	1 clerk and vessel admeasurer, \$1,200	535.95
2 deputy collectors and inspectors, \$120	240.00	1 inspector	1,460.00
4 Total	1,039.79	3 inspectors, \$1,277.50	3,832.50
NEWARK, N. J.		9 inspectors, \$1,095	9,855.00
1 collector (salary, fees, etc.)	1,175.42	1 inspector	912.50
1 deputy collector and inspector	1,200.00	15 inspectors (temporary)	8,389.00
2 Total	2,375.42	1 store-keeper	1,100.00
PERTH AMBOY, N. J.		1 store-keeper	1,000.00
1 collector (salary, fees, etc.)	2,422.30	1 messenger	800.00
1 deputy collector	1,200.00	1 laborer, \$720	459.73
1 deputy collector and inspector, \$3 per day	1,095.00	49 Total	53,397.52
3 inspectors, \$3 per day	3,285.00	CAPE VINCENT, N. Y.	
1 clerk and inspector	840.00	1 collector	2,500.00
1 storekeeper	600.00	1 special deputy collector	1,500.00
1 janitor and boatman	547.50	1 deputy collector and inspector, \$1,200	1,170.66
9 Total	9,989.80	8 deputy collectors and inspectors, \$3 per day	3,316.00
SOMERS POINT, N. J.		7 deputy collectors and inspectors, \$1.25 per day	3,197.50
1 collector (salary, fees, etc.)	475.00	2 inspectors, \$3 per day	2,184.00
1 deputy collector	500.00	20 Total	13,868.16
2 Total	975.00	DUNKIRK, N. Y.	
TRENTON, N. J.		1 collector (salary, fees, etc.)	1,114.77
1 collector (salary and fees)	206.20	GREENPORT, N. Y.	
TUCKERTON, N. J.		1 surveyor (fees)	281.25
1 collector (salary and fees)	279.10	NEW YORK, N. Y.	
1 deputy collector, \$600	105.89	1 collector	12,000.00
2 Total	384.99	1 assistant collector (Jersey City, N. J.)	2,000.00
ALBANY, N. Y.		10 deputy collectors, \$3,000	30,000.00
1 surveyor	5,000.00	1 deputy collector (Newburgh, N. Y.)	750.00
1 special deputy surveyor	1,460.00	1 deputy collector (Cold Spring, N. Y.)	200.00
2 deputy surveyors and inspectors, \$1,095	2,190.00	1 auditor	5,000.00
4 inspectors, \$1,095	4,380.00	1 cashier	5,000.00
8 Total	13,030.00	1 assistant cashier	2,000.00
BUFFALO, N. Y.		1 assistant cashier	1,400.00
1 collector (salary and fees)	4,243.20	1 chief clerk	5,000.00
1 special deputy collector	2,500.00	1 chief clerk	3,000.00
2 deputy collectors (International Bridge, N. Y., \$1,460)	2,920.00	2 chief clerks, \$2,700	5,400.00
1 deputy collector (East Buffalo, N. Y.)	1,095.00	1 chief clerk	2,600.00
1 deputy collector (Tonawanda, N. Y.)	1,095.00	7 chief clerks, \$2,500	17,500.00
1 deputy collector (Black Rock Ferry, N. Y.)	1,642.50	1 assistant chief clerk	2,500.00
1 appraiser	3,000.00	1 acting disbursing agent	3,500.00
1 cashier, \$1,400 to \$1,600	1,537.75	1 paymaster	2,500.00
1 entry and liquidating clerk, \$1,600 to \$1,500	1,529.41	1 private secretary	2,500.00
1 warehouse clerk and book-keeper	1,400.00	2 clerks, \$2,500	5,000.00
1 impost and statistical clerk	1,200.00	1 clerk	2,400.00
1 clearance clerk	1,200.00	6 clerks, \$2,200	35,200.00
1 clearance clerk (night)	490.00	14 clerks, \$2,000	48,000.00
		22 clerks, \$1,800	21,600.00
		12 clerks, \$1,600	33,200.00
		59 clerks, \$1,400	82,600.00
		58 clerks, \$1,200	105,600.00
		87 clerks, \$1,000	87,000.00
		8 clerks and messengers, \$1,000	2,000.00
		25 copyists, \$1,000	5,000.00
		1 chief teller	2,200.00
		9 tellers, \$2,000	18,000.00
		2 weighers, \$2,500	5,000.00
		2 foremen of assistant weighers, \$1,600	3,200.00

* Salary withdrawn after July 31, 1889, by order of the Secretary of the Treasury.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—continued.		NEW YORK, N. Y.—continued.	
81 assistant weighers, \$4 per day*	\$101,412.00	1 chief clerk	\$2,500.00
28 assistant weighers (temporary), 30 cents per hour*	24,812.40	1 examiner of teas	2,500.00
1 gauger	2,000.00	1 examiner of marble	1,800.00
1 superintendent of assistant gaugers, etc., \$1,800†	600.00	21 examiners, \$2,500	52,500.00
8 assistant gaugers, \$4 per day*	10,016.00	1 examiner	2,300.00
2 stenographers, \$1,500	3,000.00	10 examiners, \$2,200	22,000.00
310 inspectors (day), \$4 per day	452,600.00	22 examiners, \$2,000	44,000.00
2 special inspectors (day), \$4 per day	2,920.00	29 examiners, \$1,800	52,200.00
4 inspectors (coastwise), \$180	720.00	1 examiner	1,400.00
118 inspectors (night), \$3 per night	129,210.00	1 clerk	2,500.00
9 inspectresses, \$3 per day	9,855.00	2 clerks, \$1,800	3,600.00
12 inspectresses, \$3 per day†	4,860.00	7 clerks, \$1,600	11,200.00
59 store-keepers, \$1,400	82,600.00	4 clerks, \$1,200	4,800.00
1 store-keeper (Castle Garden)	1,000.00	3 clerks, \$1,000	3,000.00
1 custodian of internal-revenue stamps	1,400.00	3 clerks, \$86‡	2,592.00
1 detective	1,400.00	1 clerk and verifier	1,500.00
2 detectives, \$4 per day	2,920.00	7 clerks and verifiers, \$1,400	9,800.00
1 engineer	1,300.00	19 clerks and verifiers, \$1,200	22,800.00
1 engineer	1,200.00	1 clerk and verifier	1,150.00
1 engineer (naval office)	1,000.00	1 law clerk	2,000.00
1 assistant engineer	840.00	1 stenographer	2,000.00
1 assistant engineer	720.00	31 samplers, \$1,200	37,200.00
1 assistant engineer, \$3 per day	1,095.00	2 samplers, \$1,150	2,300.00
1 assistant engineer (naval office), \$2 per day	300.00	8 foremen of openers and packers, \$1,000	8,000.00
3 firemen, \$840	2,520.00	58 openers and packers, \$900	52,200.00
3 firemen, \$720	2,160.00	81 openers and packers, \$840	68,040.00
1 carpenter	1,500.00	2 stencilers, \$2.75 per day*	1,721.50
1 carpenter	1,300.00	38 messengers, \$840	31,920.00
1 carpenter	1,200.00	7 laborers, \$40	5,880.00
1 carpenter	1,000.00	1 general appraiser	3,000.00
1 superintendent of supplies	1,200.00	1 chief clerk	2,500.00
1 bookbinder	1,200.00	1 confidential clerk	2,200.00
1 assistant bookbinder	600.00	1 law clerk	1,800.00
1 opener and packer	1,095.00	1 stenographer, \$1,600	800.00
1 mail carrier	1,000.00	4 clerks, \$1,200	4,800.00
2 searchers, \$840	1,680.00	1 opener and packer, \$3 per day*	939.00
1 measurer of marble (temporary), 50 cents per hour †	1,565.00	1 opener and p'kr, \$2.75 per day*	860.75
7 floor book-keepers, \$840	5,880.00	1 messenger	840.00
1 messenger	890.00	1 naval officer	8,000.00
78 messengers, \$840	65,520.00	2 deputy naval officers, \$2,500	3,125.00
3 messengers, \$720	2,160.00	1 comptroller, \$3,000	2,250.00
2 ushers, \$840	1,680.00	1 auditor, \$3,500 to \$3,000	3,205.50
2 guides, \$840	1,680.00	1 private secretary	2,000.00
7 elevator men, \$840	5,880.00	1 clerk, \$3,000 to \$2,800	2,883.31
1 watchman, \$840 and \$2.50 per Sunday	970.00	3 clerks, \$2,500	7,500.00
37 watchmen, \$840	31,080.00	11 clerks, \$2,200	24,200.00
8 foremen, \$840	6,720.00	12 clerks, \$2,000	24,000.00
1 superintendent of laborers	1,600.00	10 clerks, \$1,800	18,000.00
1 foreman of laborers (porters)	840.00	16 clerks, \$1,600	25,600.00
18 laborers (porters), \$720	12,960.00	10 clerks, \$1,400	14,000.00
110 laborers (public stores), \$720	79,200.00	13 clerks, \$1,200	15,600.00
Laborers|| (weighers), \$2.50 per day and 40 cents and 30 cents per hour	187,206.50	12 clerks, \$1,000	12,000.00
28 laborers (gaugers), \$2.50 per day*	21,910.00	11 messengers, \$840	9,240.00
2 laborers (gaugers), 40 cents per hour*	2,504.00	1 messenger	660.00
12 laborers (gaugers), 30 cents per hour*	11,268.00	1 surveyor	8,000.00
1 laborer (for measurer of marble), 30 cents per hour*	939.00	3 deputy surveyors, \$2,500	5,833.33
1 porter	720.00	1 auditor	5,000.00
5 janitors (weighers), \$2 per day*	3,130.00	1 superintendent of barge office, \$2,500	625.00
1 scrub-woman	540.00	1 private secretary	2,000.00
1 head char-woman	420.00	1 clerk	1,800.00
6 char-women, \$360	2,160.00	9 clerks, \$1,600	14,400.00
1 appraiser	4,000.00	2 clerks, \$1,400	2,800.00
10 assistant appraisers, \$3,000	30,000.00	2 clerks, \$1,200	2,400.00
		1 stenographer, \$5 per day	500.00
		6 inspectors for measuring vessels, \$4 per day	8,760.00
		1 foreman of laborers (barge office)	840.00
		9 messengers, \$840	7,560.00
		5 messengers, \$720	3,600.00
		1,930 Total	2,656,036.29

* When employed.

† Office abolished.

‡ Abolished November 12, 1889.

§ Sundays excepted.

|| Number actually employed not known; varies at different times.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
OGDENSBURGH, N. Y.		ROCHESTER, N. Y.—continued.	
1 collector (salary, fees, etc.)	\$2,524.00	1 deputy collector and inspector, \$3.85 per day	\$1,405.25
1 special deputy collector	1,600.00	6 deputy collectors and inspectors, \$3 per day	5,067.00
3 deputy collectors, \$1.200	3,600.00	5 inspectors, \$3 per day	2,937.00
7 deputy collectors, \$3 per day*	7,665.00	2 store-keepers, \$300	450.00
5 deputy collectors, \$2.50 per day†	3,912.50		
1 deputy collector (Hammond, N. Y.), \$1.65 per day	602.25	21 Total	20 539.74
2 inspectors, \$4 per day†	2,920.00		
1 inspector (Massena, N. Y.), \$3 per day	1,095.00	SAG HARBOR, N. Y.	
21 Total	23,918.75	1 collector (salary and fees)	423.82
OSWEGO, N. Y.		SUSPENSION BRIDGE, N. Y.	
1 collector (salary, commissions, etc.)	4,442.46	1 collector	3,900.00
1 special deputy collector	1,800.00	1 deputy collector and clerk	2,500.00
2 deputy collectors and clerks, \$1.200	2,400.00	1 deputy collector and clerk	1,500.00
1 deputy collector and clerk	1,000.00	1 deputy collector and clerk	1,399.99
1 deputy collector and clerk	900.00	1 deputy collector and clerk	1,200.00
6 deputy collectors and inspectors, \$3 per day	3,825.00	1 deputy collector and cashier	977.42
1 chief inspector, \$3.25 per day	1,186.25	1 deputy collector and inspector	1,450.00
12 inspectors, \$3 per day	6,237.76	1 deputy collector and inspector	1,424.00
1 cashier	1,500.00	15 deputy collectors and inspectors, \$1.095	16,425.00
1 general store-keeper	1,100.00	2 deputy collectors and inspectors, \$1.083	2,166.00
4 store-keepers, \$2.50 per day	840.00	1 deputy collector and inspector	1,068.00
31 Total	25,231.47	1 deputy collector and inspector	1,005.00
PATCHOGUE, N. Y.		2 deputy collectors and inspectors, \$624	1,248.00
1 surveyor (fees, etc.)	293.75	1 deputy collector and inspector	615.00
PLATTSBURGH, N. Y.		1 deputy collector and inspector	594.00
1 collector	2,500.00	1 deputy collector and inspector	579.00
1 deputy collector and inspector, etc.	2,000.00	1 deputy collector and inspector	573.00
1 deputy collector and inspector	1,700.00	3 inspectors, \$1.095	3,285.00
1 deputy collector and inspector	1,200.00	1 inspector	1,083.00
2 deputy collectors and inspectors, \$900	1,800.00	1 inspector	1,016.00
6 deputy collectors and inspectors, \$800	4,800.00	1 inspector	944.00
1 deputy collector and inspector	600.00	1 inspector	924.00
2 deputy collectors and inspectors, \$4 per day	2,920.00	1 storekeeper	1,400.00
10 deputy collectors and inspectors, \$3 per day	10,881.00	1 messenger	600.00
1 deputy collector and clerk	1,800.00	43 Total	\$48,851.41
1 inspector, \$3 per day	1,095.00	BEAUFORT, N. C.	
3 inspectors (temporary), \$3 per day	240.00	1 collector (salary and fees)	1,288.26
30 Total	31,536.00	1 inspector (temporary), \$3 per day	57.00
PORT JEFFERSON, N. Y.		2 Total	1,345.26
1 surveyor (fees)	184.57	EDENTON, N. C.	
1 deputy surveyor (without compensation)		1 collector (salary and fees)	1,172.65
2 Total	184.57	1 deputy collector and clerk	600.00
ROCHESTER, N. Y.		1 deputy collector (Elizabeth City, N. C.)	720.00
1 collector (salary, fees, etc.)	2,830.49	3 Total	2,492.65
1 deputy collector and clerk	1,800.00	NEW BERNE, N. C.	
2 deputy collectors and clerks, \$1.200	2,400.00	1 collector (salary and fees)	1,519.81
2 deputy collectors and clerks, \$3 per day	2,190.00	1 deputy collector and inspector, \$900	\$972.28
1 deputy collector and inspector, \$4 per day	1,460.00	1 deputy collector and inspector	600.00
		1 deputy collector and inspector, \$1 per day	365.00
		1 messenger	240.00
		5 Total	3,697.09

* Two at Morristown, N. Y.

† One each at Lisbon, N. Y., Louisville, N. Y., Massena, N. Y., and Waddington, N. Y.

‡ One each at Carleton Junction, N. Y., and Prescott, N. Y.

§ Of this amount \$5,748 was re-imbursed by railway companies.

|| Of this amount \$72.28 was paid for services as acting collector from July 1 to July 19, 1889, inclusive.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
WILMINGTON, N. C.		SANDUSKY, OHIO.	
1 collector (salary, fees, etc.).....	\$3,277.80	1 collector (salary and fees, etc.).....	\$2,500.00
1 special deputy collector, \$1,800....	1,800.03	1 deputy collector and inspector, \$60 per month.....	720.00
1 deputy collector and chief inspector.....	1,600.00	2 deputy collectors and inspectors,† \$1.10 per day.....	803.00
1 clerk, \$1,000.....	953.84	1 deputy collector and inspector (Huron, Ohio), \$1 per day to 55 cents per day.....	310.55
2 inspectors, \$5 per day.....	2,187.00	2 deputy collectors and inspectors,† 55-cents per day.....	401.50
5 inspectors (temporary), \$3 per day.....	66.00	1 deputy collector and inspector (Vermillion, Ohio), 30 cents per day..	109.50
1 inspector (night, temporary), \$6 per night.....	114.00		
4 boatmen, \$420.....	1,627.47	8 Total.....	4,844.55
16 Total.....	11,626.14	TOLEDO, OHIO.	
CINCINNATI, OHIO.		1 collector (salary and fees).....	2,719.63
1 surveyor.....	\$5,000.00	1 special deputy collector.....	1,400.00
1 special deputy surveyor.....	2,000.00	1 deputy collector.....	1,200.00
1 deputy surveyor and clerk.....	1,400.00	1 deputy collector (night), \$3 per night §.....	618.00
1 gauger and clerk.....	1,350.00	1 deputy collector and inspector, \$3 per day.....	1,095.00
1 book-keeper.....	1,200.00	1 janitor and messenger.....	300.00
1 liquidating clerk.....	1,200.00	6 Total.....	7,332.63
1 clerk.....	1,250.00	ASTORIA, OREGON.	
2 clerks, \$1,000.....	2,000.00	1 collector.....	3,000.00
1 clerk and admeasurer.....	1,000.00	1 deputy collector.....	2,000.00
1 appraiser.....	3,000.00	1 deputy collector and inspector.....	1,500.00
1 examiner.....	1,200.00	2 inspectors, \$4 per day.....	2,920.00
1 examiner.....	1,600.00	2 boatmen, \$480.....	960.00
1 special examiner of drugs, \$5 per day.....	55.00	7 Total.....	10,380.00
1 store-keeper (public).....	1,100.00	COOS BAY, OREGON.	
1 store-keeper (private).....	1,100.00	1 collector (salary and fees).....	1,104.20
1 weigher, gauger, and measurer, \$4 per day.....	1,460.00	PORTLAND, OREGON.	
1 weigher and assistant gauger.....	900.00	1 collector.....	4,200.00
3 inspectors, \$3.50 per day.....	3,832.50	1 deputy collector.....	2,700.00
1 opener and packer.....	900.00	1 deputy collector.....	2,200.00
1 porter.....	720.00	1 clerk.....	1,600.00
1 laborer.....	600.00	1 clerk.....	1,200.00
1 messenger.....	480.00	4 inspectors (day), \$4 per day.....	5,840.00
25 Total.....	33,947.50	1 inspector (day), \$3.50 per day.....	1,277.50
CLEVELAND, OHIO.		4 inspectors (night), \$2.50 per night.....	3,650.00
1 collector (salary, fees, etc.).....	2,898.23	1 appraiser.....	3,000.00
1 special deputy collector.....	1,800.00	1 examiner.....	1,800.00
2 deputy collectors, \$1,200.....	2,400.00	1 examiner.....	1,400.00
1 deputy collector and inspector, \$3.50 per day.....	1,277.50	1 storekeeper.....	1,200.00
1 deputy collector and inspector, \$3 per day.....	1,095.00	1 opener and packer.....	1,000.00
2 deputy collectors and inspectors,* \$2.50 per day.....	1,632.50	19 Total.....	31,067.50
1 deputy collector and inspector (Fairport, Ohio), \$2 per day.....	550.00	YAQUINA, OREGON.	
1 deputy collector and inspector (Lorain, Ohio), \$1.30 per day.....	361.10	1 collector (salary, fees, etc.).....	1,006.00
1 entry and impost clerk.....	1,400.00	1 deputy collector (without compensation).....	
1 statistical clerk.....	1,000.00	2 Total.....	1,006.00
1 assistant marine clerk.....	1,000.00	ERIE, PA.	
2 inspectors, \$3 per day.....	2,190.00	1 collector (salary, fees, etc.).....	1,788.98
1 laborer, \$45 per month.....	540.00	1 deputy collector.....	1,400.00
16 Total.....	18,144.33	3 inspectors, \$3 per day.....	951.00
COLUMBUS, OHIO.		5 Total.....	4,139.98
1 surveyor (salary, fees, etc.).....	1,354.52		
1 deputy surveyor.....	960.00		
1 inspector and clerk, \$3 per day.....	456.00		
3 Total.....	2,710.52		

* One at Ashtabula.

† One each at Kelley's Island, Ohio, and Put-in-Bay, Ohio.

‡ One each at Marble Head, Ohio, and Port Clinton, Ohio.

§ During season of navigation.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.		PHILADELPHIA, PA.—continued.	
1 collector, \$8,000	\$7,540.60	1 searcher	\$840.00
2 deputy collectors, \$3,000	5,695.07	2 assistant gaugers, \$1,200	2,400.00
1 deputy collector (Chester, Pa.), \$1,400	462.78	20 assistant weighers, \$1,100	21,747.57
1 assistant collector (Camden, N. J.), \$3,000	1,500.00	1 stenciler	840.00
1 deputy collector and cashier, \$3,000	3,000.02	1 marker, \$720	710.09
1 assistant cashier	2,500.00	2 foremen of laborers, \$875	1,750.00
1 assistant cashier	2,000.00	1 foreman of laborers, \$840	808.09
1 auditor and special deputy collector, \$4,500	4,499.97	1 foreman of laborers	800.00
1 assistant auditor	2,500.00	1 skilled laborer, \$720	217.60
1 chief of estimating division	2,000.00	1 laborer (measurer)	840.60
1 chief of law division, etc	2,000.00	1 laborer (gauger)	840.00
1 chief of liquidating division	2,000.00	1 laborer, \$840	812.57
1 chief of statistical division, etc., \$2,000	1,929.33	16 laborers (appraiser's) \$700	11,115.74
1 secretary and confidential clerk, \$1,800 to \$2,000	1,953.77	17 laborers (public stores) \$700	11,581.21
3 clerks, \$1,800	4,920.67	1 laborer, \$600	230.76
8 clerks, \$1,600	11,752.15	1 captain of watchmen	1,277.60
11 clerks, \$1,400	15,021.92	34 watchmen, \$840	28,069.48
9 clerks, \$1,200	10,576.01	1 watchman (night), Point Breeze, \$840	840.08
1 type writer	720.00	1 watchman and storekeeper (Lazaretto)	600.00
5 messengers, \$840	4,053.67	1 watchman, \$600	87.36
1 messenger, \$720	41.54	2 bargemen, \$720	816.71
1 messenger, \$600	34.62		
2 watchmen, \$840	1,680.00	310 Total	351,758.87
1 watchman, \$600	49.45		
1 carpenter	800.00	PITTSBURGH, PA.	
1 skilled laborer, \$720	217.60	1 surveyor	5,000.00
1 laborer, \$600	72.52	1 deputy surveyor	1,800.00
1 naval officer	5,000.00	1 deputy surveyor and clerk	1,200.00
1 deputy naval officer, \$2,500	2,486.41	1 clerk	1,100.00
1 chief clerk, \$2,000	1,999.96	1 inspector and examiner, \$4 per day	1,460.00
2 clerks, \$1,600	1,626.67	4 inspectors, \$3 per day	4,380.00
2 clerks, \$1,400	2,776.76	1 messenger	600.00
2 clerks, \$1,200	2,196.73		
1 messenger, \$840	837.68	10 Total	15,540.00
1 messenger, \$720	43.52		
1 messenger, \$600	36.26	BRISTOL, R. I.	
1 surveyor	5,000.00	1 collector (fees and commissions) ..	72.05
2 deputy surveyors, \$2,500	2,754.08		
1 chief clerk	2,000.00	NEWPORT, R. I.	
1 clerk, \$1,400	486.16	1 collector (fees and commissions) ..	456.04
1 clerk, \$1,200	1,186.60	1 deputy collector and clerk	1,000.00
1 messenger, \$840	840.03	2 inspectors, \$2 per day	51.00
1 messenger, \$720	29.67	2 inspectors, \$1 per day	730.00
1 general appraiser	3,000.00		
1 appraiser	3,000.00	6 Total	2,237.04
2 assistant appraisers, \$2,500	5,000.05		
1 chief clerk	2,000.00	PROVIDENCE, R. I.	
4 clerks, \$1,400	4,559.90	1 collector (salary, fees, etc.)	4,380.60
1 clerk, \$1,300	434.50	1 special deputy collector, inspector, etc	2,000.00
3 clerks, \$1,200	2,749.78	1 deputy collector and cashier	2,000.00
1 receiving clerk	840.00	1 inspector and examiner, \$3.50 per day	1,277.50
1 examiner, \$2,200	1,356.62	4 inspectors, weighers, etc., \$3.50 per day	5,096.00
1 examiner, \$2,000	812.20	1 messenger and storekeeper, \$3 per day	1,072.00
1 examiner, \$1,800	1,055.00	1 storekeeper	730.00
1 examiner	1,650.00	1 boatman	600.00
6 examiners, \$1,600	9,240.04		
3 examiners, \$1,500	4,500.00	11 Total	17,156.10
1 examiner, \$1,400	579.40		
1 examiner of drugs	1,000.00	BEAUFORT, S. C.	
1 sugar sampler	900.00	1 collector (salary, fees, etc)	1,851.83
7 assistant sugar samplers, \$810	5,055.95	1 special deputy collector, \$3 per day	1,093.00
1 sampler, \$840	282.30	1 deputy collector, \$2.50 per day	900.00
3 samplers, \$800	2,131.10		
8 samplers and packers, \$800	6,321.26		
1 messenger, \$840 to \$740	758.08		
1 messenger, \$600	217.56		
2 watchmen, \$840	1,675.40		
1 watchman, \$700 to \$800	783.20		
2 watchmen, \$720	1,440.05		
2 special inspectors, \$1,460	2,544.00		
64 inspectors, \$1,277.50	81,102.00		
1 inspector, \$1,095	723.00		

REPORT ON THE FINANCES.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BRAUFORT, S. C.—continued.		EAGLE PASS, TEX.	
1 boatman, \$30 per month.....	\$360.00	1 collector, (salary, fees, etc.)	\$2,718.00
3 boatmen, \$25 per month.....	900.00	1 deputy collector and inspector.....	1,600.00
7 Total	5,106.83	1 deputy collector and inspector, \$1,200	300.00
CHARLESTON, S. C.		1 deputy collector and inspector, \$1,000	749.97
1 collector (fees and commissions) ..	1,979.98	1 deputy collector and inspector, (mounted), \$4 per day*	1,580.00
1 special deputy collector	2,000.00	1 deputy collector and clerk, \$1,600 ..	400.00
2 deputy collector, \$1,500	3,000.00	1 clerk, \$1,600	800.00
1 clerk	1,396.22	1 clerk, \$1,400	584.60
1 chief inspector	1,460.00	1 assayer, \$1,600	1,121.72
3 inspectors, \$3 per day	3,285.00	1 inspector (railroad, mounted), \$4 per day*	1,564.00
1 inspector	903.00	5 inspectors (mounted), \$4 per day* ..	7,944.00
1 messenger	722.08	3 inspectors, \$3.50 per day	2,669.00
2 boatmen, \$480	960.00	1 inspector (night), \$3 per night	495.00
13 Total	15,706.28	1 storekeeper, \$35 per month	35.00
GEORGETOWN, S. C.		1 storekeeper, \$25 per month	283.33
1 collector (salary and fees)	380.58	1 porter and messenger	520.00
1 deputy collector	600.00	1 laborer, \$1.50 per day	63.00
2 Total	980.58	23 Total	23,427.62
CHATTANOOGA, TENN.		EL PASO, TEX.	
1 surveyor	350.00	1 collector	3,200.00
MEMPHIS, TENN.		1 special deputy collector	1,800.00
1 surveyor (salary, fees, etc)	3,147.95	7 deputy collectors and inspectors, \$1,382.50	9,677.50
1 deputy surveyor	1,400.00	1 deputy collector and inspector	1,185.25
1 inspector, weigher, gauger, etc., \$3.50 per day	1,277.50	1 clerk, inspector and assayer	1,600.00
1 watchman (night), \$2 per night ..	730.00	1 clerk	1,400.00
1 messenger and office boy	750.00	1 clerk	1,200.00
5 Total	7,305.45	1 assistant to assayer	600.00
BROWNSVILLE, TEX.		1 storekeeper	1,200.00
1 collector (salary, fees, etc.)	2,877.84	11 inspectors (mounted), \$1,387	15,257.00
1 special deputy collector	1,600.00	2 inspectors (day), \$1,104.50	2,209.00
2 deputy collectors, \$1,400	2,800.00	3 inspectors (night), \$730	2,190.00
4 deputy collectors, \$3.50 per day ..	5,110.00	1 inspectress	600.00
1 entry clerk	1,200.00	1 janitor	600.00
15 inspectors, \$3.50 per day	19,162.50	33 Total	42,719.75
1 inspectress, \$2 per day	730.00	GALVESTON, TEX.	
1 messenger	600.00	1 collector (salary, fees, etc.)	3,785.54
26 Total	34,080.34	1 special deputy collector	2,000.00
CORPUS CHRISTI, TEX.		1 deputy collector and clerk	1,800.00
1 collector (salary, fee, etc)	3,805.20	3 clerks, \$1,600	4,800.00
1 deputy collector	1,800.00	1 clerk	1,200.00
1 deputy collector	1,600.00	1 cashier	1,800.00
1 deputy collector, \$4 per day	1,460.00	1 chief inspector, \$4 per day	1,460.00
1 assayer, \$1,600	1,134.77	1 inspector and deputy collector (Sabine Pass, Tex.), \$3.50 per day ..	1,277.50
6 inspectors, (mounted), \$3.50 per day*	6,291.00	1 inspector and deputy collector (mounted: Velasco, Tex.) \$3.50 per day	1,277.50
5 inspectors (day), \$3 per day	5,415.00	1 inspector and deputy collector (quarantine), \$3.50 per day	1,277.50
1 inspector (night), \$2 per night	730.00	4 inspectors (day), \$3.50 per day	5,110.00
2 inspectors (temporary, day), \$3 per day	153.00	4 inspectors (night), \$3 per night	4,380.00
1 inspectress, \$2 per day	724.00	1 storekeeper	1,400.00
1 inspectress, (temporary), \$2 per day ..	56.00	1 weigher, gauger, etc., \$3.50 per day ..	1,277.50
1 inspector and boatman, \$2 per day ..	730.00	1 messenger, \$2 per day	730.00
1 porter and inspector, \$2 per day	562.00	1 porter	500.00
2 porters, \$420	471.90	1 laborer, \$40 per month	480.00
25 Total	24,932.87	2 boatmen, \$720	1,440.00
		27 Total	35,995.54
		BURLINGTON, VT.	
		1 collector (salary, fees, etc.)	2,713.35
		3 deputy collectors, \$1,500	3,741.60
		2 deputy collectors, \$1,200	942.39

*Includes 50 cents per day for horse.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BURLINGTON, VT.—continued:		NEWPORT NEWS, VA.—continued:	
1 deputy collector, \$1,095	\$324.31	1 inspector, \$3 per day	\$867.00
1 deputy collector, \$3.80 per day	1,143.80	1 inspector, \$2.50 per day	180.00
1 deputy collector and inspector, \$1,500	252.80	3 inspectors (temporary), \$3 per day	21.00
3 deputy collectors and inspectors, \$1,200	3,196.70	1 boatman and janitor	420.00
18 deputy collectors and inspectors, \$1,095	*15,649.38	1 boatman and janitor, \$35 per month	332.50
2 deputy collectors and inspectors, \$1,000	1,500.00	2 boatmen, \$35 per month	840.00
9 deputy collectors and inspectors, \$730	5,809.55	2 laborers, \$1.50 per day	9.00
1 deputy collector and inspector, \$4 per day	†1,212.00	17 Total	10,939.50
1 deputy collector and inspector, \$3.50 per day	644.05	NORFOLK, VA.	
22 deputy collectors and inspectors, \$3 per day	†18,303.00	1 collector	3,000.00
1 deputy collector and inspector, \$2.50 per day	460.00	1 deputy collector	1,600.00
7 deputy collectors and inspectors, \$2 per day	\$3,120.00	2 clerks, \$1,300	2,600.00
2 deputy collectors and inspectors, \$1.65 per day	1,204.50	1 inspector	1,460.00
1 deputy collector, inspector, and clerk, \$2,200	1,177.72	2 inspectors, \$1,095	2,190.00
2 deputy collectors, inspectors, and clerks, \$2,000	2,146.30	1 watchman	720.00
1 deputy collector, inspector, and clerk	1,800.00	1 boatman	480.00
4 deputy collectors, inspectors and clerks, \$1,750	3,252.80	1 boatman	420.00
2 deputy collectors, inspectors, and clerks, \$1,500	505.60	10 Total	12,470.00
1 deputy collector, inspector, and clerk, \$1,400	749.46	PETERSBURGH, VA.	
1 deputy collector, inspector, and clerk, \$3.80 per day	235.60	1 collector (fees, etc.)	4.80
1 inspector, \$2 per day	362.00	1 deputy collector and clerk, †\$500	250.00
1 watchman (night), \$600	248.30	2 Total	254.80
1 watchman (night), \$600‡	82.47	RICHMOND, VA.	
4 tally clerks, \$30 per month	840.00	1 collector	884.16
94 Total	71,617.68	1 deputy collector and clerk	1,600.00
ALEXANDRIA, VA.		1 deputy collector and inspector (West Point, Va.)	730.00
1 collector (fees)	293.27	1 clerk and inspector	1,095.00
1 deputy collector	1,200.00	1 special inspector and weigher	33.00
1 janitor, \$500 to \$660	620.00	2 inspectors, \$1,095	2,190.00
1 laborer, \$480 to \$540	525.00	1 boatman	420.00
4 Total	2,638.27	1 laborer (West Point, Va.)	24.00
CAPE CHARLES CITY, VA.		9 Total	6,976.16
1 collector (salary, etc.)	866.10	TAPPAHANNOCK, VA.	
1 deputy collector	900.00	1 collector (salary and fees)	433.45
1 deputy collector	480.00	1 deputy collector	200.00
3 Total	2,246.10	2 Total	633.45
NEWPORT NEWS, VA.		PORT TOWNSEND, WASH.	
1 collector	3,000.00	1 collector	3,000.00
1 deputy collector and inspector	1,460.00	1 special deputy collector	2,000.00
1 deputy collector and inspector	600.00	1 deputy collector	1,600.00
1 clerk and inspector, \$3 per day	1,086.00	2 deputy collectors, \$1,500	3,000.00
1 inspector, weigher, and gauger, \$3 per day	1,029.00	1 deputy collector	1,460.00
1 inspector and boarding officer, \$3 per day	1,095.00	3 deputy collectors, \$1,200	3,600.00
		1 clerk	1,400.00
		2 clerks, \$1,000	2,000.00
		1 inspector	1,460.00
		9 inspectors, \$1,277.50	11,497.50
		4 inspectors, \$912.50	3,650.00
		1 inspector	730.00
		1 inspector	710.00
		1 watchman (night)	912.50
		2 boatmen, \$782.50	1,565.00
		31 Total	38,585.00

* Of this amount \$1,094 was re-im-bursed by the Canadian Pacific Railway Company.

† Re-im-bursed by the Grand Trunk Railway Company.

‡ Of this amount \$909 was re-im-bursed by the Canadian Pacific Railway Company and \$909 by the Grand Trunk Railway Company.

§ Of this amount \$1,212 was re-im-bursed by the Grand Trunk Railway Company.

|| During season of navigation.

¶ Office abolished January 1, 1890.

REPORT ON THE FINANCES.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
WHEELING, W. VA.		MILWAUKEE, WIS.—continued.	
1 surveyor (salary, fees, etc.)	\$663.30	1 deputy collector and inspector, \$4 per day	\$1,460.00
1 special deputy surveyor	800.00	2 deputy collectors and inspectors, \$3 per day	2,190.00
2 Total	1,463.30	1 deputy collector and inspector, \$1.15 per day	419.75
LA CROSSE, WIS.		1 deputy collector and inspector, \$1 per day	365.00
1 surveyor	350.00	1 deputy collector and inspector, 80 cents per day	292.00
MILWAUKEE, WIS.		1 deputy collector and inspector, 45 cents per day	164.25
1 collector (salary, fees, etc.)	3,350.49	1 opener and packer	720.00
2 deputy collectors, \$1,800	3,600.00	14 Total	14,761.49
1 deputy collector and inspector	1,200.00		
2 deputy collectors and inspectors, \$500	1,000.00		

RECAPITULATION BY STATES, TERRITORIES, ETC.

States, Territories, etc.	Number.	Compensation.	States, Territories, etc.	Number.	Compensation.
Alabama	11	\$9,952.50	Missouri	39	\$57,995.18
Alaska	14	14,129.24	Montana	1	1,000.00
Arizona*			Nebraska	5	4,994.41
California	257	350,404.31	New Hampshire	7	7,234.52
Colorado	3	6,646.36	New Jersey	20	14,971.20
Connecticut	29	29,921.08	New York	2,159	2,888,707.50
Delaware	11	7,848.72	North Carolina	26	19,161.14
District of Columbia	5	7,956.89	Ohio	58	66,979.53
Florida	118	84,414.77	Oregon	29	43,557.70
Georgia	23	28,052.45	Pennsylvania	325	371,438.35
Illinois	102	129,571.03	Rhode Island	18	19,465.19
Indiana	6	9,430.40	South Carolina	22	21,793.69
Iowa	3	934.72	Tennessee	6	7,655.45
Kentucky	14	18,358.35	Texas	134	161,156.12
Louisiana	196	204,637.40	Vermont	94	71,617.68
Maine	143	135,723.06	Virginia	47	36,158.28
Maryland	230	262,366.28	Washington	31	38,555.00
Massachusetts	962	661,156.42	West Virginia	2	1,463.30
Michigan	153	129,178.73	Wisconsin	15	15,111.49
Minnesota	31	32,611.19			
Mississippi	8	7,632.60	Grand total	5,357	†5,980,022.26

* No employes prior to June 30, 1890.

† Of this amount, \$35,947 was re-imbursed to the United States by owners and consignees of vessel, proprietors of private bonded warehouses, and sundry persons and corporations, leaving a net grand total of \$5,944,075.26.

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM 1837 TO JUNE 30, 1889, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF EXPENDITURES.

Years.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expenditures.
1837	15,655,000	\$24,954,153.00	\$1.59	\$37,243,496.00	\$2.38
1838	16,112,000	26,302,562.00	1.63	33,865,059.00	2.10
1839	16,584,000	31,482,750.00	1.90	26,899,128.00	1.62
1840	17,069,453	19,480,115.00	1.14	24,317,579.00	1.42
1841	17,591,000	16,860,160.00	.96	26,565,873.00	1.51
1842	18,132,000	19,976,197.00	1.10	25,205,761.00	1.39
1843 (6 months)	18,694,000	8,302,702.00	.89	11,858,075.00	1.27
1844	19,276,000	29,321,374.00	1.62	22,337,571.00	1.16
1845	19,878,000	29,970,106.00	1.51	22,937,408.00	1.15
1846	20,500,000	29,699,968.00	1.45	27,766,925.00	1.35
1847	21,143,000	26,495,769.00	1.25	57,281,412.00	2.71
1848	21,805,000	35,738,779.00	1.64	45,377,225.00	2.08
1849	22,489,000	31,208,143.00	1.39	45,051,657.00	2.00
1850	23,191,876	43,603,439.00	1.88	39,543,492.00	1.71
1851	23,995,000	52,559,304.00	2.19	47,709,017.00	1.99
1852	24,802,050	49,846,816.00	2.01	44,194,919.00	1.78
1853	25,615,000	61,587,054.00	2.40	48,184,111.00	1.88
1854	26,433,000	73,800,341.00	2.79	58,044,862.00	2.20
1855	27,256,000	65,350,575.00	2.40	59,742,688.60	2.19
1856	28,083,000	74,056,699.00	2.64	69,571,028.00	2.48
1857	28,916,000	68,965,313.00	2.38	67,795,708.00	2.34
1858	29,753,000	46,655,366.00	1.57	74,185,270.00	2.49
1859	30,596,000	53,486,466.00	1.75	69,070,977.00	2.26
1860	31,443,321	56,064,608.00	1.78	63,130,598.00	2.01
1861	32,064,000	41,509,930.00	1.29	66,546,645.00	2.08
1862	32,704,000	51,987,455.00	1.59	474,761,819.00	14.52
1863	33,365,000	112,697,291.00	3.38	714,740,725.00	21.42
1864	34,046,000	264,626,772.00	7.77	865,322,642.00	25.42
1865	34,748,000	333,714,605.00	9.60	1,297,555,224.00	37.34
1866	35,469,000	538,032,620.00	15.73	520,809,417.00	14.68
1867	36,211,000	490,634,010.00	13.55	357,542,675.90	9.87
1868	36,973,000	405,038,083.00	10.97	377,340,285.00	10.21
1869	37,756,000	370,943,747.00	9.82	322,865,278.00	8.55
1870	38,558,371	411,255,478.00	10.67	309,653,561.00	8.03
1871	39,555,000	383,323,945.00	9.69	292,177,188.00	7.39
1872	40,596,000	374,106,868.00	9.22	277,517,963.00	6.84
1873	41,677,000	333,738,205.00	8.01	290,345,245.00	6.97
1874	42,796,000	304,978,755.00	7.13	302,633,873.00	7.07
1875	43,951,000	288,000,051.00	6.55	274,623,393.00	6.25
1876	45,137,000	294,095,885.00	6.52	265,101,085.00	5.87
1877	46,355,000	281,406,419.00	6.07	241,334,475.00	5.21
1878	47,598,000	257,763,879.00	5.42	236,964,327.00	4.98
1879	48,866,000	273,827,184.00	5.60	266,947,884.00	5.46
1880	50,155,783	333,526,611.00	6.65	267,642,958.00	5.34
1881	51,495,000	360,782,293.00	7.01	260,712,888.00	5.06
1882	52,802,000	403,525,250.00	7.64	257,981,440.00	4.89
1883	54,165,000	398,287,582.00	7.35	265,408,138.00	4.90
1884	55,556,000	348,519,870.00	6.27	244,126,244.00	4.39
1885	56,975,000	323,690,706.00	5.68	260,226,935.00	4.57
1886	58,420,000	336,439,727.00	5.76	242,483,138.00	4.15
1887	59,893,000	371,403,277.00	6.20	267,932,179.00	4.47
1888	61,394,000	379,266,075.00	6.18	*267,924,801.00	4.36
1889	62,921,000	387,050,059.00	6.15	†299,288,978.25	4.76
1890	64,500,000	403,080,982.63	6.27	‡318,040,710.66	4.93

* This includes \$8,270,842.46 of "premiums on purchase of bonds."

† This includes \$17,292,362.65 of "premiums on purchase of bonds."

‡ This includes \$20,304,224.06 of "premiums on purchase of bonds."

COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF INTERNAL REVENUE FOR THE FISCAL YEAR 1890.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Alabama	\$117,638.98	\$19,045.39	Mississippi	\$250.00	.....
Arkansas	119,388.44	30,954.39	New Mexico	59,737.16	\$11,016.74
California	2,015,790.05	80,573.85	Nebraska	2,969,747.35	37,719.85
Colorado	319,224.65	17,462.02	New Hampshire	516,896.92	17,645.20
Connecticut	815,214.94	31,965.22	New Jersey	4,207,842.35	52,249.77
Florida	478,216.12	13,975.90	New York	16,226,007.77	232,711.93
Georgia	554,640.63	87,919.13	North Carolina	2,761,344.29	239,633.72
Illinois	34,898,555.35	193,973.80	Ohio	13,415,337.55	153,442.22
Indiana	6,274,966.26	70,877.85	Oregon	313,334.81	17,418.57
Iowa	429,762.45	30,209.12	Pennsylvania	9,719,292.38	258,132.34
Kansas	196,429.03	18,435.51	South Carolina	95,675.77	23,793.11
Kentucky	17,072,036.50	555,061.17	Tennessee	1,159,855.93	109,322.52
Louisiana	699,320.86	31,438.59	Texas	265,360.04	35,430.70
Maine .....	.....	464.00	Virginia	3,516,596.70	114,911.16
Maryland	3,308,329.44	92,585.06	West Virginia	907,103.63	31,154.75
Montana	179,169.11	21,249.63	Wisconsin	3,335,814.40	52,196.51
Massachusetts	2,306,905.28	57,371.18	Miscellaneous	8,008.50	875,508.51
Michigan	2,187,799.60	39,556.67			
Minnesota	3,092,915.30	31,778.63	Total	142,606,705.81	3,780,950.41
Missouri	8,062,296.18	93,825.70			

COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF CUSTOMS FOR THE FISCAL YEAR 1890.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Maine	\$452,197.98	\$123,960.44	Illinois	\$5,043,763.67	\$139,677.53
New Hampshire	77,818.51	4,165.19	Michigan	573,807.86	163,522.41
Vermont	856,526.08	112,116.29	Wisconsin	301,449.39	26,114.37
Massachusetts	19,642,749.27	707,877.44	Minnesota	257,405.92	58,928.65
Connecticut	372,947.95	33,492.62	Iowa	9,021.15	754.96
Rhode Island	270,411.02	17,112.15	Missouri	1,505,330.31	94,889.89
New York	156,916,859.54	3,069,453.94	Nebraska	67,611.73	5,168.35
New Jersey	39,635.87	13,242.27	Colorado	110,745.96	7,181.49
Pennsylvania	24,652,916.65	493,637.08	Oregon	567,979.90	49,829.93
Delaware	6,536.10	7,319.86	Washington	129,790.23	46,080.78
Maryland	2,900,444.03	269,523.15	Alaska	6,926.83	15,045.95
District of Columbia .....	.....	.....	California	8,502,419.62	419,052.85
Virginia	78,382.19	9,160.89	Montana and Idaho	189.10	1,817.88
West Virginia	49,775.34	29,426.46	Amount paid by disbursements for salaries .....	.....	144,633.30
North Carolina	1,797.95	1,106.61	Contingent expenses and fees in customs cases .....	.....	31,642.49
South Carolina	23,030.05	18,204.36	Transportation .....	.....	966.21
Florida	24,851.62	20,718.82	Miscellaneous, rent, stationery, etc .....	.....	31,219.70
Georgia	1,101,776.74	107,878.71			
Alabama	81,177.27	23,753.71			
Mississippi	11,450.87	8,538.60			
Louisiana	9,023.62	6,132.87			
Texas	2,687,441.97	222,865.84			
Tennessee	308,350.19	155,911.95			
Kentucky	73,161.82	7,484.71			
Ohio	325,026.08	32,533.65			
Indiana	1,474,748.42	117,811.41			
	152,705.27	10,030.33			
			Total	229,668,584.57	6,859,986.09

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1889.

Net receipts.		Amount.	Net expenditures.		Amount.
Customs		\$58,274,697.04	Civil and miscellaneous		\$21,443,670.32
Internal revenue		34,733,244.96	War Department		14,762,047.51
Sales of public lands		1,957,706.51	Navy Department		5,476,675.92
Miscellaneous sources		5,127,680.17	Indians and pensions		37,512,503.40
Net revenue		100,093,328.68	Interest on the public debt		10,293,457.17
Loans and Treasury notes			Net ordinary expenses		89,458,354.32
Total net receipts		100,093,328.68	Redemption of loan and Treasury notes		9,885,439.00
Balance in Treasury June 30, 1889		673,399,118.18	Premium on purchase of bonds		6,309,387.77
Total		773,492,446.86	Total net expenditures		105,683,181.09
			Balance in Treasury September 30, 1889		667,809,265.77
			Total		773,492,446.86

QUARTER ENDING DECEMBER 31, 1889.

Customs	51,826,114.09	Civil and miscellaneous	18,753,983.14
Internal revenue	34,434,856.71	War Department	12,317,524.22
Sales of public lands	2,080,867.63	Navy Department	5,241,013.26
Miscellaneous sources	6,492,383.16	Indians and pensions	27,923,046.83
Net revenue	94,834,221.59	Interest on the public debt	8,367,739.06
Loans and Treasury notes		Net ordinary expenses	72,603,306.51
Total net receipts	94,834,221.59	Redemption of loans and Treasury notes	39,323,289.00
Balance in Treasury September 30, 1889	667,809,265.77	Premium on purchase of bonds	7,149,795.48
Total	762,643,487.36	Total net expenditures	119,076,390.99
		Balance in Treasury December 31, 1889	643,567,096.37
		Total	762,643,487.36

QUARTER ENDING MARCH 31, 1890.

Customs	60,960,891.37	Civil and miscellaneous	20,569,341.74
Internal revenue	31,834,715.29	War Department	7,783,392.89
Sales of public lands	1,167,736.07	Navy Department	5,930,233.62
Miscellaneous sources	6,185,511.92	Indians and pensions	21,237,184.02
Net revenue	100,148,844.65	Interest on the public debt	9,774,204.36
Loans and Treasury notes		Net ordinary expenses	65,294,356.63
Total net receipts	100,148,844.65	Redemption of loans and Treasury notes	14,647,124.50
Balance in Treasury December 31, 1889	643,567,096.37	Premium on purchase of bonds	5,137,841.18
Unavailable	731.11	Total net expenditures	85,079,322.31
Total	743,716,672.13	Balance in Treasury March 31, 1890	658,657,349.82
		Total	743,716,672.13

QUARTER ENDING JUNE 30, 1890.

Customs	58,606,882.07	Civil and miscellaneous	20,636,261.29
Internal revenue	41,603,888.85	War Department	9,719,873.46
Sales of public lands	1,151,972.30	Navy Department	5,358,283.44
Miscellaneous sources	6,641,844.49	Indians and pensions	26,972,167.49
Net revenue	108,004,587.71	Interest on the public debt	7,663,883.46
Loans and Treasury notes		Net ordinary expenses	70,350,469.14
Total net receipts	108,004,587.71	Redemption of loans and Treasury notes	3,056,865.00
Balance in Treasury March 31, 1890	658,637,349.82	Premium on purchase of bonds	1,707,199.63
Total	766,641,937.53	Total net expenditures	75,114,533.77
		Balance in the Treasury June 30, 1890	691,527,403.76
		Total	766,641,937.53

REPORT ON THE FINANCES.

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

FISCAL YEAR ENDING JUNE 30, 1890.

Customs	\$229,668,584.57	Civil and miscellaneous	\$81,403,256.49
Internal revenue	142,606,705.81	War Department	44,582,838.08
Sales of public lands	6,358,272.51	Navy Department	22,006,206.24
Miscellaneous sources	24,447,419.74	Indians and pensions	113,644,901.74
		Interest on the public debt	36,099,284.05
Net revenue	403,080,982.63	Net ordinary expenses	297,736,486.60
Loans and Treasury notes		Redemption of loans and Treas- ury notes	66,912,717.50
Total net receipts	403,080,982.63	Premium on purchase of bonds ..	20,304,224.06
Balance in Treasury June 30, 1889 ..	673,399,118.18	Total net expenditures	384,953,428.16
Unavailable	731.11	Balance in Treasury June 30, 1890	691,527,403.76
Total	1,076,480,831.92	Total	1,076,480,831.92

(No. 16.)

REPORT OF THE SUPERVISING SPECIAL AGENT.

**TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 22, 1890.**

SIR: In reporting upon the work of the division of special agents for the past fiscal year, it seems proper to refer to the recent changes made by law in rates of duty and methods of administration that have imposed increased labor upon the officers of customs and rendered greater vigilance necessary on the part of those specially charged with the prevention and detection of frauds upon the customs revenue.

The administrative act is a plain, direct, and simple effort to provide and prescribe means for the collection of the rates and amounts of duty on imports intended by law to be collected; but its purpose has been persistently misrepresented and in some cases misunderstood both at home and abroad.

While in attendance at the conference of consuls-general of the United States, in Europe, called to consider questions relating to the practical working of the customs administrative law, I was strongly impressed with the wisdom and the necessity for the stringent enforcement of the act. The discussions and examples that came within my cognizance during the conference were of a character to have removed the last doubt, had any existed, of the propriety and timeliness of the measure. Had further proof been needed it would have been found in publications in the European press admitting that invoices were systematically and intentionally undervalued; that their authentication had become little more than formal under the old system; that the average duties collected were practically far below those prescribed in the tariff, and deploring the fact that under the new provisions of law these evasions could no longer be safely continued.

It was also brought prominently to my notice that, while the citizens of those countries were enjoying large profits upon their deceptive and illicit importations into the United States, American products were unreasonably and invidiously proscribed and made to feel the rigor of their commercial laws. It is believed that the administrative act will go far towards supplying the means of enforcing a reasonable obedience to the laws on the part of those admitted to the privilege of our commerce.

The recommendations of the conference, which have received your consideration and approval, are well calculated to enforce legitimate

consular functions and secure greater efficiency in determining foreign values and greater harmony and co-operation between the consular service and the officers of customs.

In the comprehensive tariff law embracing the entire revision of all the schedules, it is not surprising that some provisions have been inserted which will be found in their practical results to be detrimental to the interests intended to be benefited. The increase of duties in some instances will without doubt tend to encourage the grosser forms of fraud on the revenue. So long as undervaluation could safely and conveniently be perpetrated, smuggling lacked its greatest incentive, but it is now likely to experience an active revival. In order to collect the revenue, the preventive service along the coasts and frontiers should be greatly strengthened and improved. This subject is one of much importance, both in its relation to the public treasury and the expense of collection.

Nothing is more pleasing to the smuggler than legislation increasing rates of duty upon articles which can be undervalued in the invoices or clandestinely introduced into the country. A notable instance in point is the smuggling of cattle from Mexico, long prevalent even under low rates of duty. The increase of duty from 20 per cent. ad valorem, or about \$2 per head, to \$10 per head, will make the prevention of smuggling on the border a work of great difficulty.

Another instance is that of prepared smoking opium. The increase of duty in 1883, from \$6 to \$10 per pound, stimulated smuggling to such an extent as to induce the investment of large capital in the organization of syndicates to engage in the business, so that the regular importations which paid duty were reduced from 298,000 pounds in 1883 to less than 40,000 pounds in 1885. It is safe to say that more than half of the prepared opium consumed in the country during the past six years has been smuggled. The occasional capture by customs officers of a large shipment has scarcely affected the enormous profits of the smugglers. With the facilities afforded by thousands of miles of unprotected frontier, both on the north and on the south, accessible by newly built lines of railroad, it has been found impossible with the means at command to check to any appreciable extent this illicit traffic. The only practicable way to stop it is to reduce the rate of duty so that the measure of profit will be too small to warrant the risk of capital in the business.

A certain amount of this drug will be used in the country whether imported legitimately or not, and it is the part of wisdom to fix such a rate of duty as can be collected. The increase from \$10 to \$12 per pound by the last tariff act simply adds \$2 per pound to the profits of the smugglers and nothing to the revenue of the Government.

One of the difficulties met by the customs officers when seizures are made of opium is the claim put forth by the owners that the article seized is of domestic manufacture from crude opium imported. It was therefore thought advisable to place such manufacture under the control of the Internal Revenue Department, and the provisions in the tariff act of 1890 seem to be admirably adapted for that purpose. But the tax of \$10 per pound upon the manufactured article while the same rate is maintained upon the crude India opium best adapted for manufacturing forbids its manufacture in this country, as it can not be profitably made from opium containing 9 per cent. and over of morphia, now admitted free. This is the Turkish opium used chiefly for medicinal preparations, and is not the kind required for the manufacture of the article used for smoking.

Under the Canadian law admitting crude India opium at \$1 per

pound duty, numerous factories of smoking opium have been established in British Columbia, their product being mainly consumed in the United States, but not one pound of it has been legitimately imported.

It is believed that an internal-revenue tax of not more than \$5 per pound on the prepared article (crude opium to be admitted free) and a corresponding duty upon the prepared smoking opium imported would practically put an end to the smuggling of opium and thus accomplish the real purpose intended by Congress in the enactment of the clauses pertaining to this subject in the tariff act of 1890.

The article known in commerce as Hamburg edgings or cotton embroideries has long been a source of trouble to customs officers on account of undervaluations under the 40 per cent. ad valorem rate formerly imposed. The increase to 60 per cent. under the new law gives the dishonest importer enlarged opportunity to enrich himself at the expense of the Government and his more scrupulous competitor. The imposition of a specific duty per pound on this article coupled with a small ad valorem rate to correct inequalities in value is feasible, and would put an end to evasions which have long prevailed.

The channels and methods of commerce have been completely changed in this country by the introduction of steamships and railways as the means of transportation, leaving many customs ports and districts formerly of some importance entirely destitute of foreign trade. Many of these ports were created by the first customs act and now exist only in name; but regular accounts must be rendered by the collectors, and the same formalities observed as if business were actually transacted therein.

It is folly to continue the forms of business when the substance has vanished. Examples of this character are found in such ports as Keenebunk, Saco, and York, in Maine; Tuckerton and Somers Point, in New Jersey; Annapolis and Crisfield, in Maryland; Cherrystone, Tappahannock, and Petersburg, in Virginia; Edenton and Beaufort, in North Carolina; Georgetown, in South Carolina; St. Mary's, Georgia; Galena, in Illinois; La Crosse, in Wisconsin; and Empire City and Yaquina, in Oregon. In the least expensive of these it cost \$16 to collect \$1 of revenue, and in the most expensive \$1,750 for each dollar collected. The tables hereto appended show that there are fifty districts and ports in which expenses exceed receipts, and twenty in which there were no collections whatever.

This condition of affairs emphasizes the recommendations heretofore made for the consolidation of collection districts and ports wherein little or no business is transacted, as has been done in the case of internal-revenue districts. Such action would promote both efficiency and economy in the service, and could be accomplished in such a way as to insure the protection of the revenue and the proper accommodation of the navigation interests. Whatever expenditure of public money is necessary to protect the revenue or accommodate shipping should not be spared, but antiquated and superseded customs districts serve neither purpose efficiently.

The special agents have with marked efficiency performed their customary duties in making investigations and inspections of the service and aiding collectors of customs in securing an effective and harmonious

administration of the laws and regulations. The following statement shows the results of the work performed and the cost of the service:

Reports.....	5,373
Seizures.....	518
Appraised value of seizures.....	\$95,080.30
Amount of reduction of expenses recommended.....	181,063.00
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Moneys recovered:	
Seizures.....	\$17,196.99
Fines.....	3,983.20
Duties.....	152,562.49
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Total.....	173,742.68

EXPENSES.

Salaries of special agents.....	\$62,048.00
Traveling expenses.....	14,926.18
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Total.....	76,974.18
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Salaries of special inspectors.....	57,918.68
Traveling expenses.....	5,880.25
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Total.....	63,798.93
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Compensation of persons employed in the detection and prevention of frauds.....	19,858.50
Traveling expenses.....	4,295.59
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Total.....	24,054.09

Except when detailed to investigate specific cases the special agents still lack statutory power to administer oaths in the course of their official investigations, and this power they greatly need.

Very respectfully, yours,

A. K. TINGLE,
Supervising Special Agent.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

No. 1.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTIONS DISTRICTS FOR THE FISCAL YEAR ENDED JUNE 30, 1890.

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Vessels documented.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average No. of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska	31	17	33	22	121	30	\$5,437.00	\$7,617.13		\$4,182.00	\$12,199.51	13	\$1.601
Albemarle (Edenton), N. C.					9	115		163.90			2,666.82	3	16.27
Alexandria, Va.	7	44		42	13	99	601.37	625.16			1,235.45	2	1.97
Annapolis, Md.						226		45.40			955.00	2	21.03
Apalachicola, Fla.	77	43	49	73	1	99	2,307.69	2,759.24		195,747.00	2,848.81	4	1.03
Aroostook (Houlton), Me.					872		24,004.63	26,342.34			8,489.09	8	.322
Baltimore, Md.	701	1,080	873	1,557	9,893	1,623	2,900,200.79	2,951,827.83	\$18,891.00	74,421,714.00	266,187.22	190	.090
Bangor, Me.	15		46		843	245	117,060.42	120,022.31	192.00	183,687.00	12,932.89	9	.107
Barnstable, Mass.	29	1	23	14	146	453	257.16	1,039.34	348.00	1,059.00	5,820.56	18	5.60
Rath, Me.	283	56	18	10	367	403	93,231.54	93,810.68		5,058.00	8,446.28	8	.090
Beaufort, N. C.	4					149	135.30	1,151.80			1,184.90	2	1.02
Beaufort, S. C.	69	64	100	33	6	33	3,577.86	5,410.52		1,140,555.00	5,472.51	7	1.01
Belfast, Me.	78	1	89	1	90	224	1,193.43	1,624.41		9,337.87	2,672.91	6	1.64
Boston, Mass.	2,259	780	2,334	902	51,405	1,293	19,303,910.79	19,408,028.57	836,969.00	70,326,579.00	671,594.64	538	.034
Brazos (Brownsville), Tex.	2				8	1,604	34,068.28	36,114.17	153,226.00	603,995.00	34,579.24	26	.957
Bridgeton, N. J.	2				2	483	76.62	89.62			597.14	3	6.66
Bristol and Warren, R. I.						50						1	
Brunswick, Ga.	261	391	274	342	15	118	10,119.01	12,610.84		7,677,107.00	6,745.87	5	.534
Buffalo Creek, N. Y.	1,000	3,765	964	3,755	15,950	350	815,515.21	833,373.78		454,487.00	55,348.75	41	.066
Burlington (Trenton), N. J.						52	1.00	28.60			193.50	2	6.76
Cape Vincent, N. Y.	1,326	973	970	752	1,745	74	43,583.83	50,048.14		95,661.00	14,188.71	15	.283
Castine, Me.		1	2		36	329	253.20	556.00		3,082.00	3,358.51	6	6.04
Champlain (Plattsburgh), N. Y.	1,128		1,043	751	8,922	325	867,836.81	398,269.39		1,771,065.00	32,377.30	28	.031
Charleston, S. C.	1,155	369	194	46	162	228	20,245.52	22,405.21		13,658,463.00	15,731.57	13	.702
Cherrystone (Eastville), Va.						670					2,021.60	3	
Chicago, Ill.	214	10,589	486	10,382	15,820	428	5,043,751.62	5,060,603.20	53,825.00	2,428,127.00	137,591.62	98	.027
Corpus Christi, Tex.					1,031	29	16,588.68	25,385.36	97,234.00	3,092,031.00	27,912.15	21	1.09
Cuyahoga (Cleveland), Ohio	695	5,719	885	5,623	1,509	421	308,672.42	312,237.54		480,938.00	22,622.60	18	.072
Delaware (Wilmington), Del.	9	19	14		9	261	6,556.10	8,354.39		887,758.00	7,283.42	11	.871
Denver, Colo.						471	111,871.39	112,054.42	306.00		6,747.91	4	.060
Detroit, Mich.	3,089	3,893	3,341	3,907	10,036	453	493,676.75	516,294.86	52,179.00	6,362,260.00	67,577.57	64	.130
Duluth, Minn.	184	1,093	162	1,116	685	85	1,303.11	2,562.86	154,578.00	1,641,371.00	5,320.61	4	2.07
Dunkirk, N. Y.	5	36	5	36	3	5	3,114.33	3,127.58			1,107.52	1	.354
Eastern (Crisfield), Md.					993			10.60			2,154.65	2	203.26
Edgartown, Mass.	30		30		57		210.94	403.73			2,733.38	4	6.77

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SUPERVISING SPECIAL AGENT.

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No. 1.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTIONS DISTRICTS, ETC.—Continued.

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Vessels documented.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		penses.	Average No. of persons employed.	Cost to collect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
Erie, Pa.	63	759	48	771	47	52	\$11,255.98	\$11,422.23		\$2,663.00	\$3,590.07	3	\$0.314
Fairfield (Bridgeport), Conn.	13	599	11	283	111	214	39,346.92	39,495.55			2,682.55	3	.067
Fall River, Mass.	15	826	15	723	69	91	98,855.54	98,942.77			5,840.45	4	.059
Fernandina, Fla.	59	225	90	254	5	87	10,656.87	11,655.41		259,869.00	3,121.72	3	0.267
Frenchman's Bay (Ellsworth), Me.	20	4	6	17	61	315	214.09	487.18		5,599.00	3,318.00	5	6.81
Galveston, Texas.	232	269	222	257	872	241	125,624.25	131,604.17	\$753,377.00	24,202,014.00	40,781.53	26	.309
Genesee (Rochester), N. Y.	770	184	795	208	1,563	28	240,802.81	243,443.98		616,015.00	23,226.48	17	.095
Georgetown, D. C.	17	65	4	572	5	163	78,382.19	79,503.95			8,668.92	5	.109
Georgetown, S. C.	9	26	11	2	2	33	62.22	325.85		20,401.00	1,134.17	2	3.48
Gloucester, Mass.	137	21	125	41	759	647	8,850.54	11,604.65		7,616.00	10,974.63	12	.945
Grand Rapids, Mich.					104	5	16,701.55	16,754.55			1,247.00	1	.074
Great Egg Harbor, N. J.	1			1	2	152	17.09	28.19			854.49	2	30.31
Humboldt (Eureka), Cal.	9	112	20	1	5	65	470.67	575.83		109,335.00	2,688.98	1	4.66
Huron (Port Huron), Mich.	923	3,892	637	4,142	9,341	631	54,576.07	68,205.48	200.00	10,460,953.00	44,539.93	48	.653
Hartford, Conn.		276		268	740	120	234,709.90	235,644.97	448.00		10,293.69	6	.043
Indianapolis, Ind.					424		147,296.97	147,461.47			6,328.99	4	.042
Kennebunk, Maine.		1	1	1		28		9.30			584.00	3	62.79
Key West, Fla.	301	205	303	180	5,316	117	758,498.86	771,446.59	2,676.00	433,633.00	34,881.53	38	.045
Little Egg Harbor, N. J.					41			13.90			409.09	2	29.43
Machias, Me.	82	26	131	53	48	411	875.68	1,721.13		46,072.99	2,611.25	4	1.51
Marblehead, Mass.	32		44	2	32	55	3,674.67	3,926.59			1,883.88	3	.479
Miami (Toledo), Ohio	281	1,825	279	1,875	296	106	62,289.14	63,126.53		1,428,459.52	5,803.02	6	.091
Michigan (Grand Haven), Mich.	187	7,435	113	6,615	369			294.50		358,547.00	5,265.88	10	17.88
Milwaukee, Wis.	13	9,877	2	9,900	1,033	513	300,772.88	303,145.59			13,479.12	14	.044
Minnesota (St. Paul), Minn.	10		10		1,797	22	253,746.53	262,727.83		1,518,804.00	30,100.40	21	.145
Mobile, Ala.	225	82	230	64	1,108	216	10,943.27	13,309.70		3,350,757.71	9,873.15	13	.741
Montana (Fort Benton), Montana					17		182.58	194.48			1,534.83	2	.789
Nantucket, Mass.					34						351.14	1	
Natchez, Miss.					3						500.00	2	
Newark, N. J.	96	5	30	2	110	181	5,276.98	6,026.19		19,894.00	2,195.77	2	.364
New Bedford, Mass.	42	263	36	6	187	139	110,244.62	111,059.04		65,087.00	8,586.23	5	.077
Newburyport, Mass.	26	218	40	313	27	44	1,955.68	2,363.98			2,314.50	4	.979
New Haven, Conn.	27	826	10	856	406	295	83,939.17	84,512.24	1,126.00	17,333.00	10,705.93	11	.126
New London, Conn.	31	23	15	129	119	241	12,482.17	13,161.20		4,933.00	4,480.41	4	.340
Newport, R. I.	20	5	15		240		3,141.94	3,380.14			1,983.21	4	.508
New York (New York), N. Y.	5,657	2,477	5,045	2,773	386,342	4,980	154,086,980.78	154,831,172.38	8,783,026.00	340,268,765.00	2,802,936.04	1,751	.018
New York (Albany), N. Y.					755	349	151,697.84	152,086.64			13,145.48	8	.086
New York (Pachogue), N. Y.					221							1	
New York (Port Jefferson), N. Y.					89							2	

Niagara (Suspension Bridge), N. Y.	760	648	752	665	11,048	26	403,747.86	425,228.66	89,988.00	49,148.63	39	.115
Norfolk and Portsmouth, Va.	95	1,353	353	1,155	34	549	27,428.74	29,917.18	380.00	14,250,537.00	9	.381
New Orleans (New Orleans), La.	960	263	945	263	14,088	553	2,686,146.23	2,709,892.40	826,159.00	107,435,596.00	183	.080
New Orleans (Atlanta, Ga.)					12		3,949.10	3,973.43		1,695.09	2	.420
New Orleans (Burlington, Iowa)					126		60.00	174.70		379.60	2	2.17
New Orleans (Columbus, Ohio)					203		46,498.39	46,558.49		2,783.21	3	.059
New Orleans (Chattanooga, Tenn.)					1	44	3.50	72.75		500.00	1	6.87
New Orleans (Cincinnati, Ohio)				2,743	154	1,057,363.61	1,060,295.46			34,058.18	24	.032
New Orleans (Dubuque, Iowa)					28	37	9,020.95	9,043.75		277.23	2	.030
New Orleans (Evansville, Ind.)					15	123	5,408.30	5,419.00		1,154.60	2	.213
New Orleans (Galena, Ill.)						43		.20		350.00	1	1,750.00
New Orleans (Kansas City, Mo.)					507	58	172,692.57	173,159.27		10,125.19	4	.05
New Orleans (La Crosse, Wis.)					71			4.18		516.60	1	123.588
New Orleans (Louisville, Ky.)				1,463	73	325,802.15	327,572.02			25,475.16	11	.077
New Orleans (Memphis, Tenn.)				439	108	72,318.61	72,766.09			7,276.40	5	.099
New Orleans (Lincoln, Nebr.)				3		2,034.55	2,052.40			93.00	2	.045
New Orleans (Omaha, Nebr.)						67,176.81	67,306.76			2,806.60	3	.041
New Orleans (Paducah, Ky.)					79		116.65			466.65	2	4.00
New Orleans (Pittsburgh, Pa.)				895	188	297,545.61	298,329.38			15,379.87	10	.051
New Orleans (St. Louis, Mo.)				3,577	252	1,259,178.32	1,261,819.56			48,484.19	32	.038
New Orleans (St. Joseph, Mo.)				198	1	72,353.56	72,556.76			5,574.89	3	.076
New Orleans (Wheeling, W. Va.)				10	161	1,726.20	1,883.77			1,120.45	2	.591
Oregon (Astoria), Oregon	36	325	62	325	28	95	44,877.63	45,681.51	1,899,695.00	11,029.32	9	.245
Oswegatchie (Ogdensburg), N. Y.	666	730	556	787	3,703	59	196,511.15	211,495.35	14,739.00	2,354,606.00	22	.114
Oswego, N. Y.	1,869	517	1,789	424	2,063	53	562,805.39	568,648.89	286,089.00	952,650.89	25	.044
Panlico (New Berne), N. C.	10	340	13		12	263	2,121.14	2,205.45	2,740.00	14,798.00	3	5.61
Paso del Norte, Tex.					2,689		70,672.40	74,536.10		46,800.95	33	.627
Passamaquoddy, Me.	695	19	766	151	1,568	312	67,781.68	71,474.22	40,271.00	641,093.00	19	.321
Pearl River (Shieldsboro'), Miss.	235	42	226	68	14	221	8,754.68	10,501.06	40.00	1,061,895.00	6	.591
Pensacola, Fla.	553	60	579	59	102	209	28,952.81	32,982.80		3,440,735.00	17	141.75
Perth Amboy, N. J.	19	117	87	52	94	459	33,965.00	35,266.76		1,145,798.00	9	.288
Petersburgh, Va.						2		40.90		207.90	1	519.75
Philadelphia, Pa.	1,362	565	1,138	840	27,338	1,352	24,338,069.71	24,400,780.95	172,140.00	36,345,956.00	470	546.19
Plymouth, Mass.	1	9	10	1	187	16	108,174.31	108,301.81		4,598.19	2	.042
Portland and Falmouth, Me.	191	440	252	363	3,408	504	145,992.82	156,342.51	5,292,810.00	2,687,191.00	38	.364
Portsmouth, N. H.	29	7	46	7	151	86	77,318.51	77,538.63		6,080.73	7	.078
Providence, R. I.	98	641	71	96	1,190	162	267,543.26	269,858.00		95,000.00	11	.066
Puget Sound, Wash.	1,122	297	1,135	203	1,142	295	132,525.45	153,446.96		3,402,370.00	42	954.28
Richmond, Va.	25	1,034	41	511	52	110	9,220.67	9,673.33	628,672.00	8,243,380.38	8	925.19
Saco, Me.				3		24		12.20		392.22	1	32.14
Sag Harbor, N. Y.				1	1	217	282.88	282.88		766.46	2	2.709
Salem, Mass.	107	7	88	38	84	108	6,079.12	6,859.14		6,874.11	7	1.002
Saluria (Eagle Pass), Texas					1,401	13	55,061.11	57,331.55	72,082.00	1,624,097.00	23	101.56
San Diego, Cal.	193	94	151	40	167	43	72,804.60	74,460.35	7,735.00	246,871.00	10	597.31
Sandusky, Ohio	707	1,770	684	1,794	609	136	4,015.36	5,090.76		101,685.00	9	.142
San Francisco, Cal.	888	300	897	687	27,848	1,017	8,394,075.66	8,477,518.94	8,888,162.00	41,670,642.00	373	559.49
Savannah, Ga.	357	438	349	438	209	144	66,284.41	70,273.60	21.00	30,885,472.00	18	346.47
St. Augustine, Fla.	3	17	4	18	6	20	106.88	382.98	318.00	40,815.00	1	731.04
St. John's (Jacksonville), Fla.	36	262	38	278	83	85	49,140.44	49,368.75	26,670.41	8,967.30	4	3,987.24
St. Mark's (Cedar Keys), Fla.	4	3	3	3		37	41.22	469.30	9,514.00	8,000.00	3	583.38
St. Mary's, Ga.	13	7	17	3		43	223.23	410.53		59,369.76	4	7.63
South'n Oregon (Coos Bay), Oregon	2					11	12.09	22.59		1,459.30	2	8.55
						43				1,135.42	1	50.26

SUPERVISING SPECIAL AGENT.

No. 1.—STATEMENT SHOWING BUSINESS TRANSACTED IN EACH OF THE SEVERAL CUSTOMS COLLECTIONS DISTRICTS, ETC.—Continued.

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Districts.	Vessels entered. Vessels cleared.				Entries of merchandise.	Vessels documented.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average No. of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Stonington, Conn.....	13	2	10	2	15	113	1,588.92	\$1,765.67			\$943.80	2	\$0.534
Superior (Marquette), Mich.....	798	5,911	799	5,888	1,114	184	5,966.03	9,775.86		\$1,832,824.28	12,347.08	18	1.26
Tappahannock Va.....		172				252		53.70			457.37	2	8.51
Tèche (Brashear), La.....	1	296	13	324	21	149	1.50	115.42		15,639.00	5,332.25	5	46.19
Tampa, Fla.....	11	155	30	193	396	67	252,141.06	254,538.26			14,195.95	12	.055
Vicksburg, Miss.....								200.00					
Vermont (Burlington), Vt.....	812	1	776	7	24,492	39	854,976.41	891,230.05		1,012,203.00	73,875.87	66	.082
Waldoborough, Me.....	731	3	656		651	509	2,678.38	5,656.74			8,558.11	7	1.51
Wiscasset, Me.....	16	12	8	12	30	174	132.26	332.58	\$270.00	5,276.00	2,541.21	4	7.64
Wilmington, Cal.....	15	164	12	9	79	29	36,661.35	36,944.10		220.00	7,927.75	6	.214
Wilmington, N. C.....	158	110	206	79	198	84	19,666.57	22,328.34	579.00	6,934,140.00	12,103.15	10	.542
Willamette (Portland), Oregon.....	58	218	95	192	1,271	159	524,999.72	534,015.89	2,063.40	3,372,066.43	39,252.59	29	.073
Yaquina, Oregon.....		54		54		6	1.67	3.07			1,101.40	2	358.76
York, Me.....						21					250.00	1	
Yorktown (Newport News), Va.....	62	643	447	85	6	62	12,827.09	17,004.91		6,958,368.52	13,018.55	11	.765
Total.....	34,600	77,485	34,303	75,331	678,040	32,583	229,630,139.18	231,049,118.83	28,180,017.81	847,479,419.65	6,422,812.99	4,594	.0277

Amount of expenses reported by collectors as above..... \$6,422,812.99
 Miscellaneous expenses not included in the above..... 145,003.75

Total expenses for fiscal year ended June 30, 1890..... 6,568,716.74

In addition to the above there was expended on account of collecting the revenue from customs for 1889 and prior years, \$303,843.28.

REPORT ON THE FINANCES.

No. 2.—AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, AND 1890.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877	\$132,634,029.53	\$6,501,037.57	4.90	1884	\$196,935,360.80	\$6,775,968.41	3.44
1878	132,024,409.16	5,826,974.32	4.41	1885	183,116,808.60	6,918,221.19	3.77
1879	138,976,613.79	5,485,779.03	3.94	1886	194,189,356.00	6,427,613.00	3.30
1880	188,508,690.34	5,995,378.06	3.18	1887	218,662,392.22	6,830,296.16	3.12
1881	200,079,150.98	6,419,345.20	3.20	1888	220,428,930.22	6,481,599.57	2.94
1882	222,559,104.83	6,549,595.07	2.94	1889	225,041,419.48	6,553,209.05	2.91
1883	216,962,210.35	6,667,825.46	3.07	1890	231,049,118.83	6,568,716.74	2.84

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

(No. 17.)

REPORT ON IMMIGRATION, BY THE CHIEF OF THE MISCELLANEOUS DIVISION, SECRETARY'S OFFICE.

**TREASURY DEPARTMENT,
SECRETARY'S OFFICE,
November 1, 1890.**

SIR: I have the honor to submit the following report on immigration matters, as administered during the fiscal year ending June 30, 1890, under the act of August 3, 1882, "to regulate immigration," together with a brief reference to the enforcement of the alien contract labor laws.

The second section of the act to regulate immigration, approved August 3, 1882 (22 Stat., 214), charged the Secretary of the Treasury with the duty of executing the provisions of the act, and with supervision over the business of immigration to the United States, and for that purpose it enacted "that he shall have power to enter into contracts with such State commission, board, or officers as may be designated for that purpose by the governor of any State to take charge of the local affairs of immigration in the ports within said States."

The first contract made by the Secretary pursuant to this authority was concluded with the Commissioners of Emigration of the State of New York September 2, 1882. After an experience of over seven years under this contract it became obvious that the immense business of immigration at the port of New York could not be efficiently and successfully conducted by the Secretary through a board of nine persons constituted by State authority, entertaining widely different views, and always more or less indisposed to act in subordination to the authority expressly given to the Secretary of the Treasury.

In view of the lack of harmony, and the wide differences of opinion on important points, which had been developed, it was believed that joint control of immigration matters in the city of New York by State and Federal authorities was incompatible with the best service, and it was decided to make a change, provided the authority to do so was clear under the law. As it had been maintained by some that the law authorizing the Secretary to contract with State officers was mandatory and not simply advisory, the question was submitted to the Attorney-General for his opinion and advice. On the 8th of February, 1890, the Attorney-General, in an elaborate document, expressed the opinion that the law referred to is not mandatory in its terms, and "that the Secretary is *not* restricted in the carrying out of the provisions of this act to the agencies mentioned in the second and fourth sections; that it is in his discretion whether he will use them or not."

Acting upon this opinion, and in accordance with the provisions of said contract, authorizing either party to revoke it by giving to the other party sixty days' notice in writing, due notice was given to the Commissioners of Emigration of the State of New York that the contract with them should terminate on the 18th day of April, 1890. In the

mean time Hon. John B. Weber was appointed superintendent of immigration, and Mr. James R. O'Beirne assistant superintendent, at the port of New York. Efforts were made to lease Castle Garden, in order that the reception, detention, and examination of immigrants might be temporarily continued at that place. Failing in this, the Barge Office was hurriedly fitted up and made available for the transaction of the business, and since the 19th of April, 1890, it has been used for that purpose. The new officers named, together with a corps of immigrant inspectors, all co-operating with the collector of the port, succeeded in getting immediate control of the business, and it is now successfully managed with as little friction as might be expected. In addition to carrying out the main objects of the law, much is now done at the port of New York for the welfare and benefit of immigrants in protecting them from fraud and imposition by supervising the exchange of moneys, purchasing railroad tickets, communicating with their friends, and in protecting females against disreputable characters and evil associations while under the jurisdiction of the immigrant officials.

The great and apparently increasing expense of the immigration service at the port of New York was also attracting grave attention, and it was believed that the proposed change would result in a decrease in the necessary outlay. This expectation it seems will be fully realized, as a comparison recently made by the Superintendent of Immigration at that port shows that the cost of care and maintenance of immigrants under the present administration from April 19 to October 1, 1890, was \$13,497.50, while the cost for the same under the State board for the same period of time in 1889, calculated at the average cost for the year, was \$38,256.12, a reduction in five months of \$24,758.58.

Figures taken from the immigrant accounts in this division show that during the administration of the New York Board of Emigration for the period from July 1, 1889, to April 19, 1890, the immigrant fund at the port of New York was reduced from \$106,086.03 to \$77,961.59, a net decrease of \$28,124.44; and that during the administration of the Superintendent of Immigration from April 19 to November 1, 1890, a period of six and one-third months, this fund was increased from \$77,691.59 to \$119,863.06, a net increase of \$42,901.47.

Without at least one year's administration under the Superintendent of Immigration figures for a full comparison of expenditures can not be obtained; but, as the figures so far show a radical change from a decreasing to an increasing surplus, it is fair to assume that the management of immigration matters at the port of New York by a Treasury officer will prove to be much less expensive and more satisfactory than under a contract with State commissioners.

A joint resolution authorizing the Secretary of the Navy to remove the naval magazine from Ellis Island and appropriating \$75,000 to enable the Secretary of the Treasury to improve the island for immigration purposes, was approved April 11, 1890. The sundry civil bill, approved August 30, 1890, contains an additional appropriation of \$75,000 for the same purpose. The contemplated improvements consist of 853 feet of docks, with 860 feet of additional crib work; the dredging of a channel to a depth of 12 feet or more, 200 feet in width, and 1,250 feet in length; a wooden building, 150 by 400 feet, two stories in height; also a contagious hospital, capable of accommodating thirty patients; an insane hospital, capable of accommodating forty patients; also a boiler house with pumps, tanks, laundry, steam-heating, and electric-light plants, artesian wells and cisterns, all of which work is

now being prosecuted with vigor, and it is hoped that the plant will be ready for occupation by April 1 next.

At the ports of Portland, Me., Boston, Philadelphia, Baltimore, Key West, New Orleans, Galveston, and San Francisco contracts are still existing with State boards or commissioners, as heretofore reported.

Earnest efforts have been made to prevent the landing of any of the prohibited classes, by requiring careful examinations of passengers arriving on vessels at any of these ports. In the absence of any penalties, the question has arisen how the master of a vessel, the collector of a port, or the immigrant officer designated by the Secretary can enforce the detention of passengers on board the vessel after its arrival at its dock for such time as may be necessary to determine the citizenship of each passenger, and also whether any of the alien passengers are of the prohibited classes. The law provides that all persons found to be of the prohibited classes "shall not be permitted to land." But the question is, "Who is to hold them and how are they to be held on board until the examination shall have been made?"

In the absence of any specific and detailed provisions on this point, it is obvious that when a vessel arrives, crowded with passengers and immigrants all eager to land, the proper detention and examination can easily be evaded. That such cases may have often happened at New York is shown by the fact that for the period from April 19 to September 30, 1890, it was found by a comparison of the manifests furnished by the steamship companies with the registry books of the Superintendent of Immigration that the companies or officers of the vessels had failed to report and pay the head tax on 1,018 immigrants, who, so far as the officers of the vessels were concerned, might have landed without examination. A case was recently reported of an immigrant sixty-four years of age, who, within two weeks after arrival at New York, applied for aid. In his statement he said that when the steamer arrived at the pier he walked off into the city. These examples illustrate the weakness of a law that prescribes prohibitions, but does not provide means for their enforcement, nor prescribe any penalties.

In connection with this subject I may properly refer to that clause of the "sundry civil expenses" act approved August 30, 1890, which appropriates \$75,000 "for the enforcement of the alien contract-labor laws and to *prevent* the immigration of convicts, lunatics, idiots, and persons liable to become a public charge *from foreign contiguous territory.*" This was doubtless intended to apply to the state of things existing on the borders, especially the Canadian border, as mentioned in the last annual report of the Secretary of the Treasury, and still existing, where thousands of alien immigrants are landed at Halifax and ports of the Dominion, and thence come by rail and otherwise into the United States without examination and without restriction upon the prohibited classes, the vessels by which they come thus escaping the payment of the passenger head-tax. In the entire absence of penalties and specific provisions for legal process the business of *prevention* on a line of several thousand miles is not likely to be remarkably successful.

In the month of July last this Department was advised through the Department of State that the Italian Government had prepared a notice, which was directed to be printed on the back of passports issued to Italian subjects emigrating to this country, warning them of the laws prohibiting the entry of convicts, imbeciles, idiots, paupers, and contract laborers, and the Italian minister furnished a copy of the notice

so prepared for the information of the Federal authorities. If other foreign governments would follow this example it would doubtless result in preventing the incoming of many persons of the prohibited classes. If means were provided to meet the expense instructions might be issued to our consuls and consular agents in countries from which immigrants mostly come to have similar notices printed in the several languages, and then have them carefully circulated among intending immigrants at the various ports of departure.

ALIEN CONTRACT-LABOR LAWS.

There has been no change by enactment, during the past year, in the "act to prohibit the importation and immigration of foreigners and aliens under contract or agreement to perform labor in the United States, its Territories, or the District of Columbia," known as the "alien contract-labor laws;" therefore very little can be added to what has heretofore been repeatedly said in regard to their defects, and the difficulty of enforcing the main provision without adequate penalties and without any defined legal process.

Another year's experience only demonstrates the fact of frequent evasions of the law by immigrants who come well tutored and prepared to escape the vigilance of our officers, and in spite of all efforts at the various ports of landing and of the immigrant inspectors designated to watch the Canadian and Mexican borders they find their way to a damaging competition with our home labor. Yet it is satisfactory to note that the presence of immigrant inspectors and inquiries and proceedings which have been instituted have directed attention to the purpose of the Government to enforce the law, and are operating to a great extent to prevent importation of alien laborers from Canada and Mexico as well as at the sea-board ports.

Improved methods recently adopted at the port of New York, where the greatest numbers of immigrants arrive, bid fair to check to some extent the landing of imported aliens there. The returns show that during the administration of the present Superintendent of Immigration, from April 19, 1890, to October 1, 1890, 123 have been detected and returned as against 40 returned during the longer period from March 1, 1889, to April 19, 1890. Statistics further show that for a period of over four years to March 1, 1889, only 47 alien contract-laborers had been detected and returned from all the ports, while since that date to October 1, 1890, a period of eighteen months, 200 have been returned. These results show increased vigilance and efficiency on the part of the immigrant officials, and still better results would be shown if the defects of the law were cured.

The following tables are respectfully submitted.

Table No. 1 shows the number of immigrants examined by immigrant officials and permitted to land, and the number prevented from landing and returned to the countries from which they came, by reason of their being either convicts, lunatics, idiots, or persons liable to become a public charge, in accordance with the provisions of the immigrant act.

Table No. 2 is a statement showing the receipts of capitation tax at all the ports, and the disbursements for expenses incurred at each port in regulating immigration, and the balances.

Table No. 3 shows the nativity of immigrants who arrived in the United States during the past fiscal year.

Table No. 4 shows the occupations of immigrants as reported by themselves on arrival at the several ports of the United States during the past year.

Table No. 5 shows the destinations, by States and Territories and the District of Columbia, of all immigrants who landed at our ports during the year.

Respectfully,

J. W. THOMSON,
Chief of Miscellaneous Division.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

TABLE NO. 1.—NUMBER OF IMMIGRANTS EXAMINED BY THE IMMIGRANT OFFICIALS AT THE SEVERAL PORTS NAMED, AND THE NUMBER RETURNED TO THE COUNTRY WHENCE THEY CAME, DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Ports.	Number examined.			Number returned.				
	Males.	Females.	Total.	Convicts.	Lunatics.	Idiots.	Liable to become a public charge.	Total.
Baltimore	14,263	12,910	27,173				27	27
Boston	15,966	14,207	30,173		1	1	31	33
Galveston	19	14	33					
Key West	1,727	852	2,579				10	10
New Orleans	3,155	1,172	4,327					
New York *	212,453	116,233	328,686	3	25	2	384	414
Portland, Me	409	181	590					
Philadelphia	12,810	9,531	22,341				49	49
San Francisco	3,960	1,337	5,297				2	2
Provincetown, Mass	36	13	49					
Gloucester, Mass	3	1	4					
New Bedford, Mass	452	177	629					
Total	265,249	156,623	421,872	3	26	3	503	535

* The number of immigrants landed at New York during the nine months and eighteen days administration of the State Commissioners was 209,372. The number landed during the two months and twelve days administration of the Superintendent of Immigration was 118,319. The number of immigrants of the prohibited classes detected and returned under the State Commissioners during nine months and eighteen days administration was 240. The number detected and returned during two months and twelve days administration of the Superintendent of Immigration was 174.

TABLE NO. 2.—STATEMENT OF THE IMMIGRANT FUND FOR THE PERIOD FROM AUGUST 3, 1882, TO JUNE 30, 1890.

	Receipts.	Expenditures.	Balance.
Alaska	\$12.50		\$12.50
Apalachicola	5.00		5.00
Baltimore, Md	111,367.50	\$45,562.55	65,804.95
Boston, Mass	132,053.50	101,815.75	30,237.75
Buffalo, N. Y.	38.00		38.00
Belfast, Me	2.00		2.00
Barnstable, Mass	171.00		171.00
Beaufort, N. C	240.50		240.50
Charleston, S. C	15.00		15.00
Chicago, Ill	51.50		51.50
Corpus Christi, Tex	4.50		4.50
Cape Vincent, N. Y	114.50		114.50
Detroit, Mich	382.00		382.00
Delaware	6.00		6.00
Duluth, Minn	338.50		338.50
Edgartown, Mass	5.50		5.50
Fairfield, Conn	12.50		12.50
Galveston, Tex	2,851.50	2,737.56	113.94
Genesee, N. Y	21.00		21.00
Gloucester, Mass	119.50		119.50
Huron, Mich	621.00		621.00
Jacksonville, Fla	66.00		66.00
Key West, Fla	17,848.50	11,335.11	6,513.39
Marblehead, Mass	12.00		12.00
Mobile, Ala	19.50		19.50
Michigan	50.50		50.50
Machias, Me	5.00		5.00
New Orleans, La	12,092.50	4,865.01	7,227.49
New York	1,392,329.50	1,307,580.08	84,749.42
New London, Conn	2.00		2.00
New Bedford, Mass	1,632.00		1,632.00
New Haven, Conn	30.00		30.00
Norfolk, Va	5.00		5.00
Oswegatchie, N. Y	115.50		115.50
Oswego, N. Y	2.00		2.00
Oregon	11.00		11.00
Philadelphia, Pa	100,012.00	58,740.24	41,271.76

TABLE NO. 2.—STATEMENT OF THE IMMIGRANT FUND, ETC.—Continued.

	Receipts.	Expenditures.	Balance.
Providence, R. I.....	\$6.00		\$6.00
Portland, Me.....	5,420.00	\$1,771.59	3,648.41
Portland, Oregon.....	58.00		58.00
Pamlico, N. C.....	2.00		2.00
Pensacola, Fla.....	141.00		141.00
Pearl River, Miss.....	17.50		17.50
Port Townsend, Wash.....	70.50		70.50
Richmond, Va.....	127.50		127.50
San Francisco, Cal.....	34,400.00	13,751.70	20,648.30
San Diego, Cal.....	5.50		5.50
St. Augustine, Fla.....	24.50		24.50
Savannah, Ga.....	8.50		8.50
Salem and Beverly, Mass.....	9.00		9.00
Superior, Mich.....	502.50		502.50
Teche, La.....	70.50		70.50
Wilmington, N. C.....	4.00		4.00
Willamette, Oregon.....	56.50		56.50
Yorktown, Va.....	778.00		778.00
Total.....	1,814,367.50	1,548,159.59	266,207.91
Less the amount expended in the enforcement of the alien contract-labor law....			36,791.23
Leaving a net balance in the entire fund of.....			229,416.68

There is now pending in the Court of Claims a suit filed by the Commissioners of Emigration for the State of New York, for the recovery of bills for rents, repairs, etc., amounting to \$124,484.02; had they been allowed, the balance of \$84,749.42 at the port of New York, as shown in the above table, would have been more than absorbed.

TABLE NO. 3.—NATIVITY OF ALIEN IMMIGRANTS ARRIVING IN THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

	Ireland.	England.	Wales.	Scotland.	Germany.	France.	Russia.	Poland.	Switzerland.	Sweden.	Norway.	Belgium.	Holland.
New York, N. Y.....	33,812	25,311	461	4,980	66,225	4,657	29,150	8,869	6,770	22,819	8,972	2,192	3,194
Boston, Mass.....	11,151	7,800	25	1,909	299	56	1,601	432	5	4,112	1,244	7	11
Philadelphia, Pa.....	5,342	4,497	101	959	3,607	80	981	1,604	27	1,806	977	203	27
Baltimore, Md.....	156	462	2	6	18,021	11	3,214		26	193	64	15	12
San Francisco, Cal.....	92	929	1	92	252	103	21	3	17	25	31	10	5
Key West, Fla.....		497			7	5				1		1	
New Orleans, La.....	17	229		10	212	689	4	17	29	7	5	39	4
Portland, Me.....	147	230	2	14	10		20	1		71	39		
Galveston, Tex.....	10	22								1			
Other ports.....										1			
Total.....	50,727	39,977	592	7,970	88,633	5,601	34,991	10,926	6,874	29,035	11,332	2,467	3,253

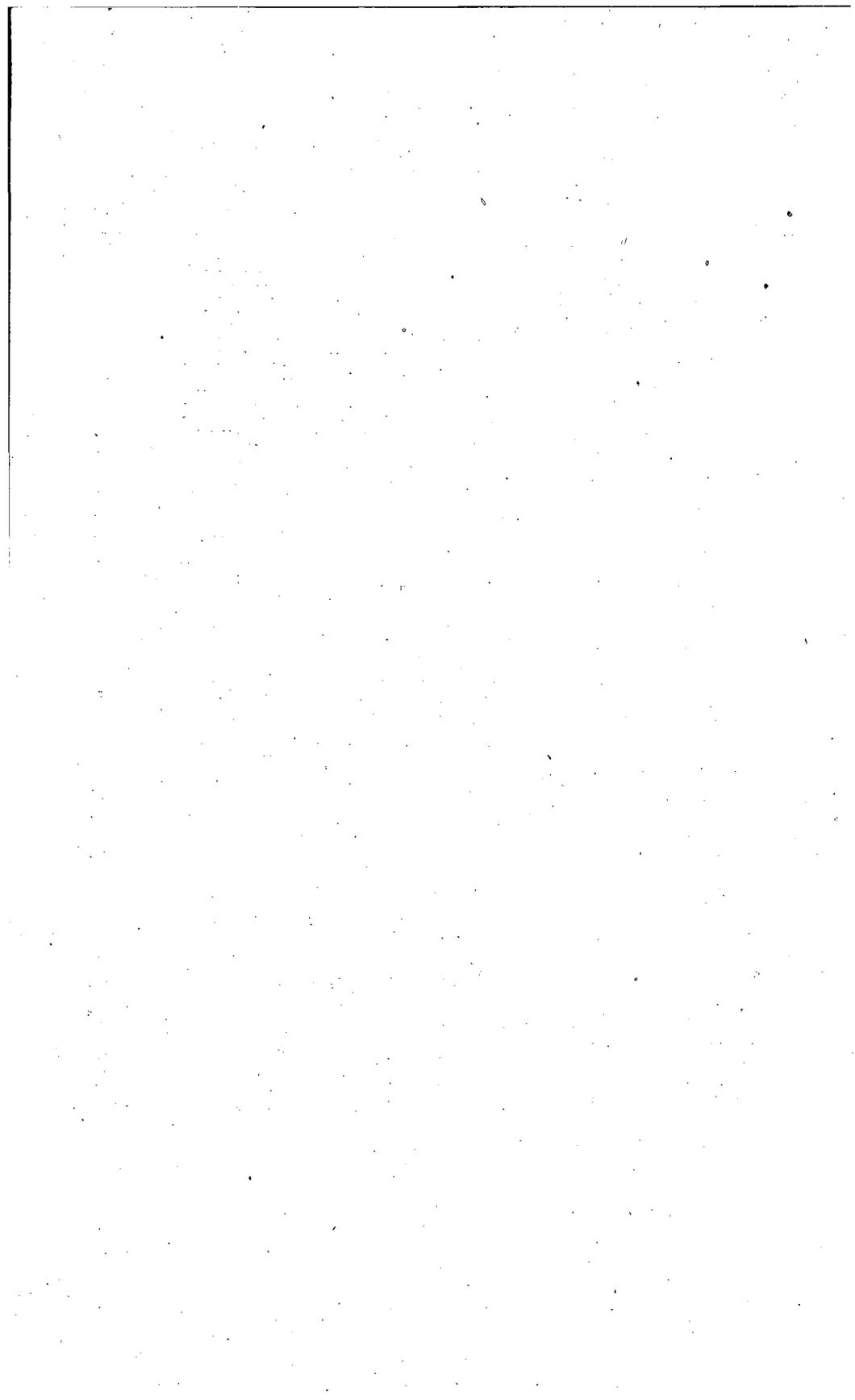
	Italy.	Spain.	Portugal.	Denmark.	Hungary.	Austria.	Bohemia.	Australia.	Turkey.	Greece.	China.	All other countries.	Total.
New York, N. Y.....	48,839	129	732	7,727	19,969	22,980	8,306	13	514	209		1,861	328,691
Boston, Mass.....	15	8	45	250	12	53		5	5	1		1,118	30,173
Philadelphia, Pa.....	96	13		387	268	356			31	337		643	22,341
Baltimore, Md.....	2		1	401		4,580			4				27,173
San Francisco, Cal.....	59	19	140	11	2	23		252		1	1,776	1,419	5,297
Key West, Fla.....		2,061	1	2	2	1						1	2,579
New Orleans, La.....	2,681	134		3	5	13				2	63	166	4,327
Portland, Me.....				36	1							10	581
Galveston, Tex.....													33
Other ports.....													682
Total.....	51,691	2,364	919	8,826	20,257	28,006	8,306	271	558	550	1,839	5,220	421,877

TABLE NO. 4.—STATEMENT OF THE REPORTED OCCUPATIONS OF IMMIGRANTS WHO ARRIVED IN THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

Occupation.	Number.	Occupation.	Number.
Architects	63	Machinists	1,592
Brewers	628	Millers	999
Butchers	1,955	Musicians	557
Barbers	331	Painters	1,603
Bakers	1,897	Peddlers	4,374
Blacksmiths	1,921	Plasterers	729
Bartenders	192	Porters	391
Bricklayers	1,276	Potters	217
Carpenters	3,786	Printers	553
Cabinetmakers	1,053	Saddlers	472
Confectioners	238	Shoemakers	3,929
Cigarmakers	1,860	Spinnars	551
Cooks	488	Tailors	6,351
Coopers	471	Tinsmiths	747
Farmers	19,533	Tanners	417
Florists	209	Wagonsmiths	1,390
Gardeners	1,095	Wavers	1,440
Hatters	397	Waiters	1,117
Ironmolders	706	All other occupations	24,289
Laborers	144,724	No occupation, including women and children	161,487
Locksmiths	930	Not reported	17,130
Laundrymen	31		
Masons	4,052		
Miners	4,206	Total	421,877

TABLE NO. 5.—TABLE SHOWING THE NUMBER OF IMMIGRANTS DESTINED TO EACH STATE, TERRITORY, AND THE DISTRICT OF COLUMBIA DURING THE FISCAL YEAR ENDING JUNE 30, 1890.

States and Territories.	Number.	States and Territories.	Number.
Alaska	13	Massachusetts	34,045
Alabama	382	New Hampshire	648
Arizona	110	North Carolina	91
Arkansas	320	Nebraska	5,430
Connecticut	6,870	Nevada	226
Colorado	3,875	New Jersey	15,832
California	11,564	New Mexico	146
Delaware	1,348	New York	135,766
District of Columbia	627	Ohio	15,233
Dakota	3,967	Oregon	1,158
Florida	2,820	Pennsylvania	71,697
Georgia	262	Rhode Island	3,879
Indiana	2,636	South Carolina	171
Indian Territory	187	Tennessee	496
Illinois	34,520	Texas	3,599
Iowa	7,958	Utah	1,623
Idaho	269	Vermont	469
Kentucky	759	Virginia	319
Kansas	2,364	West Virginia	544
Louisiana	2,600	Wisconsin	10,496
Maine	884	Washington	1,237
Maryland	3,061	Wyoming	349
Michigan	13,420	Tourists	1,871
Missouri	5,402	Not reported	13
Minnesota	9,868		
Mississippi	236	Total	421,877
Montana	847		



(No. 18.)

**REPORT OF THE BOARD OF EXAMINERS OF THE TREASURY
DEPARTMENT.**

REPORT OF THE BOARD OF EXAMINERS.

**TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 1, 1890.**

SIR: We forward herewith the report of Mr. Theodore L. DeLaud, the Treasury Examiner, relative to the operations of the Board of Examiners of this Department for the fiscal year ended June 30, 1890.

The report and the accompanying tables, papers, specimen examinations, specimen office questions, and specimen technical questions will fully explain the system now and heretofore in operation in the Treasury Department.

During the year many noticeable examinations have been made by the clerks designated for promotion and in confirmation of this fact we refer you to the tables, in which their work is exhibited, for the details.

A few changes have been made in the system during the year which will be found fully explained in Mr. DeLaud's report.

We concur in the recommendation of the examiner that a credit of 5 points be given to all candidates who were honorably discharged from the military or naval service of the United States.

We are of opinion that where clerks fail to pass the test for promotion provided for in the standard examinations, that a period of six months should intervene before they are again examined, unless they shall furnish you with evidence, supported by an affidavit, that at the time of the examination they were unable, because of illness or other good cause, to do themselves justice in their examination. Without some such rule the examination is merely an educator and not a test of education.

Respectfully yours,

**FRED. BRACKETT,
A. L. STURTEVANT,**
Members of the Board of Examiners.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

REPORT OF EXAMINER.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 28, 1890.

GENTLEMEN: I have the honor to respectfully submit herewith the report of the operations of the Board of Examiners of this Department for the fiscal year ended June 30, 1890.

There have been examined for promotion to clerkships in this Department during the last fiscal year 153 candidates. Of this number 143 passed and 10 failed.

The promotions were distributed between the two sexes in nearly equal proportion, for of those examined 80 were males and 73 were females. This equitable distribution is a mere coincidence of figures, and is not the result of premeditation to effect such an apportionment. The fact remains, however, that the action of the promoting power in the Department has a tendency in the direction of equal pay for equivalent work.

Of those who passed 76 were males and 67 were females, and of those who failed 4 were males and 6 females.

The highest general average of the examinations of this year was attained by Miss Mary L. Oliver, in an examination for a clerkship of Class E, in the office of the Secretary of the Treasury. This young woman, out of a possible 100, secured 96.64.

The best exhibition of scholarly attainments can be found in the remarkable examination papers submitted by Mr. John L. Hayford, who was examined for promotion to the position of computer of class 1 in the Coast and Geodetic Survey. In recognition of the worthy efforts of this young gentleman the Board of Examiners has certified that no additional examination which can be given by the Board will further test his capacity for computer of any grade in his office.

An inspection of Exhibit B will reveal the fact that of those examined during the past year 27 persons are entitled to honorable mention for having secured, out of a possible 100, a general average of 90 or more. Their names will be found recorded, in the exhibit referred to, in the order of merit.

Were it practicable to expand the table so as to include the names of those who have attained a general average of 85 or more, it would have included a much larger list. It is but justice to the clerks of this Department, who during the year have been subjected to the ordeal of an examination, to say, that very many of them have left with the Board of Examiners, in their examination papers, noticeable evidences of their clerical skill and general adaptability for the varied services of this great Department.

An inspection of Exhibit A will show the general averages attained by the average of the clerks examined. It will not escape your notice that the females have carried away the honors in every class from class E to class 4.

An inspection of Exhibits F, G, and H will show some of the changes of relative weights.

In Exhibit M will be found the recommendation of the Chief Clerk of the Department, approved by the Secretary, that an effective credit be attained by adding to the general average an additional credit of 5 points in case of soldiers who were honorably discharged from the military or naval services by reason of disability resulting from wounds or sickness incurred in the line of duty. This action was taken in order to give to the soldiers referred to a credit which might aid them to a promotion which they would without its aid be sure to lose. The result has been that it has given promotion. It carries out the spirit of section 1754, Revised Statutes; but the question might be raised that it does not go far enough. A soldier may never have been in action, may have served only a few weeks and been honorably discharged by reason of sickness incurred in the line of duty, while another soldier may have served all through the war, may have been desperately wounded, but under the section referred to he would have no preference. It is respectfully suggested that the 5 points might be given to every honorably discharged soldier or sailor examined for promotion in recognition of the fact that in his youth he had, perhaps, left school never to resume his studies after he had abandoned his musket at the close of the war. It is entirely within the discretion of the Secretary of the Treasury.

Those who will refer to Exhibit I will find the general rules that guide the examiner in marking the papers of the candidates.

For historical reasons important Department orders relative to examinations are here printed for the reason that they have never before been published. Reference is made to Exhibits J, K, N, and O.

It is, perhaps, not generally known that the rules which provide for competitive examinations for promotions, promulgated on February 28, 1878, by Secretary Sherman, are still in force. For historical reasons it is advisable to publish them. They will be found in Exhibit P.

A discussion of the laws, rules, regulations, and orders, precluding promotions in the classified service of the Treasury Department without first subjecting the applicant to an examination to test his fitness, will be found in Exhibit L.

From time to time the incoming Secretaries of the Treasury have promulgated formulas for the preparing, folding, and briefing of official papers. The fact is frequently revealed in the examining room, by candidates under examination for promotion, that the Secretary's circular has never been given to them. These circulars are printed in large quantities and are intended for the guidance of the official force of the Department. To assist in its distribution the circular is published as Exhibits Q and R. Hereafter the examiner will insist on exact compliance with its terms on the part of those candidates who appear for examination for promotion.

A reference to Exhibits S, T, and U will give to you specimens of examination papers used during the last year.

Your attention is called to the latter part of the examination for promotion to Classes A, B, C, and D to \$900 or less. It was found by experience that many of the candidates selected from the official force of the Bureau of Engraving and Printing, for transfer and promotion to vacancies in the several Bureaus of the Department, were without sufficient knowledge to pass the standard fixed by the Secretary, which is substantially the copyist's examination of the Civil Service Commission. To overcome this lack of information these candidates are given an opportunity to show their skill and accuracy as expert counters. There is much reason and justice in this; for the work of the Bureau of Engraving and Printing rests absolutely on the accuracy of its counters. This fact induced the Board of Examiners to introduce the subject of expert counting as a feature in the examination; and the credit of 100 is given on this subject for an accurate count, while one error would reduce the mark in the subject to zero.

Your attention is especially invited to the papers to be found in Exhibit V. The question has very frequently come up during the year why a more extended list of office questions was not printed in the last report. The Chief Clerk of the Department suggested that such a list be prepared. In this exhibit you will find a great variety of questions, propounded by each of the divisions of the office of the Secretary of the Treasury and by each Bureau of the Department. These questions cover a vast field; and it may be said that they give a fair index of the work assigned to the Department in all of its numerous branches. It is believed that the publication of these questions will stimulate study and investigation on the part of the clerks, for in many cases the questions published cover nearly the whole range of subjects involved in the work of the office.

In a few instances objection was made to the publication of the questions of an office, the work of which was circumscribed by narrow limits, on the ground that their publication would outline the examinations to the candidates from that office. The Board of Examiners considered that phase of the subject and reached the conclusion that when that was the case it was then imperative to publish, for the reason that it gave the clerks in the office the one opportunity to perfect in a degree their knowledge of their official duties.

In Exhibit W you will find specimens of shorthand used in testing stenographers in their own and other systems, an optional subject. The specimens were selected from the standard publications or were written by the stenographers on duty in the Department, and represent very clearly the tests applied to candidates.

An examination of Exhibit WW and of Exhibit WWW will explain to you the character of the tests applied in dictating to stenographers and typewriters to secure verbatim copying.

Attention is especially invited to Exhibit X, a specimen of the technical questions in office propounded by the Superintendent of the Coast and Geodetic Survey to a candidate under examination for promotion. This series of questions indicates the character of some of the propositions which arise in the administration of that office, and which its officers and employes must officially consider.

The Second Auditor submitted a technical account to a candidate under examination for promotion to a clerkship of Class 3. The specimen will be found in Exhibit XX and is published as a sample of technical work required of the clerks in that office.

In Exhibit Y will be found a few miscellaneous arithmetical questions which have heretofore been propounded to clerks under examination for clerkships of the higher grades, or that have been referred to them by their superior officers for solution for official uses.

The candidates for the positions of special Treasury agents have been examined during the last fiscal year for probationary appointment.

The Secretary of the Treasury has prescribed the qualifications which he considered essential to these important officers; and has ordered that no person be appointed to those positions until his fitness has been ascertained by suitable tests. The essentials prescribed are:

A special agent should have good character, good habits, good health, a courteous bearing and address, and should not be incapacitated by age or other cause for active work; he should possess fair ability and intelligence, and be able to write his own reports in clear, concise, and correct language; and he should have a sufficient knowledge of bookkeeping and accounts to comprehend and examine intelligently the system of accounts used in customs houses.

Those who apply for these positions are, therefore, subjected to such an examination as may be necessary to ascertain whether they are possessed of these requisite qualifications.

The Department examined 9 candidates for appointment as special Treasury agents, of which number 5 passed and were appointed, and 4 were rejected as unqualified.

Respectfully yours,

THEODORE L. DELAND,
Examiner.

Messrs. FRED. BRACKETT and A. L. STURTEVANT,
Board of Examiners.

EXHIBIT A.

General averages of candidates examined for promotion in the Treasury Department during the fiscal year ended June 30, 1890.

[General averages—scale of 100.]

Bureaus or offices.	Females—classes.							Males—classes.							Totals—classes.								
	Less than \$1000. A to D.	Less than \$1200. E.	Less than \$1400. I.	Less than \$1600. II.	Less than \$1800. III.	Less than \$2000. IV.	Average of the classes.	Less than \$1000. A to D.	Less than \$1200. E.	Less than \$1400. I.	Less than \$1600. II.	Less than \$1800. III.	Less than \$2000. IV.	Average of the classes.	Less than \$1000. A to D.	Less than \$1200. E.	Less than \$1400. I.	Less than \$1600. II.	Less than \$1800. III.	Less than \$2000. IV.	Average of the classes.		
	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	Average.	
The Secretary's Office:																							
Private Office										87.20								87.20					87.20
Assistant Superintendent													84.12									84.12	84.12
Appointment Division		93.22					93.22			78.14						93.22	78.14						84.12
Warrant Division										92.82							92.82						92.82
Customs Division		90.00					90.00									90.00							90.00
Revenue Marine Division										86.58							86.58						86.58
Loans and Currency Division	80.19						80.19								80.19								80.19
Special Agents Division					90.17		90.17													90.17			90.17
Disbursing Clerk		96.64					96.64						85.52				85.52						91.08
Supervising Architect		82.79	90.23				85.27					88.18	91.83	83.54	86.77		82.79	90.23	88.18	91.83		83.54	86.13
First Comptroller	83.52	83.43	82.23				82.96			81.78	79.37	84.32	81.81	83.52	83.43	82.23	81.78	79.37	84.32			84.32	82.26
Second Comptroller			78.68				78.68	89.32				84.95	89.32										83.38
First Auditor		89.52	91.35				90.89			62.98	85.00	*5.36		51.11		89.52	77.17	85.00		5.36		73.84	
Second Auditor	83.93		85.12				89.33	75.80		82.16	76.24	82.94	92.06		82.02	79.87	83.04	76.24	82.94	82.94	92.06	83.41	
Third Auditor	87.84		89.11				88.69			55.44		77.20			66.32	87.84		72.53		77.20		79.74	
Fourth Auditor	83.72		84.32		94.80		87.63				84.24				84.24	83.72		84.32	84.24	84.86		86.35	
Fifth Auditor	82.92		82.36				82.55						83.04	83.04	82.92		82.36					82.67	
Sixth Auditor	76.26	76.96	74.05				75.52		76.69	82.86	82.63	75.55	82.68	78.84	76.26	76.83	78.46	82.63	75.55	82.63		78.53	
Treasurer of United States	88.28						88.28				58.46		81.74	70.10	88.28			58.46			81.74	79.19	
Register of the Treasury	85.03			88.00			86.52								85.03							86.52	
Comptroller of the Currency		92.68	84.02	94.70			90.47			87.96	73.23			76.92		92.68	84.02	91.33	73.23			82.72	
Commissioner of Internal Revenue	60.56	86.69	81.05	91.49		94.50	81.78			81.38	88.33	83.63	82.08	84.33	60.56	86.69	81.02	89.91	83.63	88.29		82.71	
Light-House Board											88.30	80.20	81.50	83.00				88.30	80.20			83.00	
Life-Saving Service												85.64	85.64									85.64	
Bureau of Statistics			84.86	87.92			86.39			84.24	82.52			83.66	78.28	82.59		84.24	83.69	87.92	83.66	78.28	
Bureau of Engraving and Printing	89.83	95.48	87.54	75.54			87.19	85.48	76.44					84.60	89.20	83.93	87.66	85.96	87.54	75.54	84.60	89.20	
Coast and Geodetic Survey	88.37						88.37	92.96	87.96	91.24					90.93	90.67	87.96	91.24				89.97	
Departmental averages	82.27	87.91	84.02	88.19	92.52	94.50	84.93	85.89	80.42	81.74	82.86	76.85	83.85	81.23	82.80	85.41	83.24	84.19	78.22	90.04		83.00	

* This candidate withdrew before completing the examination.

REPORT ON THE FINANCES.

EXHIBIT B.

Number of examinations for promotions in the Treasury Department, by offices,

NUMBER OF DEPART

Bureaus or offices.	Females—classes.														Males—classes.														
	Less than \$1000. A to D.			Less than \$1200. E.			Less than \$1400. I.			Less than \$1600. II.			Less than \$1800. III.			Less than \$2000. IV.			Total.			Less than \$1000. A to D.							
	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.	Passed.	Failed.	Total.		
The Secretary's Office:																													
Private Office																													
Chief Clerk																													
Assistant Superintendent																													
Appointment Division				1		1														1		1							
Warrant Division																													
Public Moneys Division																													
Customs Division				1		1														1		1							
Revenue Marine Division																													
Stationery Division																													
Loans and Currency Division	2		2																										
Mail and Files Division																													
Miscellaneous Division																													
Special Agents Division																													
Disbursing Clerk				1		1																							
Supervising Architect				2		2			1		1																		
First Comptroller	1		1	2		2			2		2																		
Second Comptroller									1		1																		
Commissioner of Customs																													
First Auditor				1		1			3		3																		
Second Auditor	5	1	6						3		3																		
Third Auditor	1		1						2		2																		
Fourth Auditor	1		1						1		1																		
Fifth Auditor	1		1						2		2																		
Sixth Auditor	1	1	2	1		1	1	2																					
Treasurer of United States	2		2						1		1																		
Register of the Treasury	1		1						1		1																		
Comptroller of the Currency				1		1			1		1																		
Commissioner of Internal Revenue		2	2	3		3	5	1	6	2	2								1		1	11	3	14					
Light-House Board																													
Life-Saving Service																													
Bureau of Navigation																													
Bureau of Statistics								1	1	1	1										2		2						
Secret Service																													
Marine Hospital Service																													
Steamboat Inspection Service																													
Bureau of Engraving and Printing	1		1	1		1	2		2	1	1										5		5	1		1			
Coast and Geodetic Survey	3		3																			3		3	1		1		
Director of the Mint																													
Total Departmental	19	4	23	14		14	25	2	27	6	6	2		2	1		1	67	6	73	4		4			4			

Special Agents: Special examinations for special Treasury agents.

Aggregate of examinations in the Treasury Department.

General recapitulation.

Classes.	Examined.			Averages.*		
	Total.	Failed.	Passed.	Highest.	Lowest.	General.
A to B	27	4	23	92.96	49.20	82.80
E	21	1	20	96.64	69.84	85.41
I	41	3	38	95.34	55.44	83.24
II	24	1	23	94.70	58.46	84.19
III	23	1	22	94.86	5.36	78.22
IV	17		17	94.50	78.28	90.04
Total	153	10	143	96.64	5.36	83.00

*On the scale of 100.

EXHIBIT C.

Table showing the names, in the order of merit, of the candidates examined for promotions in the Treasury Department who made a general average of 90 or more during the fiscal year ended June 30, 1890.

Names of candidates.	Order of honorable mention.	Bureau.	Class.	Standing, on the scale of 100, in the subjects in which examined.																				General averages.						
				Standard subjects, or the essentials, and all obligatory.													Special subjects, any or all optional.													
				Letter and brief.	Penmanship.	Punctuation.	Notation and numeration.	Addition and subtraction.	Miscellaneous arithmetical questions.	Accounts.	Grammar.	Criticism of a letter.	Orthography.	Copying.			Dictation.	Tabulation of Treasury statistics.	General information.	Departmental questions.	Bureau or office questions.	Division questions.	Letter dictated to stenographer or typewriter.		Miscellaneous mathematics.					
														Dictation.	Plain copy.	Rough draught.										Dictation to stenographer.	Dictation to typewrist.	Tabulation with typewriter.	Work with a typewriter.	Work with shorthand.	Technical questions in office.
Miss Mary L. Oliver.....	1	Secretary	E	98	82	...	...	100	...	...	...	100	92	97	100	...	...	99	...	98	...	...	...	...	...	...	...	...	...	96.64
Miss Alena Graves.....	2	do	E	85	80	...	...	100	...	...	...	100	90	95	99	...	...	100	...	100	...	...	...	...	...	...	...	...	...	95.48
Mrs. Fannie L. Utley.....	3	First Auditor	1	95	85	80	98	100	100	100	100	100	85	85	100	...	...	90	95	82	80	100	100	100	94	...	...	...	...	95.34
Miss S. A. Somerville.....	4	Fourth Auditor	3	98	85	85	100	100	100	100	100	85	95	100	...	...	80	90	85	100	100	100	100	94	...	...	...	...	...	94.86
Miss Eliza R. Hyde.....	5	Comptroller Currency.	2	94	75	80	98	100	100	100	100	90	80	100	...	...	95	95	100	100	100	100	98	...	...	...	...	...	...	94.70
Miss Lavinia S. Ralston.....	6	Internal Revenue	4	96	84	85	100	100	100	80	98	95	100	...	...	95	90	70	100	100	95	95	...	...	...	...	...	...	...	94.50
Miss Virginia Davidson.....	7	do	2	90	85	85	98	100	93	100	86	80	100	...	...	90	100	98	88	92	99	...	...	100	90	...	...	...	...	94.45
Mr. John F. Hayford.....	8	Coast Survey	1	74	80	80	100	100	100	80	98	85	80	...	...	100	85	95	92	100	98	...	...	100	...	...	...	...	...	94.01
Mr. William N. Haynes.....	9	Internal Revenue	2	90	82	85	98	100	100	100	90	85	97	...	...	100	90	75	80	99	100	...	...	...	...	...	...	...	...	93.56
Miss Augusta Pratt.....	10	Secretary	E	90	80	...	...	99	...	...	...	100	90	97	99	...	...	98	...	88	...	...	...	...	...	...	...	...	...	93.22
Mr. William H. Lanman.....	11	Coast Survey	D	85	80	...	...	97	...	...	...	90	95	95	95	...	...	93	...	100	...	...	...	...	...	...	...	...	...	92.96
Miss Cornelia Nichols.....	12	Secretary	1	93	80	78	91	100	91	90	95	90	93	...	...	90	90	90	97	98	99	...	...	...	...	...	...	...	...	92.94
Miss Sophia Hein.....	13	Coast Survey	A	85	83	...	...	97	...	...	...	100	90	90	90	...	...	91	...	90	...	...	...	...	...	...	...	...	...	92.88
Mr. J. E. Williams.....	14	Secretary	1	85	80	80	97	97	99	100	82	90	90	...	...	90	90	95	98	93	100	100	...	92	100	80	85	...	...	92.83
Miss Marie Richardson.....	15	Comptroller Currency.	E	90	78	...	...	99	...	...	...	100	94	95	90	...	...	94	...	96	100	...	...	94	94	90	90	...	...	92.68

* Relative weights: First line, Classes A to D; Second line, Class E; and Third line, Classes 1 to 4. The symbol 0 indicates that the subject was not given to candidates of the class.

EXHIBIT D.

REQUEST FOR OFFICE QUESTIONS, CLASS ONE (\$1,200) AND ABOVE.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., _____, 189-.

To the _____,
_____:

SIR: With a view to the examination, at an early date, of M _____, clerk of class — (\$—), for promotion to a clerkship of class — (\$—), I have to request that at your early convenience you cause to be prepared at least ten questions relative to the general duties assigned by law and department regulations to the bureau or office under your charge.

I have also to request that you direct the chief of the division in which the candidate is employed, to prepare a further list of at least ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general and technical knowledge of official business; and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter paper of the Department; that the questions and official answers to the same be prepared in like manner for the use of the examiner; that the one list be signed by you, and that the other be signed by the chief of division and be approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

The examination is fixed for _____, 189-, at _____ m.

Respectfully yours,

Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 6, and the division questions a relative weight of 8, in the examination.

EXHIBIT E.

REQUEST FOR OFFICE QUESTIONS, CLASSES A, B, C, D, AND E.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, _____, 189-.

Hon. _____,
_____:

SIR: With a view to the examination, at an early date, of M _____ for promotion to a clerkship of class \$1,000, or less, I have to request that at your early convenience you cause to be prepared ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general knowledge of official business of your bureau or office, and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter paper of the Department; that the questions and official answers to the same be prepared in like manner for the use of the examiner, and that the list be signed or approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

Respectfully yours,

Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 5 on a scale of 25 in the examination.

Examination fixed for _____, 189-.

EXHIBIT F.

REPORT OF CANDIDATE'S STANDING, CLASSES A, B, C, AND D.

EXAMINATION No. —.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., —, 189—.

Result of the examination of —, office of the —, for promotion to a clerkship of class \$900 or less.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief	1	2	.....	.....
Penmanship	1 to 5	3	.....	.....
Copying, first, dictation	2	1	.....	.....
Copying, second, plain copy	3	2	.....	.....
Copying, third, rough draught	4 and 5	3	.....	.....
Miscellaneous arithmetical questions	6 and 7	4	.....	.....
Orthography	8	3	.....	.....
General information	9	2	.....	.....
Office questions	10	5	.....	.....
Expert counting*		5	.....	.....
Total		30	.....	.....
General average .....			.....	.....
Soldier, preference credit .....			.....	5
Effected average .....			.....	.....

* This subject is given to those who have acquired skill in counting in the Bureau of Engraving and Printing, or in the paper room of the Secretary's office.

Time occupied in examination, — hours and — minutes.

(Time not limited.)

A true copy:

Chief Clerk and Member of the Board.

EXHIBIT G.

REPORT OF CANDIDATE'S STANDING, CLASS E.

EXAMINATION No. ———.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., ———, 189—.

Result of the examination of ———, office of the ———, for promotion to a clerkship
of class E, or \$1,000.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief.....	1	2		
Penmanship.....	1 to 5	3		
Copying, first, dictation.....	2	2		
Copying, second, plain copy.....	3	1		
Copying, third, rough draft.....	4 and 5	3		
Addition and subtraction.....	6	2		
Miscellaneous arithmetical questions.....	7 and 8	5		
Orthography.....	9	3		
Grammar.....	10	2		
General information.....	11	2		
Office questions.....	12	5		
<i>Optionals or specials.</i>				
Letter dictated to stenographer or typewriter*.....	13	3		
Miscellaneous mathematics*.....	14	6		
Dictation to stenographer*.....	15	3		
Dictation to typewriter*.....	16	3		
Tabulation on typewriter*.....	17	3		
Work with typewriter*.....	18	3		
Work with shorthand*.....	19	3		
Technical questions in office*.....	20	7		
Expert counting*.....		5		
Totals (excluding specials).....		30		
General average of the examination.....				
Soldier, preference credit.....				5
Effected average.....				

*Special or optional questions, for which special credits are given.

Time occupied in examination, — hours and — minutes.

A true copy:

Chief Clerk and Member of the Board.

EXHIBIT H.

REPORT OF CANDIDATE'S STANDING, CLASS ONE AND ABOVE.

EXAMINATION No. —.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS.
Washington, D. C., —, —, 189—.

Result of the examination of —, office of the —, for promotion to a clerkship of classes 1, 2, 3, and 4.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	Number of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief.....	1	2	.....	.....
Letter dictated to stenographer or typewriter*	.....	5	.....	.....
Penmanship.....	1	4	.....	.....
Punctuation.....	1	1	.....	.....
Notation and numeration.....	2	1	.....	.....
Addition and subtraction.....	3	2	.....	.....
Miscellaneous arithmetical questions.....	4 and 5	6	.....	.....
Miscellaneous mathematics*	.....	8	.....	.....
Accounts.....	6	2	.....	.....
Grammar.....	7	4	.....	.....
Criticism of a letter.....	8	3	.....	.....
Orthography.....	9	4	.....	.....
Dictation.....	10	1	.....	.....
Dictation to stenographer*	.....	5	.....	.....
Dictation to typewriter*	.....	5	.....	.....
Tabulation of Treasury statistics.....	11	2	.....	.....
Tabulation on typewriter*	.....	5	.....	.....
General information.....	12	2	.....	.....
Work with typewriter*	.....	5	.....	.....
Work with shorthand*	.....	5	.....	.....
Departmental questions.....	13	2	.....	.....
Technical questions in office*	.....	10	.....	.....
Bureau or office questions.....	14	6	.....	.....
Division questions.....	15	8	.....	.....
Totals (excluding specials).....	.....	50	.....	.....
General average in examination.....	.....	.....	.....	.....
Soldier, preference credit.....	.....	.....	.....	5
Effected average.....	.....	.....	.....	.....

* Special or optional questions, for which special credits are given.

Time occupied in examination, — hours and — minutes.

A true copy.

Chief Clerk and Member of the Board.

In addition, special weights are given to special subjects, as draughting, algebra, and higher arithmetic, etc.

EXHIBIT I.
MARKING RULES.

Rules used in marking the examination papers of candidates examined for promotion in the Treasury Department.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 6, 1890.

SIR: As verbally directed by you I have prepared, and transmit and include herewith, the rules of the Board of Examiners used in marking the papers of candidates under examination for promotion in this Department.

The general rules of the Civil Service Commission have been used by the Treasury board, though more liberality is used here than by the Central Board, for the reason that the Treasury examinations are not competitive.

The letter and brief—In marking this subject attention is given to three principal points, the fold and brief, the form, and the style. If the letter be folded and briefed in accordance with the terms of the circular on official communications issued by the Secretary of the Treasury on March 8, 1890, a credit of 25 is given. If the formal part of the letter, which includes the heading, the address, and the complimentary words at the close, are in accordance with the circular, a credit of 25 is given. If the subject matter of the letter be grammatically expressed, be respectful in language, and adhere to the subject, a credit of 50 is given. Any deviations from the foregoing essentials are marked according to their gravity. It is possible, therefore, if a candidate adhere rigidly to the rules, for a credit of 100 on this subject to be attained.

Penmanship—On this subject it is seldom a candidate is marked below 70, and very seldom so high as 90; and any multiple of 5 between these limits is given according to the regularity and the legibility of the exhibit. Should the other papers in an examination each receive a credit of 100, and if the penmanship were acceptable, the Board of Examiners, as a compliment to the candidate for his worthy efforts, would credit him 100 in penmanship, thus making it possible for a candidate to obtain a general average of 100.

Punctuation—On this subject great liberality is allowed, the usual marks ranging from 75 to 90, and 100 would be given under the rule explained on the subject of penmanship.

Notation and numeration.—It will be observed by a reference to the text books that there is no uniformity in the rules published for the reading and writing of numbers. The Board of Examiners insists that compound words should be joined with a hyphen; that the separatrix should differ from the comma, so that the whole number and the decimal can be absolutely distinguished, the one from the other; that the whole number and the fraction be not confounded, and when combined as mixed numbers should be expressed so that the words and figures may be readily interchanged; and that all expressions for denominate numbers be correctly translated. When the efforts of the candidate are approved a credit of 100 is given, and a deduction of 10 is made for each and every error.

Addition and subtraction—When the candidate correctly adds and correctly subtracts a credit of 100 is given, and a deduction of 20 is made for each and every error. In view of the importance of this subject in treasury transactions, the Board of Examiners has insisted on accuracy, which may be attained by care on the part of the candidate, and has changed the deductions from 10 to 20.

Miscellaneous arithmetical questions—In marking solutions of arithmetical problems a credit of 100 is given for correct methods, which produce correct results; and a deduction of 10 is made for each and every error in calculation, and a deduction of from 20 to 60 for errors in principle. The candidate is allowed to do his work in his own way; to select his own rule; and should he give the problem a different construction from that intended by the author, and should the language of the problem justify (when liberally construed) his view, he is given the benefit of the doubt. In solving problems involving computations of interest or discount the candidate may compute by any of the methods in use.

Accounts—If the heading of an account be omitted a deduction of 25 is made, and a proportionate amount for errors in the heading; for errors in form, a deduction of from 5 to 10 is made; for each omitted item a deduction of 10 is made; for each transfer of items a deduction of from 5 to 10 is made; and for neglecting to take up a balance, or to bring down a balance, a deduction of 10 is made. There is also a deduction for an unclerical exhibit of the statement, according to its gravity.

Grammar.—Each question in grammar, or false syntax, is given 100 when the answer is correct; and deductions are made for errors in each answer in proportion to the number of errors in the test. When the candidate evades the test entirely, a deduction of 100 is made.

Criticism of a letter.—A credit of 100 is given for a correct translation, or a clean copy; and a deduction of from 2 to 5 is made for each and every omission.

Orthography.—When errors are made by the candidate in spelling test words a deduction of $2\frac{1}{2}$ is made for each and every error; but when the candidate makes errors in the words selected by himself in the other portions of the examination (excluding the criticism of the letter) a deduction of 5 is made for each and every error.

Dictation.—The Board of Examiners now applies this rule for marking dictations: The examiner, in reading, dictates the entire article, and includes the punctuation marks, capital letters, the paragraphs, the italics, when and how to insert leaders, and the form of the tabular work when used, and in general gives a credit of 100 for perfect work, and deducts from 1 to 5 for each and every deviation from the text, taken as the standard.

Tabulation of Treasury statistics.—When a candidate prepares the table in accordance with the instructions, and carefully fills it with the data before him, gives the table a proper heading, if neatly made, the credit of 100 is given, and from 5 to 10 is deducted for each and every error.

General information.—The Board of Examiners has always marked this subject liberally, giving the candidates much latitude in their construction of questions and in the answers submitted.

Departmental questions.—There has been much liberality in marking these questions, and heavy deductions are made only in the cases where gross errors are found.

Bureau or office questions.—As these questions are prepared in the several bureaus and the answers accompany the questions, a credit of 100 is given only when the candidate's answers are substantially in accord with the standard answers, and deductions are proportionate to the errors.

Division questions.—As these questions should relate to the work upon which the candidate has been engaged during the last year, and as he is supposed to have a technical knowledge of them, all deviations from an answer true in essential particulars are visited with heavy deductions.

Stenography and typewriting.—Examinations in these branches are optional. Speed is not demanded of the candidates, but accuracy is considered essential and is insisted upon. Errors are marked in proportion to their gravity.

Miscellaneous mathematics.—These questions are optional; the branch is selected by the candidate, and as the relative weight given is heavy, compared with other subjects, heavy deductions are made for errors.

Technical questions in office.—As these questions have the greatest relative weight in the examination, and as they are generally given the candidate to help retrieve ground lost on other subjects, the candidate is given 100 for technically correct answers, and heavy deductions are made for deviations from technical accuracy. The head of the office is consulted in all cases of this kind and his judgment determines the value of the answers given.

The foregoing rules apply generally in marking papers of candidates for clerkships of Classes 1 to 4; but for examinations for clerkships for Classes A to E, there is more liberality exercised in the marking, especially for the low grades.

When a question is of such a nature that the value of the mark is in the discretion of the examiner, the candidate is always given the benefit of the doubt.

An effort is always made to make the marks uniform for all examinations of a kind; and it is believed that the tendency is in that direction.

Respectfully yours,

THEODORE L. DE LAND.

Examiner.

HOB. FRED. BRACKETT,
Chief Clerk and member Board of Examiners.

EXHIBIT J.

ORDER TO EXAMINE.

Order of the Secretary of the Treasury which directed the examination for promotion of clerks to positions in classes A, B, C, and D.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 11, 1888.

GENTLEMEN: In compliance with the requirements of Section 7 of the Civil Service Act, that no person shall be employed to enter or be promoted in the classified Departmental Service, in either of the classes now existing, or that may be arranged pursuant to the Civil Service Rules, until he has passed an examination, or is shown to be specially exempted therefrom in conformity with law, it is directed that in all

cases, where persons are designated for promotion, who receive an annual salary or compensation less than \$900 per annum, an examination for promotion shall be given, except in cases in which an examination for entrance into the classified Departmental Service has been passed and the name of the person designated for promotion has been placed on an eligible list.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

The BOARD OF EXAMINERS,
Treasury Department,

EXHIBIT K.

ORDER TO PREPARE EXAMINATIONS.

Order of the Secretary of the Treasury to prepare the necessary examination papers under the President's classification.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 13, 1888.

SIR: You are hereby directed to prepare the necessary examination papers for promotion in this Department under the classification directed by the President June 29, 1888.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

Mr. T. L. DE LAND,
Examiner Treasury Department.

EXHIBIT L.

EXAMINATION FOR PROMOTION.

Laws, rules, regulations, opinions, and orders precluding promotions within the classified service of the Treasury Department without first subjecting the applicants to examinations to test their fitness.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 31, 1889.

SIR: The question whether the Secretary should or can promote a clerk in the Treasury Department without first subjecting him to a standard examination turns upon the law, the Civil Service Rules, the opinion of the Attorney-General, and the orders of the Secretary, which established the standard that should test the fitness.

They may be briefly traced as follows:

First. Section 7 of the Civil Service Act, approved January 16, 1883, provides that "no person shall be employed to enter or be promoted in either of the said classes now existing, or that may be arranged hereunder pursuant to said rules, until he has passed an examination, or is shown to be especially exempted from such examination in conformity herewith."

Second. The Department of Justice on November 9, 1883, in an opinion rendered by Attorney-General Brewster, held as follows: "The general rule to be deduced from the (above) provision, I take to be this: That to be eligible for appointment to any class (whether by way of promotion or otherwise) the applicant must have passed an examination for the purpose of testing his fitness for the place."

Third. Under the law of 1853, and Section 164 of the Revised Statutes, and the series of Department Orders issued since 1870, the Treasury Department has conducted examinations for promotion and admission; and it was working under the same when the Act of January 16, 1883, became a law. The Civil Service Commissioners and the President recognized the then existing state of facts when old Rule XIX was promulgated, for they then provided that: "Promotions may be made without examination in offices where examinations for promotions are not now held, until rules on the subject shall be promulgated."

Fourth. The provisions of Rule XIX, quoted above, have since been modified by the President. General Rule III, clause 6, provides for compulsory competitive examinations of a suitable character to test the fitness for promotion. This principle

has been applied only to the War Department; and pending its application to other Departments the President provides in Department Rule IX, clause 4, that "other promotions may be made upon any test of fitness determined upon by the promoting officer;" and it is further provided in clause 5, of the same rule, that clause 4 shall become null and void so soon as the principle is applied.

Fifth. The compulsory competitive examinations when applied sweep all persons in the classified service into the examinations without exception, unless the candidates were honorably discharged from the military or naval service of the United States, or are the widows or orphans of deceased soldiers or sailors; and the only road the excepted classes have for promotion is by way of the examination board.*

Sixth. The provisions of Rule IX, clause 4, which provides for tests of fitness for promotion to be determined upon by the promoting officer, are the ones that now concern us; for it was under them that the present standard examinations were prepared on October 3, 1887.

Seventh. Secretary Fairchild, on August 9, 1887, directed that new examinations be prepared for use in promotions within the classified service of this Department. The present standard examinations were approved and declared to be the standard by Secretary Fairchild, on October 3, 1887; and his orders have been obeyed from that date by the Board of Examiners.

Eighth. The Civil Service Commission, when it promulgated the regulations providing for promotions in the Departmental Service, in clause 7, of section 2, declared that positions requiring technical, professional, or scientific knowledge, or knowledge of a language other than the English language, or peculiar or special skill, on the part of the persons occupying them, for which examinations have been or may be provided by the Commission, shall be known for the purpose of promotion, as positions of the special class, and promotions to any position in the special class shall be made in the following manner:

"Whenever the Commission shall order an examination to be held for the purpose of determining the fitness of applicants in any bureau for promotion to any position in the special class of said bureau, the promotion board, acting with the auxiliary member for that bureau, shall give proper notice that all persons in said bureau wishing to compete for promotion may be examined." *

From the above declaration it will be observed that even persons who occupy or wish to occupy positions requiring technical, skilled knowledge, must be examined when the promotion regulations are enforced.

Ninth. The chain of reasoning is therefore without a logical break, that the laws, the rules of the President, the regulations of the Commission, the legal judgment of the Attorney-General, and the orders of this Department, all preclude any promotions within the classified service until the applicant has passed an examination for the purpose of testing his fitness for the place.

The Secretary, in his last annual report, informed Congress and the country that: "This Department has for the past twenty years conducted examinations under its own regulations for promotion in its service, and employes have been advanced from one grade to the next higher *only after having passed a standard examination* intended to demonstrate their capability as compared with those who have already reached the higher grades, and to test their familiarity with, and proficiency in, the special work on which they have been engaged. This system of promotion has worked satisfactorily, and reaches beyond the ascertainment of individual excellence."

Respectfully yours,

THEODORE L. DE LAND,
Examiner.

HON. GEORGE S. BATCHELLER,
Assistant Secretary.

Approved:

FRED BRACKETT,
A. L. STURTEVANT,
Members of the Board of Examiners.

* NOTE.—On this question the Civil Service Commission in the report for 1888, page 19, held as follows:

"Under the regulations first applied to the War Department, every person in a class, whether male or female, or whether promotion was desired or not, was compelled to compete. It was objected to this that there were many old soldiers in the Department who had rendered valuable service to their country in the field, and who were performing in an acceptable manner the duties required of them in the civil positions they occupied, but who could not successfully compete in an examination for promotion with the younger and better educated men with whom they were associated.

"Many of these men, who were satisfied with their positions and did not desire promotion, looked upon it as a hardship to be compelled to enter the competition with little or no prospect of being benefited thereby. In recognition of the substantial justice of their claim, the provision was inserted in the rule which exempts this class of persons from compulsory examinations for promotion. They are not, under this provision, excluded from the examinations; they are simply not compelled to enter them. It is wholly a matter of choice with them; but there can be no promotion without examination, so that if any person excepted from *compulsory* examination under this rule desires promotion he must enter the competition."

EXHIBIT M.

THE SOLDIER'S PREFERENCE.

Order giving a credit of 5 per cent. to soldiers under section 1754, Revised Statutes.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., October 13, 1890.

SIR: I have the honor to recommend that the Board of Examiners of this Department be authorized to add to the general average obtained by candidates under examination for promotion in this Department an additional credit of 5 per centum when the candidates have, under section 1754 of the Revised Statutes, claim of preference in civil appointments, that is, to the general average of those persons honorably discharged from the military or naval service by reason of disability resulting from wounds or sickness incurred in the line of duty.

Respectfully yours,

FRED. BRACKETT,
Chief Clerk and Member Board of Examiners.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

Approved:

WILLIAM WINDOM,
Secretary.

EXHIBIT N.

ORIGINAL EXAMINATION ORDER.

First order providing for examinations in the Treasury Department to be in writing.

Order.]

TREASURY DEPARTMENT,
July 29, 1870.

It is ordered that from and after this date the Board of Examiners provided for by the third section of the act of Congress approved March 3, 1853, will be constituted as follows:

The chief of the bureau to which the clerk is assigned, the Chief Clerk of the Department, and E. B. Elliott, esq., of the office of the Secretary of the Treasury.

Examinations will be in writing, and must show the process by which the conclusions or solutions are reached. All the papers to be submitted with the report of the Board of Examiners and filed in the Appointment Division of this office.

I am, very respectfully,

GEO. S. BOUTWELL,
Secretary.

EXHIBIT O.

COMPETITIVE EXAMINATIONS ABOLISHED.

Order of Secretary Bristow, which abolished the competitive examinations for admission and promotion under President Grant's Civil Service Commission.

Order.]

TREASURY DEPARTMENT,
March 9, 1875.

By direction of the President the rules and regulations known as the civil service rules, etc., governing appointments and promotions under the Treasury Department, are hereby abolished, and hereafter all appointments will be made as provided for by section 164, Revised Statutes, enacted June 22, 1874.

You are instructed and directed to transfer all books, papers, records, and public property in your possession to the Chief Clerk of the Department, and notify all sub-boards of the promulgation of this order.

The clerks and other employes now on duty under the direction of the Board of Examiners will report to the Chief Clerk for assignment to duty.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

The BOARD OF EXAMINERS,
Treasury Department.

EXHIBIT P.

COMPETITIVE EXAMINATIONS RESTORED.

Secretary Sherman's rules, dated February 28, 1878, governing examinations for promotions in the Treasury Department.

(1) When in his opinion the public interests demand it, the Secretary of the Treasury will, from time to time, appoint a Board of Examiners composed of three officers of the Department, who will conduct all examinations of applicants for promotion to clerkships of Classes 2, 3, and 4, in the Treasury Department, the examinations to be confined to clerks of the next lower grade in the bureau or office in which the vacancies exist, unless specially extended to other persons or grades, and the appointment to be made by selection from the three persons who shall have passed the highest examination with clerks of their grade.

(2) Whenever the Secretary of the Treasury shall notify the Board of Examiners that a vacancy, which he desires to fill, exists in a clerkship of Class 2, 3, or 4 in the Department, the Board will fix a time for holding an examination for the purpose, and at least ten days before the examination is to take place, will cause a notice to be posted in a conspicuous place in the Department, stating the grade and office in which the vacancy exists, the date of the examination, and that the vacancy is to be filled by a competitive written examination of applicants from the next lower grade in the office, if any such applicants shall be found competent.

(3) The examination will be upon the general subjects fixed for examinations for clerkships of Class 1, subject to such modifications as the Board of Examiners may deem proper, and upon such other subjects as the nature of the business of the office in which the vacancy exists and of the position to be filled may seem to the Board to require.

(4) To each subject of the examination a relative weight, according to its importance in the examination, will be assigned. The degree of accuracy with which each question shall be answered will be marked on a scale of 100. The average of the marks in each subject will next be ascertained. Each average will then be multiplied by the number indicating the relative weight of the subject, and the sum of the products will be divided by the sum of the relative weights; the quotient will determine the candidate's standing on a scale of 100.

(5) The Board of Examiners will prepare a list of the persons examined in the order of excellence, as proved by the examination, beginning with the highest, and will certify the same, with the rating of each candidate, to the Secretary of the Treasury. A book showing the standing of all the competitors in each examination shall be open to the inspection of each person examined therein.

(6) Promotions will be made from the three of those standing highest on the list in the order of excellence, but no person shall be promoted who shall have failed to pass a minimum standard of 70 per cent. in the examination.

(7) If no candidates from the next lower grade shall be found competent, the vacancy will be thrown open to the competition of such other persons as the Secretary may direct.

(8) All vacancies occurring in any grade in any office within six months after an examination shall have been held to fill a vacancy in that grade will be filled from the certified list of competitors in such examination, with like limits in the order of excellence, unless the Secretary shall direct that another examination be held.

JOHN SHERMAN,
Secretary.

FEBRUARY 28, 1878.

EXHIBIT Q.

OFFICIAL COMMUNICATIONS.

Circular providing official communication formulas.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., March 8, 1890.

To Employés of the Treasury Department and others:

Your attention is specifically called to the requirements of Department Circular No. 116, of 1887, which are to be carefully complied with, as follows:

"The following instructions, for the information and guidance of all the officials of this Department and the offices under its control, in regard to the size, prepara-

tion, initialing, folding, indorsing, referring, superimposing, transmitting, and addressing official communications are hereby promulgated in lieu of those issued May 26, 1881:

"1. The standard letter sheet shall be as nearly as possible 8 by 10 inches in size. The standard legal cap or foolscap shall be as nearly as possible 8 by 12½ inches in size.

"2. The standard authorities on spelling shall be Webster's Dictionary and the United States Postal Guide.

"3. Every communication received calling for information shall be answered, unless the sender of it has been otherwise formally notified of its receipt and disposal.

"4. Every communication prepared shall be paged, and shall be formulated in the following manner:

"The Department or office where written.

"The place where written.

"The date when written.

"The name of the person or office addressed.

"The title, if any, of the person addressed.

"The residence of the person addressed.

"Sir (or Madam):

.....
 (The subject-matter).

* * * * *
 "Respectfully yours (or submitted).

"The signature of the writer.

"His official title, if any.

"5. No blank sheet shall be attached or filed with any letter, report, or paper.

"6. There shall be placed on all communications the initials of the principal officer of the division, bureau, or office in which such communications are written.

"7. The initials found on any letter, report, or paper shall be referred to in the answer to it.

"8. All papers shall be so folded, from the bottom to the top of the page, as to conform as nearly as possible to the standard size, which is 3¼ inches in width by 8 inches in length.

"9. The first indorsement upon any communication shall commence 1 inch from the top, writing from the free edge of the fold, and shall be formulated as follows:

"The Department or office where the communication was written.

"The place where the communication was written.

"The date when the communication was written.

"The name of the writer.

"Title of the office or officer.

"A brief of the subject-matter, showing all the separate parts and the names of persons and firms referred to. (See form on the back of these instructions.)

"10. Indorsements shall be placed in regular sequence or chronological order.

"11. The receiving-date stamp or mark of any office, bureau, or division shall be placed immediately following the last indorsement, reference, or stamp, and must not be superimposed upon it.

"12. A reference shall follow the matter immediately preceding it, but if it be necessary to carry it to the next side of the fold, the word "over" must be placed at the bottom of the *last*.

"13. No paper shall be attached in any way for additional indorsement or reference until the *whole back* of the letter sheet is covered, and then, if necessary, a sheet 3¼ by 8 inches, with a flap for attachment, may be fastened in such manner as not to cover a previous indorsement, reference, or date.

"14. In forwarding reports, accounts, certificates of deposit, or papers of like character, no letter of transmittal shall be sent, unless it contains additional information or explanation."

WILLIAM WINDOM,
 Secretary.

EXHIBIT R.

OFFICIAL BRIEFING.

FOLD AND BRIEF OF A STANDARD LETTER-SHEET, 8 BY 10 INCHES IN SIZE.

(Stamp here.)

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., March 8, 1890.

Hon. WILLIAM WINDOM,
Secretary.

Instructions for the information and guidance of all the officials of the Treasury Department, and the offices under its control, in regard to the size, preparation, initialing, folding, indorsing, referring, superimposing, transmitting, and addressing official communications.

Number of inclosures, —.

(The upper edge of the last sheet.)

(The edge of the first fold.)

SPECIMEN EXAMINATION QUESTIONS.

EXHIBIT S.

EXAMINATION CLASSES A, B, C and D.

Treasury Department.—Examination for promotion to Classes A, B, C, and D., \$900 or less.—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than one full page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject, or take any one of the following topics for the subject of your letter:

- (a) A description of your native place.
- (b) A description of the schools you have attended.
- (c) The things that have most interested you in Washington.
- (d) Since leaving school, what study has most interested you and why?

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the form of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet, and carefully comply with them.

Upon completing each paper, the candidate should sign it and place it on the examiner's desk.

N. B.—No extra copies of this sheet furnished. Continuation sheets furnished by the examiner.

[Sheet No. 2.—*Copying.*—First exercise—Writing from dictation.]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer, once through, for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

[Specimen of English read to the candidates for promotion to clerkships of classes A, B, C, and D, salaries less than \$720 or more but less than Class E (\$1,000).]

REPORT OF THE DIRECTOR OF THE MINT ON THE MINOR COINS.

The coinage of the silver 3-cent piece was first authorized by the eleventh section of the act of Congress approved March 3, 1851. The weight of this piece was fixed at 12½ grains, to be composed of three-fourths silver and one-fourth copper. This coin was made a legal tender in payment of debts in sums of 30 cents or under. The object of the coinage of this piece seems to have been to make a coin to correspond in denomination with the 3-cent postage stamp, first authorized by the act above mentioned.

The weight of this piece was reduced by an act approved March 3, 1853, to 11.52 grains and the fineness increased to .900. The object of this change was evidently to make the fineness of the 3-cent piece correspond, and its weight proportional, to the other subsidiary silver coins, as authorized by the act of February 21, 1853.

The coinage of the silver 5 and 3 cent pieces was discontinued by the act of February 12, 1873. Large amounts of these coins have in the last few years been transferred to the Mint and re coined into other denominations, principally dimes.

Owing to the suspension of specie payments in the United States from 1862 to 1876, and the premium on metallic money during this period, the value of the silver contained in all subsidiary coins of the United States was greater than their nominal value. Hence an exportation of silver coins of the United States, to replace which fractional notes were issued by the Treasury of denominations the same as of coins previously issued. (Report Director of Mint, 1887.)



4
Dear Sir,
Office of the Secy,
Wash. D. C., Nov. 7, 1858.

but the conditions have been greatly changed, & upon which it was based have greatly fallen off with the loss

16 years have elapsed since the present permanent appropriation was made. The amounts available for the payment of customs expenses other than that drawn from the Treas were in the fiscal year ending June 30, 1871, as per the following exhibit:

From fines, penalties, and forfeitures	\$ 9,52,579.86
From fees of customs officers	585,533.69
From storage, cartage, &c	409,587.59
Total	\$ 1,907,057.20

By changes in the statutes since that date the Treasury accounts have responded to the increase of business, and the exhibit for the fiscal year 1887 is as follows:

From fines, penalties, and forfeitures	\$ 150,205.41
From storage, cartage, &c	764,014.92
Total	\$ 1,053,037.86

Or a reduction of \$ 855,017.38 in the amount of annually money available for payment of customs expenses; so that was necessary to meet the expenses of that year.

From fees of customs officers \$ 585,533.69

a deficiency exists

Respy yrs

Yours as ever your obtt servt

Atty Secy.

A full reply to the other questions verbally submitted is nearly completed and will be sent to-day.

The Honorable
The Speaker of the House of Reps.

6

[Sheet No. 3.—*Copying*—Continued.—Second exercise—Writing from plain copy.]

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

Copy the following precisely :

THE PRICE OF COINS.

The average price of silver in London for the period embraced between October 1 and December 26, 1886, was 45.862 pence per ounce, British standard, equivalent at the par of exchange to \$1.00535 per ounce fine.

The corresponding value of silver for the three months ending December 24, 1885, was \$1.038141 per ounce fine, a decline of \$0.03279, a little over three cents a fine ounce.

The depression in the price of silver occasioned a change in the estimated values given the following coins :

Changes in values of foreign coins from 1886 to 1887.

Coins.	Value, Jan. 1, 1886.	Value, Jan. 1, 1887.
Florin of Austria.....	\$0.371	\$0.359
Boliviano of Bolivia.....	.751	.727
Sucre of Ecuador.....	.751	.727
Rupee of India.....	.357	.346
Yen of Japan.....	.810	.784
Dollar of Mexico.....	.816	.790
Sol of Peru.....	.751	.727
Ruble of Russia.....	.601	.582
Mahbub of Tripoli.....	.677	.656
Peso of United States of Colombia.....	.751	.727

The monetary unit of Egypt has been nominally changed from the piaster to the pound, containing one hundred piasters.

The monetary unit of Ecuador also has been nominally changed from the peso to the sucre, but with no change as to weight or fineness.

In regard to Japan, in the table for 1887 the values of the gold and silver yen were estimated separately, for the reason that while by law the standard of Japan is gold, silver is practically the standard of value, and invoices of merchandise from Japan are generally in terms of the silver yen.

[Sheet No. 5.—*Copying*—Continued.—Third Exercise—Writing from rough draught.]

DIRECTIONS TO CANDIDATE.—Make on this sheet, ready for signature, a copy of the letter, a rough draught of which is on sheet 4, punctuating and capitalizing as in copy, but writing in full all abbreviated words, except D. C. and etc.

[Sheet No. 6.—*Miscellaneous arithmetical questions.*]

ADDITION AND SUBTRACTION.

I. Add A and B and find the difference of their sums.

A.	B.
\$4,803	\$1,107.57
12,001	12,397.00
16,308	18,943.46
1,352	7,070.85
26,229	10,043.79
109,225	31,560.83
2,837	78,346.00
4,696	5,885.92
3,994	3,036.73
2,328	
1,831	
173,377	
13,740	
3,528	
1,332	
2,730	
3,986	
455	
13,578	

Total, \$

Total A.....\$
 Total B.....\$
 Difference.....\$

Total, \$

II. Express the following in figures: Thirty-five billions two hundred thousand two hundred and (*decimal*) three hundred and three millionths.

III. Express in *words* the following figures, signs, and abbreviations: 5 lb. 11 oz. 19 pwt. 23 gr. - 3 lb. 9 oz. 10 pwt. 20 gr. $\times 3 = 6$ lb. 7 oz. 7 pwt. and 9 gr.

IV. Express in the Roman notation the date: A. D. 1888.

V. Express in *words* the following: LXXXIX. \$402,302,001.1234. 7 gal. 4 qr. 17 f. 3 cu. ft. $\frac{3}{8} \div \frac{1}{2} - \frac{2}{3}$ of $\frac{1}{4} + \frac{7}{8} \times 2 = 2\frac{3}{4}$.

VI. Add .004, .0376, and .2001; from the sum subtract .1402; multiply the difference by three-hundredths, and divide the product by 4.10000. (Express answer in a whole number and decimal fraction.)
Give operation in full.

[Sheet No. 7.—*Miscellaneous arithmetical questions*—Concluded.]

VII. A room 27 feet long by 15 feet wide is to be carpeted by a carpet 1 yard wide. How much will it cost at 90 cents per square yard?
Give operation in full.

VIII. Four counters counted a box of 146,880 one-dollar bills. The first counted $\frac{1}{8}$ of the box, and found 20 counterfeit notes; the second $\frac{1}{4}$ of the box, and found 30 counterfeits; the third counted $\frac{1}{5}$ of the box, and found 40 counterfeits; and the fourth finished the box, and found 10 counterfeits. How many good notes did each counter count?
Give operation in full.

IX. If $3\frac{3}{8}$ yards of cloth cost \$33, what would $7\frac{7}{8}$ yards cost?
Give operation in full.

X. Find the amount of each item and the total of the following bill and balance due after a payment of \$5.50, made on December 1, 1890.

WASHINGTON, D. C., December 1, 1890.

Miss Jane McHenry bought of Woodward & Lothrop.

Oct. 16	12 yds. canvas, @ 16 cts.....		
" 17	8 yds. calico, @ $6\frac{1}{2}$ cts.....		
" 19	$3\frac{1}{2}$ yds. lace, @ \$1.25.....		
Nov. 12	$\frac{3}{4}$ yd. silk velvet, @ \$2.....		
" 18	7 yds. ribbon, @ 35 cts.....		
" 24	12 doz. buttons, @ $12\frac{1}{2}$ cts.....		
Dec. 1	6 spools twist, @ 8 cts.....		
	Total.....	\$	
Dec. 1	By cash.....		
	Balance due.....		

(Signature:)

[Sheet No. 8.—*Orthography*.]

This exercise is intended to test the candidate in orthography. The examiner will select from some Treasury report twenty words, pronounce each word distinctly, and give its definition. The candidate will write opposite a number only the word, and will not write its definition.

[Specimen list.]

- | | | | |
|-------------|---------------------|--------------------|------------------|
| 1. Balance. | 6. Ceiling. | 11. Territories. | 16. Knowledge. |
| 2. Copied. | 7. Tariff. | 12. Revolutionary. | 17. Statutory. |
| 3. Copying. | 8. Executor. | 13. Monitor. | 18. Secretaries. |
| 4. Copyist. | 9. Executrix. | 14. Bureau. | 19. Penny. |
| 5. Sealing. | 10. Administratrix. | 15. Distinctive. | 20. Pennies. |

[Sheet No. 9.—*General information*.]

I. Name any ten States of the Union, and after each State named give the name of its capital city.

II. Name one battle in each of the following wars: The Revolutionary war, war of 1812, Mexican war, and civil war.

III. Name five bureaus of the Treasury Department.

- IV. What officer of the United States approves the bills passed by Congress?
 V. Name the Great Lakes of the United States.
 VI. Name any three Secretaries of the Treasury prior to Secretary Fairchild.
 VII. Correct the following sentence: Of the five examinations this one am the easier.
 VIII. In what year and State was the battle of Gettysburgh fought?
 IX. Name five navigable rivers in the United States.
 X. Ask the examiner for an interest table, and from it show the interest on \$1,500 for 21 days at 4 per cent.

[Sheet No. 10.—Bureau or office questions.]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed and on which you have been engaged.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of office questions propounded to a candidate for promotion to a clerkship of Class D (\$900) in the Coast and Geodetic Survey.]

Q. I. The Coast and Geodetic Survey has been authorized by Congress to contribute to the expenses of the International Geodetic Association the sum of 1,800 marks. How would you find the value of a mark, and what would be the value of the contribution in United States money? The German mark was valued at 23.8 cents.

Q. II. In the course of business it becomes necessary to make requisition for funds to meet the expenses of the Coast and Geodetic Survey. To whom should such a requisition be addressed?

Q. III. In the preparation of such a requisition to what authority or book would you refer for the selection of the proper titles of the appropriations.

Q. IV. To what classes of the field officers of the Coast and Geodetic Survey may advances of public money be made?

Q. V. What officer of the Coast and Geodetic Survey is required by law to account for the proceeds of the sales of old material, publications, etc.

Q. VI. How often are balance sheets of receipts and disbursements of the Coast and Geodetic Survey furnished to the Treasury Department?

Q. VII. A disallowance has been made in the accounts of the disbursing officer, and it is admitted as correct by the Coast and Geodetic Survey. In taking it up on the balance sheet would you place it in the "liabilities" or "assets"?

Q. VIII. As a rule, how often during the month are trial balances prepared, showing the condition of the accounts of the Coast and Geodetic Survey?

Q. IX. A field officer of the survey refunds the unexpended balance of "advance funds" in his possession. When the amount is entered on the cash book, does it become a "debit" or "credit" of the disbursing officer?

Q. X. Where would you look for information concerning the organic law and rules established for government of the Coast Survey?

(Sheet No. 11—Expert counting.)

INSTRUCTIONS.—The examiner will hand to you a package of Government paper. You will please to measure the paper with a graduated ruler; count it; stack it; and officially tag it; and then fill the following blanks:

The paper is intended for _____

The paper measures _____

When printed it will be for _____

It contains sheets as follows: _____

It is over sheets as follows: _____

It is short sheets as follows: _____

A full package should contain _____ sheets.

Distinctive paper.

What are the distinctive features of:—(a) The paper used for United States notes, silver certificates, gold notes, and the national-bank notes? (b) The paper used for United States checks and drafts? (c) The paper used for United States internal-revenue stamps?

Describe the paper on which customs stamps are printed.

EXHIBIT T.

EXAMINATION CLASS E.

Treasury Department.—Examination for promotion to Class E (\$1,000, or less).—New Series, No. 3.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than two and one-half full pages in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject, or take any one of the following topics for the subject of your letter:

- (a) General Grant, as a citizen, a statesman, and a soldier.
- (b) The growth of the country during the last ten years.
- (c) The relations of labor and capital.
- (d) The natural advantages of your State as a place of residence.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter, and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Copying.*—First exercise—Writing from dictation.]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer, once through, for the full information of the candidate, and then select for the candidate to copy from the dictation.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

[Specimen of English read to the candidates for promotion to clerkships of Class E (\$1,000).]

NUMBER OF SURVIVORS OF THE SOLDIERS OF THE WAR.

It appears, according to this statement, that on the 30th of June next there will be still surviving of the soldiers of the war of the rebellion, including in the statement the Navy and Marine Corps, 1,285,471. There will be still surviving on the 30th of June, 1900, 999,339, or, stated in other words, at the dawn of the twentieth century there will be more than a million soldiers of the war still surviving. In 1910 the number of survivors will be 626,231; in 1920, 251,727, or in thirty years from this time there will still be more than a quarter of a million survivors. In 1930 this number will be reduced to 37,000, and in 1945 there will probably be living less than a single hundred.

Mr. BRECKINRIDGE, of Kentucky. These are only the soldiers?

Mr. CUTCHEON. These are the survivors of the Army, Navy, and Marine Corps.

Mr. BRECKINRIDGE, of Kentucky. It does not include any estimate of the surviving widows?

Mr. CUTCHEON. No; simply the survivors of the Army, Navy, and Marine Corps.

Mr. Chairman, I have in my hand the tables prepared by the gentleman who is probably the best expert on the subject to-day connected with the Government.

Combining the estimates, it appears that the total number of individuals in the military and naval service during the war was 2,213,365, and of these 1,725,353 were alive at termination of service (deserters excluded).

TABLE No. 5.—*Summary.*

Total number of men furnished during the war (credits).....	2,778,304
To Army.....	2,672,341
To Navy.....	105,963
Estimated total number of reenlistments.....	564,939
In Army.....	543,393
In Navy.....	21,546
Estimated total number of desertions.....	121,896
From Army.....	117,247
From Navy.....	4,649
Total number of deaths.....	364,116
In Army.....	359,528
In Navy.....	4,588
Estimated total number of individuals in service.....	2,213,365
In Army.....	2,128,948
In Navy.....	84,417
Estimated number of survivors at termination of service (deserters excluded).....	1,727,353
Army.....	1,652,173
Navy.....	75,180
Estimated total number of pensionable survivors June 30, 1890.....	1,288,471
Less pensioners at \$8 or over per month.....	1,083,934
Estimated total number of pensionable survivors sixty-two years of age or over June 30, 1890.....	149,531
Less pensioners at \$8 or over per month.....	126,087

Mr. Chairman, it is impossible for me in the time allotted to me to analyze these various tables. Each one can examine and analyze them for himself; nor can I in the time allowed state fully how these figures are arrived at; but, as stated by Dr. Ainsworth, they are based upon the actual statistics of a million soldiers of the war. They are as correct as mathematics can make them, and I venture to say that the conclusion will be a surprise to most, as they certainly were to me.

[Sheet No. 3.—*Copying*—Continued.—Second exercise—Writing from plain copy.]

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

Copy the following precisely:

Invalid and Service Pensions—Pensions are for the Disabled, the Infirm, and the Needy; not for the Strong, the Able-bodied, and the Independent.

REMARKS

OF

HON. BYRON M. CUTCHEON,

OF MICHIGAN.

IN THE HOUSE OF REPRESENTATIVES,

Wednesday, April 30, 1890.

The House being in Committee of the Whole and having under consideration the bill (H. R. 7160) making appropriations for the payment of invalid and other pensions of the United States for the fiscal year ending June 30, 1891, and for other purposes—

Mr. CUTCHEON said:

The bill provides that all widows who have attained the age of sixty-two years, and, if the amendment shall prevail, the age of sixty years, shall go upon the pension roll, without other proof than that she is the widow of a deceased Union soldier; and that all widows under sixty-two years of age, or sixty if the amendment be adopted, who are dependent upon their personal labor for support, shall be entitled to go upon the pension roll at the uniform rate of \$8 a month. We also provide that all who are now receiving pensions at a less rate than \$8 a month above the age of sixty years shall have their pensions increased to \$8 as a matter of right.

This bill will immediately place upon the pension roll, according to the estimates made by the Commissioner of Pensions—

80,493 survivors sixty-two years of age at \$96 per annum.....	\$7,727,328
25,642 pensioners sixty-two years of age who would be entitled to an increase on the average of \$3.67 per month.....	1,129,237
210,018 under sixty-two years of age, but suffering from disability and not now on the rolls, at \$96 per year.....	20,161,728
62,597 pensioners under sixty-two years of age now on the rolls at less than \$8 per month, who will have their pensions increased on the average of \$3.67 per month.....	2,755,979
77,323 widows.....	7,423,008
The total cost.....	39,197,280

Making a total of 456,055 who will be granted pensions or have their pensions increased under this bill.

In this estimate it is assumed that about 200,000 rejected and pending claims will be allowed under this bill, and it is possible, and perhaps probable, that a considerable number of these will be enabled to prove their claims under existing laws. Should this be the case, the estimated cost under this bill will be somewhat lessened. The object of the bill, briefly stated, is to render aid to every soldier who is over sixty-two years of age, to every soldier who is disabled, without regard to his age, and to all widows of deceased soldiers who need the assistance of the Government.

This number only includes those who would go upon the rolls immediately or as rapidly as their claims can be adjusted.

The following is an estimate of an appropriation required for the second year of its operation:

Estimate of the appropriation required for fiscal year 1891 to meet the expenditures contemplated by House bill 8297, providing for a service pension, etc.

80,493 survivors sixty-two years of age, at \$96 per annum.....	\$7,727,328
25,642 pensioners sixty-two years of age who would be entitled to an increase of \$3.67 per month.....	1,129,273
39,263 widows who will probably be entitled under the law at \$8 per month.....	3,769,248

Cost of proposed service pension for fiscal year 1891..... 12,625,849

By referring to the report accompanying the bill, on page 4, it will be seen that the number of the survivors not included in the above calculations who will arrive at the age of sixty-two years and become entitled to the provisions of this act will amount to 577,201, making an aggregate of survivors who will sooner or later become pensionable under the sixty-two year clause of 801,614. This estimate embraces only survivors and does not include widows:

Years.	Number.	Yearly rate.	Amount.
1892.....	14,819	\$96	\$1,422,824
1893.....	16,255	96	1,560,480
1894.....	17,946	96	1,722,816
1895.....	19,938	96	1,914,048
1896.....	22,251	96	2,136,096
1897.....	24,949	96	2,395,104
1898.....	28,098	96	2,697,408
1899.....	31,746	96	3,047,616
1900.....	35,946	96	3,450,816
1901.....	40,760	96	3,912,960
1902.....	46,236	96	4,438,656
1903.....	52,397	96	5,030,112
1904.....	52,254	96	5,016,384
1905.....	60,252	96	6,048,192
1906.....	63,893	96	6,133,728
1907.....	29,222	96	2,805,312
1908.....	3,704	95	355,584
1909.....	535	66	51,360
Total.....	577,201		

It will be seen that this is a strictly service-pension bill in every feature. It does not require any proof that the disability for which the soldier is pensioned was contracted in the service when he is under sixty-two years of age.

(This exercise will also be used to test typewriters.)

Sheet No. 4. —COPYING. 3D EXERCISE—Writing from rough draft.

A blank sheet (No. 5) will be furnished for copying the following exercise :

Tring Dept,
Off of the Secy,
Wash, D. C.,
Nov. 8, 1890.

\$13,950,018.24, as already explained.

The Honorable,
The Sec of War.

balance in the Treasurer's general account, shown by his books to have been \$831,963,641.36, is verified.

on June 30, 1888.

Sir,
I have the honor to ack^dg the receipt of yo comm^{rs} of the 18th ult^{imo} in wh^{ch} you request me to give to yo an estim^t of the amt of the cash bal in the Treas^{ry}. In reply I ~~would~~ ^{have} ~~been~~ ^{the honor to} inform yo that the balance charged to the Treasurer on the books of the Department, June 30, 1888, was \$659,449,099.04. In addition there had been paid into his hands, in advance of the issue of warrants, sums aggregating \$606,086.32, with which he had not yet been charged. On the other hand, the amount of \$28,101,644.91 on deposit with the States under the law of 1830 is not borne on his books. By applying these ^{two} corrections the ~~end of a year~~ ^{total} bal^{ance} ~~at the~~ ^{off} on the books of the Department stood at \$673,399,118.18, having increased ~~to~~ ^{and liabilities} ~~to~~ ^{to} \$13,950,018.24, as already explained.

On the first date there was included \$1,429,450.34, and on the latter, \$1,415,433.91, described as unavailable, for which there were no funds.

The statement of assets in the Treasurer's last report (1889) shows that on June 30, 1888, effective credits, \$764,729,535.51, or, excluding the amount unavailable, \$134,911,536.82 more than was charged to him on the books of the Department. The difference was ~~to~~ ^{to} bank-note redemption funds, at that time \$98,929,871.97, and of other deposit accounts, making \$35,276,873.23 more, together with the \$608,086.32 already mentioned, which ^{formally} covered it. On June 30, 1888, the cash and credits amounted to \$760,643,871.26, or \$116,761,831.90 more than appears in the general account, the difference being explainable in the same manner.

had been received but not yet mentioned, which ^{formally} covered it.

made up of the redemptions

Rockwell Mass.
Baltimore Md
Chicago Ill
St Louis Mo
New Orleans La
San Francisco Cal
Treasurer U. S. Washington D. C.
National bank depositaries

The cash in the Treasury, as shown by the Public Debt Statement, is made up from the returns reported on the day on which the statement is published.

The amount on June 30, 1888, was \$13,950,018.24.

The receipts prior to the close of the year, reported subsequently, were as follows:

By National bank depositaries.....	\$454,572.09
Certificate of deposit, net of June 8, 1878, issued subsequent to the date of the return.....	250,000.00
Unavailable balance not included in the cash reported in the Public Debt Statement.....	1,396,978.50
Total.....	2,099,450.59

This total is reduced by the receipts not covered into the Treasury on June 30, 1888, viz:

Assistant Treasurer United States:	
Baltimore, Md.....	670,067.43
Chicago, Ill.....	85,070.00
St Louis, Mo.....	13,070.00
New Orleans, La.....	31,517.99
San Francisco, Cal.....	25,742.25
Treasurer U. S. Washington, D. C.....	17,498.85
National bank depositaries.....	71,772.88
Leaving.....	1,463,805.18

Balance Treasurer's General Account..... 28,101,644.91
Amount on deposit with the States..... 650,449,099.94
Making the total Treasury Balance..... 650,449,099.94
Treasury Balance, June 30, 1888, as reported by the Register..... 606,086.32

\$13,950,018.24

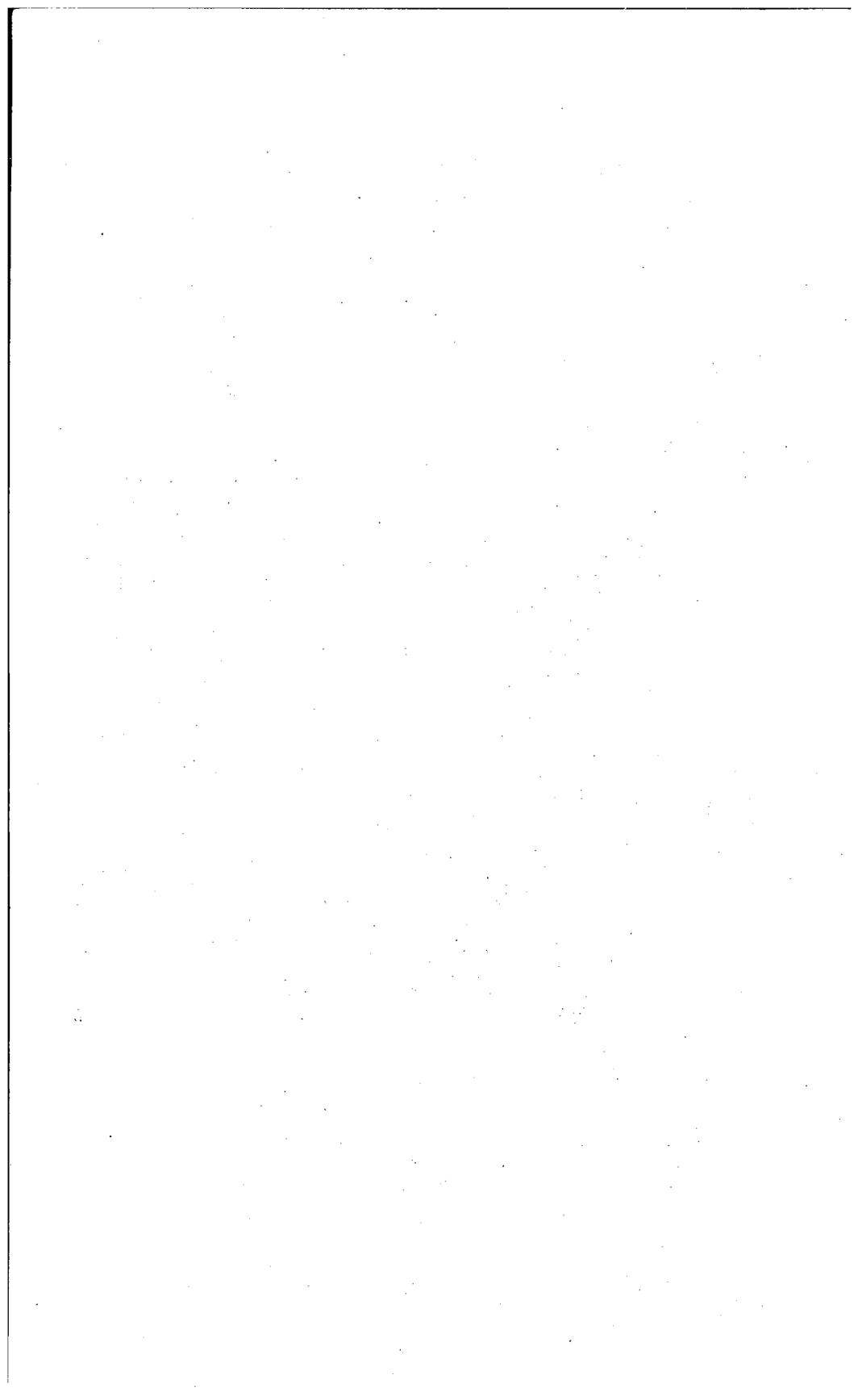
\$1,429,450.34

606,086.32 631,347,499.03

Yours respectfully,
Spencer T. ... Secy

(Signature:)

Note.
Ask the Examiner for a magnifying glass if necessary.



[Sheet No. 5.—*Copying*—Continued.—Third exercise—Writing from rough draught.]

DIRECTIONS TO CANDIDATE.—Make on this sheet, ready for signature, a clean copy of the letter, a rough draught of which is on Sheet 4, punctuating, paragraphing, formulating, and capitalizing as in copy, but writing in full all abbreviated words except—

[Sheet No. 6.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II, and find the difference of their sums.

No. I.	No. II.
\$7,896	\$1,107.57
9,800	15,727.45
1,435	18,943.46
1,352	7,070.85
26,229	10,043.79
213,309	41,287.00
2,837	79,307.58
4,696	5,885.92
3,994	3,036.73
2,328	1,992.50
1,831	5,620.44
248,309	9,477.82
13,740	9,961.18
3,528	36,309.00
1,332	39,644.54
2,780	
3,986	Total, \$
455	<u> </u>
13,578	
8,190	
2,108	
6,679	
4,670	Total No. I.....\$
39,768	
2,128	Total No. II.....\$
71,994	<u> </u>
9,621	Difference.....\$
1,538	
1,515	
2,680	
12,607	
27,023	
2,948	
17,543	
25,859	
<u> </u>	
Total, \$	

[Sheet No. 7.—*Miscellaneous arithmetical questions.*]

I. Express in words the number : \$2,301,010,001.0108625.

II. Express the following in figures: Two hundred forty billions three hundred twenty-one millions eighty thousand one, and (*decimal*) two hundred twenty thousand three hundred and forty-one ten-billionths.

III. Express in *words* the following figures, signs, and abbreviations: £11 9s. 3d. 2½ far.; 17°, N.; 7 T. 9 cwt. 2qr. 8 lbs. 14 oz.; 2 mi. 19 rds. 2 yds. 3 ft. 7 in.; 19km. 23m. 13 cm. and 9 mm.

IV. Express in *words* the following four examples (*a*), (*b*), (*c*), and (*d*); and express (*e*) in the Roman notation: (*a*) MDCCLXVIII; (*b*) 13½; (*c*) 1.33½; (*d*) 18° 3' 12" S., and 19° 48' 59" E.; (*e*) the date A. D. 1892.

V. Add .00043, 179.0083, and seventeen hundred-thousandths, and multiply the sum by one hundred; from the product subtract 17 thousand and seventeen-thousandths, and divide the remainder by 1057. (Express the answer in a whole number and a common fraction in its lowest terms.)

Give operation in full.

[Sheet No. 8.—Miscellaneous arithmetical questions—Concluded.]

VI. Add 3 T. 2 qr. 7 lbs. 9 oz. to 7 T. 4 cwt. 6 lbs 7 oz., and from the sum take 15 cwt. 6 lbs., and divide the remainder by 2.

Give operation in full by compound addition, subtraction, and division.

VII. The superintendent of the Government mill, at Dalton, Mass., shipped to the Treasury Department, for the new coin certificates, 20 cases of distinctive cream white silk-threaded paper; each case contained 20 packages; each package was separated by 9 tags into 10 parts; each part contained 100 sheets, and upon each sheet 4 notes could be printed. If the sheets were all good how much in money value could be printed on the sheets shipped if $\frac{1}{2}$ were used for 1s, one-fourth for 2s, one-eighth for 5s, and the remainder for 10s?

Give operation in full.

VIII. Find the interest on \$1,000,000 for two years three months and fifteen days at 6% per annum; also find the amount.

Give operation in full.

IX. What would it cost to carpet a room in the Treasury 40 feet 6 inches long and 17 feet 2 inches wide with carpet 27 inches wide, if the carpet run crosswise of the room, costs \$1.25 per running yard, and if there be a waste of $\frac{1}{4}$ of a yard on each strip?

Give operation in full.

X. Make the computations in the following bill: Enter the amounts on the proper line, add them, and find the total; give credit, on proper line, for two-thirds the bill, and show, on proper line, the balance due.

WASHINGTON, D. C., September 6, 1890.

Mr. Henry B. Broadhead to John F. Page, Dr.

1890.					
July	12	To 180 lbs. sugar, at 8 cts.....	\$		
"	16	" 3 bags coffee, 50 lbs each, at 32 cts. per pound.....			
"	23	" 15 gals. molasses, at 80 cts.....			
Aug.	6	" 12 lbs. gunpowder tea, at \$1.30.....			
"	9	" 6 lbs. codfish, at 6 cts.....			
"	12	" 15 lbs. meat, at 18 cts.....			
		Total.....	\$		
Sept.	6	By cash on above bill.....	\$		
		Balance due.....	\$		

Signature, _____

[Sheet No. 9—Orthography.]

This exercise is intended to test the candidate in orthography. The examiner will select from some Treasury report twenty words, pronounce each word distinctly, and give its definition. The candidate will write opposite a number only the word, and will not write its definition.

[Specimen list.]

- | | | | |
|-----------------|---------------|-----------------|-----------------|
| 1. Hydraulics. | 6. Needle. | 11. Fiscal. | 16. Resumption. |
| 2. Distinctive. | 7. Apparent. | 12. Storage. | 17. Growth. |
| 3. Copy. | 8. Preceding. | 13. Borne. | 18. Operations. |
| 4. Copied. | 9. Specie. | 14. Consignees. | 19. Pursuance. |
| 5. Balance. | 10. Moneys. | 15. Judicious. | 20. Assessed. |

[Sheet No. 10—Questions in grammar—false syntax and improprieties.]

Correct the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

- I. Them accounts was settled by he and i.
- I. This am an discovery of Prof. John Tyndall.
- III. The who he had most injured he had the greatest reason to love.
- IV. The Alleghany and the Monongahela Rivers form the Ohio.
- V. Henry or William will give to us their company.
- VI. Gladstone is greater than any English statesman.
- VII. I intended to have been at home when you called.
- VIII. High pleasure and luxurious living begets satiety.
- IX. He failed in grammar; for he could neither read or right.
- X. Of all the other qualities of style, clearness is the most important.

[Sheet No. 11—*General information.*]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

I. Name five States which border on the Dominion of Canada, and after each State name its capital city; and also name those in your selection which were a part of the Thirteen Original States.

II. Name the last decisive battle of the Revolutionary war; also name the commanding general on either side; and whom the contending forces represented.

III. On which side and in what war did the following officers serve: (1) General U. S. Grant, (2) General John Pope, (3) General A. S. Johnston, (4) General George B. McClellan, (5) General P. G. T. Beauregard, (6) Commodore Andrew H. Foote, (7) General Joseph E. Johnston, (8) General George G. Meade, (9) General Braxton Bragg, (10) General John A. Logan, (11) General W. S. Rosecrans, (12) General George H. Thomas, (13) General J. B. Hood, (14) General Jubal A. Early, (15) General W. T. Sherman, (16) General A. E. Burnside, (17) Captain Raphael Semmes, (18) General "Stonewall" Jackson, (19) General B. F. Butler; and (20) General Philip H. Sheridan.

IV. Name the last Vice President of the United States who died in that office, the State he was from, the year he was elected, and the other high offices he had held.

V. In what city of the Union will the World's Columbian Fair be held? where is that city? on what water is it situated? how does it rank in size as compared with the other cities of the Union? and by what authority will the fair be held there?

VI. Name the largest city in the Union, the largest State in the Union, the largest body of water wholly within the Union, and the two longest rivers in the Union.

VII. Name the five leading Republics now in existence.

VIII. Name five United States Senators and five Representatives in Congress and the States they each represent.

IX. Name ten Americans, living or dead, who have acquired literary fame.

X. Where can the following truisms be found: We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.

[Sheet No. 12.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed and on which you have been engaged.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of office questions propounded to a candidate for promotion to a clerkship of class E (\$1,000) by the Bureau of Statistics.]

Q. I. State briefly the duties of the Bureau of Statistics as administered.

Q. II. Name the political subdivisions or provinces of the Dominion of Canada as grouped in the statistical accounts of the Bureau.

Q. III. What is the difference between ad valorem and specific duties.

Q. IV. How is the value of domestic commodities exported ascertained.

Q. V. What is the difference between exports of domestic commodities and exports of foreign commodities.

Q. VI. Name the regular monthly statements (including the advance statements) published by the Bureau of Statistics.

Q. VII. What is the meaning of in transit or transshipment trade, as distinguished from the import and export trade?

Q. VIII. How are the values of imported merchandise ascertained?

Q. IX. What duty is levied on exported domestic spirits when imported again?

Q. X. Formerly all imports were required to be first entered at an exterior port of the country. In 1870 the law on this subject was changed. What in substance was the change in this particular?

EXHIBIT U.

EXAMINATION CLASS TWO.

Treasury Department.—Examination for promotion to second class (\$1,400).—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject, or take any one of the following topics for the subject of your letter:

- (a) How to reconcile labor and capital.
- (b) The character of President Garfield.
- (c) The effect of the civil-service law.
- (d) How can the departmental service be improved.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

I. Congress has appropriated, since March 4, 1789, to June 30, 1885, inclusive, the sum of \$21,713,599,992.15. Express this amount in words.

II. The principal of the public debt on June 30, 1885, was one billion eight hundred seventy-two millions three hundred forty thousand five hundred fifty-seven dollars and fourteen cents. Express this sum in figures.

III. The market value of silver, at which the silver coins were computed on January 1, 1885, was \$1.099465 per ounce fine. Express this amount in words.

IV. The rate at which the silver coins were computed for 1886 was one and thirty-eight thousand one hundred and forty-one millionths dollars per ounce fine. Express this sum in figures.

V. Express in figures the date MCDXCII.

VI. Express in the Roman notation the date 1888.

VII. Express in words the mixed number $1,113\frac{27}{47}$.

VIII. Express in figures the mixed number one hundred twenty-three and two hundred thirty-one three hundred forty-fifths.

IX. Express decimally the numbers: $\frac{1}{5}$; $\frac{1}{10}$; 18 per cent.; $\frac{1}{2}$; and in vulgar fractions (lowest terms): .18; .625; .0625; $\frac{1}{4}$ per cent.; $33\frac{1}{3}$ per cent.; $.66\frac{2}{3}$ per cent.

X. Express in words (no abbreviations) the denominate numbers symbolized as follows: 4 T., 6 cwt., 3 qr., 11 lb., 18 oz., $7\frac{1}{2}$ gr.; 18° C.; 4 hhd., 1 bbl., 10 gal., 4 qt., 1 pt., 3 gi.; 2 pwt.; 1 pk.; 4 bu.; 4° 2' 3" S.; 4 hr., 1 m., 1 sec.; 7 da.; 1 yr.; and 8 doz.

[Sheet No. 3.—*Addition and subtraction.*]

The following data are extracted from No. 12, June, 1887, Bureau Statistics, and show the exports and imports of merchandise and gold and silver coin and bullion for the period stated. Add perpendicularly and horizontally, and make necessary subtractions and arrangements to fill the spaces in the table below :

Months.	Exports.—Dollars.			Imports.— Dollars.	Monthly excesses of—	
	Domestic.	Foreign.	Total.		Exports. Dollars.	Imports. Dollars.
1886.						
July	54,332,366	1,888,507		57,641,988		
August and September	105,896,202	4,107,698		120,906,144		
October	69,752,589	1,877,552		61,794,494		
November and December	159,259,166	5,214,707		135,144,318		
1887.						
January	72,263,877	1,814,979		56,680,746		
February	56,900,695	1,904,238		60,631,829		
March	65,697,334	3,718,187		64,689,673		
April and May	92,617,889	4,549,036		126,280,482		
June	49,012,577	1,212,735		62,654,408		
Totals (12 months)						
Total domestic exports brought down						
Total exports						
Total imports brought down					Total excesses of exports brought down.	
Total excess of imports over exports					Total excess of imports over ex- ports.	

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

I. In making carpets for the Second Auditor's Office, $\frac{1}{3}$ of $\frac{1}{2}$ of a lot was used on one requisition, $\frac{1}{2}$ of $\frac{1}{2}$ of it for a second, and the balance, or 413 yards, on a third. How many yards were used for each of the three requisitions, and how much altogether? Give operation in full.

II. The Treasury storekeeper had in stock at the last inventory 132 yards of linen, and issued on requisition, during the following quarter, 131.17 $\frac{1}{2}$ yards, for which he took credit for \$208.68 $\frac{1}{2}$. What was the price per yard, and the value of the stock at first?

Give operation in full.

III. If, as a result of this examination, you receive a promotion, what would be the amount of your entire salary from date of oath, September 23, 1890, to October 12, 1890, both dates included?

Give operation in full.

IV. A Treasury clerk, recently promoted to a clerkship of class two, obtained in his examination (on the scale of 100) averages in the different subjects as follows, (the relative weight of each subject is given in the parentheses:.) Notation and numeration, 90, (1;) addition, 94, (1;) miscellaneous questions in arithmetic, 86, (6;) accounts, 100, (2;) bureau questions, 67, (6;) division questions, 92, (8;) orthography, 95, (4;) syntax, 86, (4;) letter and brief, 70, (1;) penmanship, 72.50, (4;) and punctuation, 70, (1.) What was his general average?

Give operation in full.

V. The Philadelphia mint received one lot of old gold coins weighing 8 lbs. and 10 $\frac{1}{2}$ gr., and a second lot weighing 5 lbs. 11 oz. 19 pwt. and 21 gr. The lots were mixed and assorted, when coins weighing 5 lbs. 4 ozs. 3 pwt. and 2 gr. were found to be of full weight, and were taken out. What weight was left?

Give operation in full.

VI. The stationery division received a lot of paper in packages of 480 sheets each, each package weighing 24 pounds. The chief ordered a lot more paper cut to the

- IX. One great cause of the low state of industry in the country were the restraints put upon it.
- X. Neither men or money were wanting for the service.
- XI. No without the Secretarys being full aware.
- XII. On them depend the duration of our Constitution and country.

(Sheet No. 8.—*Criticism of a letter.*)

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualification for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

trsrty department
Ofis of the seckrytarie
Washindon d c septemer 23 1887.

sur inn replie too yoor leter of thee 26 inst I has thee honer too say that eny tacks on ra woll imported wil allweighs mak Domestick woll-wrasyng a bad Busines For in our dry climits sum varieties off woll required by the manfackyourers is not produced the tacks prevent our mafckurers frum competing inn foran marketts withal manfackures who kan by untackst woll the tacks prevent our manfackure an eckspourt of Kompeeting wollins that require the yous or addmickstour of nonamerikan wolls an so restricks the hom deman an the groth off the hom deman for Domestick woll—thus makin the eckspourt of our Domestick wolins imposibal, yet involvng th enhansed prise off foren an Domestick wolins. This pety tacks of 5126108 \$ on ra woll asists in neerly Dublin the actual cost of their clothing to the American people, with no real and no insidentle benifitt to nobody exsept the foren manufacturer.

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yours

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the speeker Off The hous off reps.

Seckritari.

[For the "criticism of a letter" candidates, under proper circumstances, are given for copy the "rough draft of a letter," which may be found in the specimen examination papers of Class E.]

[Sheet No. 9.—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy, correctly spelling, the entire list:

- | | | | |
|------------------|-------------------|-----------------------|------------------|
| 1. Warents. | 7. Ekonomikle. | 12. Newsanze. | 17. Asurtanabal. |
| 2. Coignage. | 8. Calendar year. | 13. Alkeylie. | 18. Eliminated. |
| 3. Wasteages. | 9. Reccommenda- | 14. Metelergikal. | 19. Imigrants. |
| 4. Minnimum. | tions. | 15. Mitens on both | 20 Potenshall. |
| 5. Nickle. | 10. Edefises. | hands. | |
| 6. Grauerlating. | 11. Impingeing. | 16. Sleeves roled up. | |

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer, once through for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

[Specimen of English read, from the report of the Committee on Pensions, House of Representatives.]

INVALID AND SERVICE PENSIONS.

The committee have exhausted every source of information at their command in their efforts to obtain reliable data on which to estimate the probable cost under the provisions of this bill. After a patient and thorough examination they are satisfied

that the figures submitted by the Commissioner of Pensions, which are hereto attached, are approximately correct. The bill if enacted into a law will place upon the pension rolls nearly 300,000 of the old and disabled veterans of the war, about 80,000 widows of their deceased comrades, and will increase the pensions of nearly 90,000 soldiers who are now receiving less than \$8 per month. The estimated cost is \$39,625,316 for the fiscal year ending 1891, and there would be a probable increase in the cost for five years of from \$3,000,000 to \$5,000,000 per year. Large as this sum may seem, your committee firmly believe, from the numerous and hearty indorsements which this bill has received from all sections of the country, that this additional burden will be cheerfully borne in caring for those brave defenders of the Union and their widows who now so greatly need the helping hand of the Government which they by their sacrifices and sufferings defended and preserved.

This bill does not propose to change in any way the existing pension laws, and those who received wounds or other disabilities in the service can, therefore, if they prefer to do so, make their applications and receive their pensions under the present law. Believing that it will bring relief to thousands of poor and disabled men and women who are entitled to their country's gratitude, and that it is a simple act of justice to those who so generously made sacrifices that their country might live, your committee recommend the passage of the bill.

Estimate of the appropriation required for fiscal year 1891, to meet the expenditures contemplated by H. R. bill 8297 providing for a service pension, etc.

80,493 survivors sixty-two years of age, at \$96 per annum.....	\$7,727,328
25,642 pensioners, sixty-two years of age, who would be entitled to an increase of \$3.67 per month.....	1,129,273
39,263 widows who will probably be entitled under the law, at \$8 per month.....	3,769,248
Cost of proposed service pension for fiscal year 1891	12,625,849

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

Rule, with a pen, ink, and ruler, in the space below, a table of five columns; one for "Denominations," three *under* the general head of "Deliveries," and *under* this head each of the three to be headed, respectively, "To Comptroller," "To Secretary," and "To balance," and the fifth column to be headed "Amount." Prepare the table for five lines of items, and with one for totals; and then fill the table from the following data, so as to show by denominations in the natural order of the numbers, and with a proper heading, the statement by the Bureau of Engraving and Printing of deliveries and balances of national currency, 1882:

Fives—to Comptroller, \$23,605,320; to Secretary, \$1,476,100; to balance, \$4,744,040; amount, \$29,825,460; deliveries—10's, to Comptroller, \$22,348,200; 10's to balance, \$3,915,180; amount—10's, \$27,510,510; 20's, \$18,340,340; 50's, \$5,861,400; 100's, \$11,722,800; totals, \$93,260,510; deliveries—to Secretary, 10's, \$1,247,130; 20's, \$831,420; 50's, \$246,300; deliveries—to Comptroller, 20's, \$14,898,800; 50's, \$3,617,650; 100's, \$7,235,300; deliveries—100's, to Secretary, \$492,600; to balance, \$3,994,900; to balance—20's, \$2,610,120; 50's, \$1,997,450; total, \$17,261,690; totals—to Comptroller, \$71,705,270; and to Secretary, \$4,293,550. [Finance report, 1886, page xc.]

This exercise is designed to develop the candidate's capacity for arranging figures for ready reference.

[Sheet No. 12.—*General information.*]

This exercise is designed to show the candidate's general information and knowledge acquired in and out of school.

- I. How many votes has your State in the Electoral College? (Name the State.)
- II. Who is the General of the Army of the United States on the retired list at the present time?
- III. What foreign nation attempted to establish an empire in Mexico during the late civil war?
- IV. Who was the Lieutenant-General of the Army of the United States at the closing of the late civil war?
- V. What waters form a portion of the boundary line between the United States and the Dominion of Canada?
- VI. What is the maximum time for which Congress may appropriate money for the support of the Army of the United States under the Constitution?
- VII. What is the present unit of value of United States money?
- VIII. What rates of interest, respectively, do the interest-bearing securities of the United States now draw?

IX. Who are the American ministers to Germany, England, and Austria at the present time?

X. Give in the space below any important facts relative to your State. (Name the State.)

[Sheet No. 13.—*Departmental questions.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters about the Executive Departments in general.

I. What, in brief, was the financial policy inaugurated by the Treasury Department in the summer and fall of 1887?

II. A letter is received at the Department asking to be advised as to the amount of imports, exports, immigration, navigation, and other statistics relative to the trade and industry of the country. To what officer of the Department should you apply direct for such information?

III. What proportion of the par value of the bonds deposited for the security of the national currency may be issued in circulating notes by the national banks?

IV. What officer of the Treasury audits the money-order accounts of the post-masters of the United States?

V. What officers of the United States have their engraved signatures imprinted on the silver certificates?

VI. What gold coins are now made at the mints of the United States for circulation in this country?

VII. What member of the Cabinet succeeds the Secretary of State in rank?

VIII. What was the highest rate of interest paid by the Government on the bonds of the United States issued during the civil war?

IX. Name the present Assistant Secretaries of the Treasury.

X. Name in chronological order the Secretaries of the Treasury since Secretary Chase.

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Comptroller of the Currency.]

Q. I. What is meant by lawful money?

Q. II. What security does the national banking system furnish to the holders of the circulating notes of national banks?

Q. III. When does the law forbid a national bank to declare a dividend.

Q. IV. To what extent are the stockholders of a national bank individually liable for debts due by the bank?

Q. V. Under what conditions may a national bank purchase, hold, and convey real estate?

Q. VI. How may the capital of a national bank be increased?

Q. VII. Define "net profits."

Q. VIII. For how long a time is a national bank chartered?

Q. IX. What is the lowest amount of United States bonds that may be deposited to secure the circulation of a bank in a city of less than 6,000 inhabitants, after its capital is fully paid in?

Q. X. How is a vacancy in the board of directors filled?

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Comptroller of the Currency.]

Q. I. What treatment do reports of condition receive from the clerk to whom they are allotted for examination?

Q. II. State in the same way how reports of earnings and dividends are treated?

Q. III. Describe in general terms how reports of examinations are treated by the clerks in charge of same?

Q. IV. How is the greater part of the correspondence from this division (of reports) prepared?

Q. V. What portion of the correspondence is type-written?

Q. VI. After the figures taken from reports of condition have been abstracted by States, etc., in what forms are the totals of these sheets tabulated further?

Q. VII. What aggregate tabulation is made of the totals by States and of items taken from reports of earnings and dividends, and how often are these aggregations made each year?

Q. VIII. In case a bank when called upon can not furnish a report of condition, signed by the president, or cashier, and attested by three directors, within the time required by law, what course is it advised to pursue?

Q. IX. When the figures on a report showing resources and liabilities fail to balance, what course is pursued with regard to the report?

Q. X. Name some of the violations of law of most frequent occurrence, as shown by reports of condition.

NOTE.—The candidates for clerkships for Class 1, and for Classes 3 and 4, are examined on substantially the same subjects as those given above, differing only in degree, increasing in scope according to grade. Those from the Coast and Geodetic Survey are given technical questions, including higher mathematics and topographic drawing. Those from the office of the Supervising Architect are given tracings, projections, cube root, statics, hydraulics, computation in strength of materials, sketches, duodecimals (and graphic statics, if acceptable to candidate), and type-writing and stenography, etc. Candidates may volunteer in algebra or other branches, and receive for their efforts special credits.

Candidates for special treasury agents are examined more rigidly in letter writing and in technical computations which arise in the customs houses, in the technical examination of the accounts of the collectors, and in general information; the questions in history, American and foreign geography, and on the Constitution of the United States, are much extended in their scope.

EXHIBIT V.

MISCELLANEOUS, BUREAU, DIVISION, AND GENERAL QUESTIONS.

(Specimens of the various office questions used in the examination of the candidates for clerkships of Classes A, B, C, D, and E, and for clerkships of Classes 1, 2, 3, and 4, in the divisions in the office of the Secretary of the Treasury and in the several Bureaus of the Treasury Department.)

It would not be practicable to give specimen questions from all of the divisions in the Department unless the list be expanded beyond available limits.)

OFFICE OF THE SECRETARY OF THE TREASURY.

Chief clerk, and Assistant Superintendent.

(Specimen of bureau questions used in the examination of candidates for clerkships of Classes 1, 2, 3, and 4.)

Q. I. State briefly and in a general way, the duties performed by the superintendent's office.

Q. II. Who alone has authority to authorize expenditures from the contingent appropriations of this Department?

Q. III. Under what circumstances can purchases from appropriations be made in the open market?

Q. IV. Under other circumstances what is required, and by what section, if any, of the Revised Statutes of the United States?

Q. V. From what appropriation is all of the carpet used in the Treasury Department, and the various buildings under its control, originally purchased, and how is the appropriation for carpets for this building charged?

Q. VI. Before fuel purchased by the Department is delivered, what action is required in regard to weighing?

Q. VII. Before entering upon the duties, what must the inspector of fuel do, in order to qualify?

Q. VIII. What accounting officers adjust the accounts of the superintendent's office?

Q. IX. In how many newspapers in the District of Columbia does the law require advertisements to appear?

Q. X. State approximately the number of public buildings under the control of the Treasury Department and names of the appropriations from which authorizations of expenditures are made by the superintendent's office.

(Specimen of division questions used in the examination of candidates for clerkships of Classes 1, 2, 3, and 4.)

Q. I. Define the duties of the storekeeper of the superintendent's office.

Q. II. Under what conditions, if any, can a leave of absence with pay be granted to the cabinetmakers?

Q. III. What is required of the head of a bureau or the chief of a division in order to secure for official use, supplies from the superintendent's office?

Q. IV. Who can authorize expenditures from the appropriations: "Annual repairs, Treasury Building," "fuel, lights, and water," "furniture and repairs of furniture," and "contingent expenses, Treasury Building"?

Q. V. How can personal service be paid from the appropriation, "furniture and repairs of furniture, 1890"?

Q. VI. Name the contingent expense appropriations under the control of the superintendent's office.

Q. VII. State the process of settling accounts in case of carpets furnished by this Department to rented buildings occupied by collectors of customs.

Q. VIII. State in a general way the manner of preparing vouchers as required by paragraph 2, section 21, Instructions to Custodians.

Q. IX. Name ten articles properly chargeable to the appropriation, "furniture and repairs of furniture."

Q. X. Name fifteen articles properly chargeable to the appropriation, "fuel, lights, and water."

(Specimen of general questions used in the examination of candidates for clerkships of Classes 1, 2, 3, and 4.)

Q. I. State briefly and in a general way the duties performed by the superintendent's office.

Q. II. Who alone has authority to authorize expenditures from the contingent appropriations of this Department?

Q. III. Under what circumstances can purchases be made in the open market?

Q. IV. Under other circumstances what is required?

Q. V. What is required of a head of a bureau or chief of a division in order to secure for official use supplies from the superintendent's office?

Q. VI. In how many newspapers, published in the District of Columbia, does the law require that an order for Department supplies shall appear?

Q. VII. In order that a disbursing officer may get credit for payment for fuel, what must accompany the voucher?

Q. VIII. From what appropriation is all of the carpet originally purchased that is used in the Treasury building and the various buildings under its control?

Q. IX. State the number of laborers that are provided by law for the superintendent's office, the classes into which they are divided, and the pay of each class.

Q. X. What disposition is made of the proceeds of sales of condemned public property?

Division of Warrants, Estimates, and Appropriations.

(Specimen bureau questions.)

Q. I. What duties are assigned to the Division of Warrants, Estimates, and Appropriations?

Q. II. What kind of warrant is issued in payment of an account allowed by the accounting officers in favor of a local inspector of steam vessels?

Q. III. What kind of warrant is issued in payment of a requisition made on the Secretary of the Treasury for money appropriated for the census of the United States?

Q. IV. In whose office are accounts relating to the census of the United States audited?

Q. V. Name the different classes of warrants issued for covering money into the Treasury?

Q. VI. State approximately the largest sum as yet provided for pensions in the yearly appropriations made by Congress.

Q. VII. What comptroller certifies accounts pertaining to the Army and Navy?

- Q. VIII. By whom are the accounts pertaining to internal revenue audited?
 Q. IX. By whom are the accounts pertaining to the diplomatic and consular service audited?
 Q. X. What is an appropriation warrant?

(Specimen division questions.)

- Q. I. Under what general heads are the receipts and expenditures of the Government published yearly?
 Q. II. Give in round figures the revenue of the Government for the fiscal year 1890?
 Q. III. Give in round figures the expenditures of the Government, exclusive of principal of the debt, for the fiscal year 1890?
 Q. IV. In what offices are accounts of the charitable institutions in the District of Columbia audited and certified?
 Q. V. In what manner do settled accounts chargeable to appropriations for the Treasury Department reach the Secretary of the Treasury for payment?
 Q. VI. What is the course of a warrant for the payment of money from the Treasury after it has been issued from the Warrant Division?
 Q. VII. What are transfer and counter warrants issued for?
 Q. VIII. What class of appropriations is disbursed by engineer officers of the Army?
 Q. IX. How is an agent admitted to practice before the Treasury Department?
 Q. X. Where are accounts of the paymasters of the Army and of paymasters of the Navy audited?

(Specimen general questions.)

- Q. I. What duties are assigned to the Division of Warrants, Estimates, and Appropriations?
 Q. II. Name the different classes of warrants issued for the payment of money from the Treasury?
 Q. III. Name the different classes of warrants issued for covering money into the Treasury?
 Q. IV. What is a revenue-covering warrant?
 Q. V. What is the fiscal year of the Treasury of the United States?
 Q. VI. What class of appropriations is available only for expenditures incurred within a fiscal year?
 Q. VII. What is an appropriation warrant?
 Q. VIII. What papers are daily certified by the Register of the Treasury to the Secretary of the Treasury in connection with the issue of warrants?
 Q. IX. What books of appropriations are kept in the Warrant Division to complete the work which you begin in preparing warrants?
 Q. X. What is the course of a pay warrant after it has left the Warrant Division up to the time when a draft is drawn thereon?

Division of Customs.

(Specimen bureau questions.)

- Q. I. How many Assistant Secretaries of the Treasury are provided for by law, and what are the names of the present incumbents?
 Q. II. Who is *ex officio* superintendent of the Treasury Building?
 Q. III. What are the duties of United States local appraisers, as defined by law?
 Q. IV. How is the appraiser of customs at a port of entry appointed?
 Q. V. What principal officers of the customs are prescribed by law at the port of New York?
 Q. VI. What bureau officers settle the accounts of collectors of customs?
 Q. VII. Under whose immediate supervision are fur seals taken in Alaska?
 Q. VIII. By what authority are articles imported by foreign ministers for their own use admitted to entry free of duty.
 Q. IX. What evidence is required to enable an importer to make entry of imported goods at the customs house?
 Q. X. When is an entry of imported merchandise liquidated?

(Specimen division questions.)

- Q. I. How are the values of foreign currencies calculated by officers of the customs?
 Q. II. What change has been made by the tariff act of October 1, 1890, as to the estimation of the value of foreign coins?

- Q. III. What change was made by the act of June 10, 1890, in the method of determining the proper classification of imported merchandise?
- Q. IV. Of how many general appraisers does the board consist?
- Q. V. Where is the Board of General Appraisers located?
- Q. VI. How are questions of classification brought under their jurisdiction?
- Q. VII. What change was made by the tariff act of October 1, 1890, as to drawback allowances?
- Q. VIII. What change has been made by the tariff act of October 1, 1890, in the matter of allowances for damage on imported goods on voyage of importation?
- Q. IX. What recourse has an importer in the event of his goods being damaged on the voyage?
- Q. X. What change has been made by the tariff act of October 1, 1890, as to articles imported for the use of the United States?

(Specimen general questions.)

- Q. I. What is the Division of Customs, Secretary's office, and what are its duties generally?
- Q. II. Who signs the letters prepared in the Division?
- Q. III. What duties have been recently transferred from the Customs Division to the board of general appraisers at New York?
- Q. IV. Under what laws are duties imposed on imported merchandise?
- Q. V. What is an ad valorem rate of duty? and give an instance.
- Q. VI. What is a specific rate of duty? and give an example.
- Q. VII. What remedy has an importer, under the customs administrative act, if dissatisfied with the rate of duty levied on his importation?
- Q. VIII. What are some of the different classes into which the work of the Customs Division is divided, as entered on its books and registers?
- Q. IX. Under what act are customs duties now imposed.
- Q. X. What is the difference between a revenue tariff and a protective tariff?

Division of Appointments.

(Specimen bureau questions.)

- Q. I. How is a change (otherwise than by resignation or death) made in a Presidential office during the recess of the Senate?
- Q. II. If a person nominated by the President fails of confirmation by the Senate—that is, the Senate does not act on the nomination before adjournment—and the President appoints that person during the recess, for how long can the person serve under the said appointment?
- Q. III. How are collectors of customs, and of internal revenue, appointed, and for what terms of service?
- Q. IV. How are bureau officers of the Treasury appointed? and name those appointed for limited terms and give the limit of said terms.
- Q. V. To what branches of the Treasury Department do the civil-service rules apply?
- Q. VI. Name the customs ports to which the civil-service rules apply.
- Q. VII. By whom are deputy collectors of internal revenue appointed?
- Q. VIII. Name the principal branches of service of the Treasury Department in which appointments are made through the Appointment Division.
- Q. IX. If a vacancy occurs in the Secretaryship of the Treasury, what is done to fill the vacancy temporarily, or until a regular appointment of a successor is made, and for how long can the temporary action last?
- Q. X. Who fixes the amount and approves bonds for collectors of customs?

(Specimen division questions.)

- Q. I. What is the office designation of the deskwork upon which you are engaged?
- Q. II. How are employes in the unclassified customs service appointed?
- Q. III. How are employes in the classified service appointed?
- Q. IV. What officers in the classified customs service are exempt from examination?
- Q. V. Give briefly the classification of employes in the classified customs service.
- Q. VI. For what terms of service are collectors of customs, surveyors of customs, naval officers of customs, and appraisers appointed?
- Q. VII. In the absence of a collector, surveyor, or naval officer, who performs their duties, and under what authority?
- Q. VIII. How are the First Auditor and Commissioner of Customs made aware of the changes in the force of employes at the various customs districts?

Q. IX. In the event of a vacancy occurring suddenly in the office of any collectorship, or other chief officer of customs, what is done to protect the interests of the service in the district in which the vacancy occurs?

Q. X. How, and by whom, are the examiners for the Central Board of the Civil Service Commission selected, and what persons, under the law, may be ordered to duty on that service; how are they compensated for their services, and what is the period of their assignment to that duty?

(Specimen general questions.)

Q. I. When a letter is written in the Appointment Division, requiring the signature of the Secretary, what course does it take until completion?

Q. II. What is done with press copies?

Q. III. What are the duties of a copyist in the Appointment Division?

Q. IV. Name the Executive Departments?

Q. V. How many kinds of copies are made of official letters written, and what are they?

Q. VI. What is done with official communications when first received in the division.

Q. VII. What is done with papers after action has been taken?

Q. VIII. After copies are made of changes in force, and authorizations in expenditures from customs appropriations, what is done with the copies?

Q. IX. What is done with the estimates of the collectors of customs for funds?

Q. X. After a requisition is drawn, what is done with it?

Division of Public Moneys.

(Specimen bureau questions.)

Q. I. What are the principal sources from which public moneys are derived?

Q. II. Where are the moneys of the United States kept?

Q. III. How are public moneys deposited with a national-bank depository secured?

Q. IV. In what manner and how often do national-bank depositories report to the Department deposits and balances to the credit of the Treasurer of the United States?

Q. V. In what manner and how often do national-bank depositories report to the Department balances to the official credit of United States disbursing officers?

Q. VI. When are moneys technically in the Treasury so that they can be paid out only in consequence of an appropriation made by law?

Q. VII. What signatures should appear on a revenue-covering warrant when complete?

Q. VIII. Who designates national banks as public depositories?

Q. IX. What disposition is made by national-bank depositories of public moneys deposited therewith to the credit of the Treasurer of the United States?

Q. X. Under the law may receipts from any and all sources be deposited with national-bank depositories? State the exceptions, if any exist.

(Specimen division questions.)

Q. I. To whom are accounts of receivers of public moneys rendered, and how often?

Q. II. By whom are receiver's accounts audited and settled, and by whom confirmed?

Q. III. Is a receiver of public moneys required to make any report to the Secretary of the Treasury? if so, state its character, how often to be rendered, and whether required by law or only by regulation.

Q. IV. Under whose instructions are moneys collected by a receiver of public moneys disposed of?

Q. V. On what do receivers of public moneys receive credits in their accounts for moneys deposited?

Q. VI. Under the general regulations of the Department, how often is a receiver of public moneys required to deposit his receipts?

Q. VII. To whose credit are receipts from sales of public lands deposited when paid into the general Treasury?

Q. VIII. How are certificates issued for deposits by a receiver of public moneys on account of sales of lands, and how is the set disposed of?

Q. IX. What certificates of deposit, if any, are receivable in payment for public lands?

Q. X. What evidence has the Secretary of the Treasury, other than the statement of the receiver of public moneys, that the amount reported by him as on hand at the end of the month is correct?

(Specimen general questions.)

- Q. I. Under what letter should a communication to Joseph J. Cooke, collector of customs at Brownsville, Tex., be indexed in the record of letters sent?
- Q. II. Under what letter should a communication from Geo. L. Johnson, collector of internal revenue, Tenth district, Ohio, be indexed in the record of letters received?
- Q. III. How should a Department letter appointing a committee be indexed?
- Q. IV. Name the appropriation from which a bill for transportation of standard silver dollars from the assistant treasurer United States at Cincinnati, Ohio, to a bank or individual at Chillicothe, Ohio, is payable?
- Q. V. Name the appropriation from which a bill for transportation in July, 1888, to an assistant treasurer United States, for deposit of moneys collected by a collector of customs, is payable.
- Q. VI. Name the appropriation from which a bill for actual and necessary expenses of an employé of the Department assisting in the examination of a subtreasury office is payable.
- Q. VII. State what action is taken upon the official bond of a collector of internal revenue as disbursing agent when received in the Division of Public Moneys.
- Q. VIII. What officials approve the official bond of an assayer in charge of a United States assay office, and who is the custodian of the bond when completed?
- Q. IX. Who designates national banks as depositories of public money?
- Q. X. How are public moneys deposited with national-bank depositories secured?

Division of Loans and Currency.

(Specimen bureau questions.)

Select and answer ten questions.

- Q. I. State the general duties assigned to that branch of the division in which you are employed.
- Q. II. To which office of the Department must the holder of a called bond present it for redemption?
- Q. III. In what respect do registered United States bonds differ from coupon bonds?
- Q. IV. What rate of interest per annum do the United States refunding certificates bear? and how can the interest be realized?
- Q. V. Give the detailed history, at its several stages, of a coupon bond passing through the office to which it is presented for exchange into a registered bond.
- Q. VI. How are the original issues of the bonds of the United States, under the several authorizing acts of Congress, divided?
- Q. VII. How are the registered bonds of the United States transferred?
- Q. VIII. Give the nature of the work assigned to the currency branch of the Loan Division in which you are employed.
- Q. IX. Describe in detail the duties of your desk.
- Q. X. From whom does the Secretary receive securities for destruction? Describe those received from each office, and give the technical name by which the (paper) securities circulating as cash are known in the office; also state what, if any, securities are destroyed beside those delivered to the division.
- Q. XI. State the kind and description of paper used for each class of securities, where and by whom made, and give the legal restrictions imposed by law.
- Q. XII. By whom are the different securities issued by the Department printed? and what check has the Government against illegal issue?
- Q. XIII. The Secretary bought of the present contractors 10,000 sheets of paper, size 8½ by 13½, for United States notes; he ordered 5,000 sheets of check paper, size 14 by 17, to be cut and transferred for United States notes; 5 per cent. was mutilated by the printer, 1,000 sheets were destroyed as blank, and the balance was turned over to the proper officers as perfect.
- Put the transaction on the journal, use fictitious dates, but do not post to the ledger. (As blank paper.)

(Specimen division questions, clerks of Class 3 or 4.)

- Q. I. Give in your own way and order the names of the different kinds of securities that are received by the Division of Loans and Currency from the Treasurer of the United States for count and verification.
- Q. II. Give the distinctions made in the Division of Loans and Currency in the designation of the national-bank currency that is received from the Comptroller of the Currency.
- Q. III. What national-bank currency is received from the Comptroller of the Currency that does not appear in the cash accounts? and why is it received by this Division? and what disposition is made of it? why is it destroyed?

Q. IV. This Division received from the proper officer \$390 in notes issued by the First National Bank, of Middletown, N. Y. You can assume dates, then make the proper journal entries, showing the necessary transactions, to show the final disposition of the notes by this office.

Q. V. How many witnesses are necessary to verify the destructions of the notes of banks that have gone into liquidation, or have failed, or that are destroyed under the act of July 12, 1852, or whose charters have expired? And what officers or other bodies do they represent?

Q. VI. A committee is to be appointed to take an inventory of the dies, rolls, and plates in the office of the custodian, in the Bureau of Engraving and Printing. What offices should be represented on that committee? by whom would the committee be appointed? and what, in general, would be the duties assigned to it?

Q. VII. A committee is to be appointed to count and verify the stamps in the stamp vault of the Commissioner of Internal Revenue. Who would appoint the committee? what offices should be represented? and how would the chairman of the committee verify his count with the records? Explain the work of verification in detail.

Q. VIII. A contract is to be drawn between the Department and a contractor for the manufacture of distinctive paper for United States notes, silver certificates, national-bank currency, and coin certificates. State some of the essential conditions of the contract usual in such documents, the condition imposed by law, and the amount of the bonds exacted by the Department.

Q. IX. When was the first distinctive paper made for the printing of United States securities? by whom was it made? what were its distinctive features? what securities were printed upon that paper? and when and by what authority was it abandoned?

Q. X. Who is the present contractor for making the distinctive paper for notes, certificates, bonds, checks, etc.? When did that contractor first contract for making such paper? What changes have been made in that paper from its first production to the present time? What are its essential distinctive features? What securities have been printed on that paper? and what are the penalties imposed by law for having in unlawful possession, for imitating, or for unlawfully using such paper.

(Specimen division questions, clerks of class 1 and 2.)

Q. I. By whom is the distinctive paper for internal-revenue stamps made? and where is the establishment of the manufacturer located? and what are its distinctive features?

Q. II. To what office are the perfect sheets of internal-revenue stamps delivered for issue?

Q. III. To what office are the imperfect sheets of internal-revenue stamps spoiled in printing, delivered?

Q. IV. Explain in your own way what is done with the imperfect sheets.

Q. V. Enumerate the stamps used by the Treasury Department (other than postage stamps) that are not printed on a distinctive paper. State what they are used for, and to what office they are delivered by the printer?

Q. VI. How many kinds of strip-tobacco stamps are in use by the Treasury Department, and what are they?

Q. VII. What redeemed United States securities are received in the branch of the Division in which you are employed, and from whom are they received?

Q. VIII. When the paper for one class of stamps is no longer required, to what account is it debited and credited in case of transfer?

Q. IX. Ten thousand perfect sheets of \$20 United States notes have reached the United States Treasury for issue, and have been issued and redeemed. Trace, by proper entries in the books of the Division of Loans and Currency, all the official transactions, including the manufacture of the paper, involved in accomplishing the result?

Q. X. On July 1, 1889, the Department ordered of the contractor 60,000 sheets of internal-revenue paper for 16-ounce tobacco stamps, size 13 by 18½ inches. The paper was delivered to the proper officer August 20, 1889, and immediately shipped to the Department, where it was received August 25, 1889. November 25, 1889, the Bureau of Engraving and Printing made a requisition for 5,000 sheets of 16-ounce tobacco stamp paper. On December 12, 1889, 4,750 sheets of perfect 16-ounce tobacco stamps were delivered to the proper office, and on December 15, 1889, the sheets spoiled in printing were delivered to the proper office, from which they were delivered to the persons authorized to give them the final count, December 31, 1889, and were destroyed January 10, 1890. On January 10, 1890, 8,000 sheets of 16-ounce tobacco-stamp paper was cut to tax-paid stamp paper, size 9¼ by 13 inches. January 17, 1890, the Bureau of Engraving and Printing made a requisition for 3,000 sheets of tax-paid stamp paper, 9¼ by 13, of which 86 sheets were found unfit for printing, and returned to the paper room to be exchanged. These were delivered, January 18, 1890,

for destruction, and the certificate for the destroyed sheets was dated January 27, 1890. The perfect sheets of the tax-paid stamps, 2,930 in number, were delivered to the proper office February 12, 1890, and those spoiled in printing were delivered February 14, 1890, were received for February 28, 1890, and the certificate of destruction was signed March 13, 1890.

Put the foregoing described transactions on the books of the Division of Loans and Currency and prepare a trial balance.

(Specimen general questions.—Money and paper counters.)

- Q. I. Describe the paper used for printing silver certificates.
- Q. II. Describe the paper used for printing internal-revenue stamps for tobacco, etc.
- Q. III. In what respect does the paper used for printing United States checks differ from that used for silver certificates?
- Q. IV. In the examination of internal-revenue paper, what defects are deemed sufficient for its rejection as unfit for printing?
- Q. V. What is the size of the largest internal-revenue paper, and what stamps are printed thereon?
- Q. VI. What kinds of redeemed money are counted and examined in the Loan Division?
- Q. VII. Which half of the notes and certificates comes to the Loan Division, and what office receives the other half?
- Q. VIII. Whose portraits appear on the one and the two dollar silver certificates?
- Q. IX. How are counterfeit notes usually distinguished from genuine ones?
- Q. X. What is the color of the backs of the national bank notes, series of 1882?

Division of Revenue Marine.

(Specimen bureau questions.)

- Q. I. How many vessels are there in the Revenue Cutter Service at the present time?
- Q. II. At what ports on the Atlantic Ocean and Gulf of Mexico are they stationed?
- Q. III. At what ports on the lakes?
- Q. IV. At what ports on the Pacific Ocean?
- Q. V. What revenue vessels make long voyages annually, and for what purposes?
- Q. VI. Name the grades of commissioned officers in the Revenue Cutter Service.
- Q. VII. By whom are they commissioned, and how?
- Q. VIII. How are cadets for the Revenue Marine Service selected?
- Q. IX. How long a course of instruction must those cadets take before they can be commissioned?
- Q. X. At what ports are the vessels stationed which perform special winter cruising by direction of the President?

(Specimen division questions.)

- Q. I. How many persons in the Revenue Marine Division are regularly engaged in recording the letters sent out from that division of the Secretary's office?
- Q. II. What part of these letters do you record?
- Q. III. What other letters from this division are similarly recorded?
- Q. IV. What letter distinguishes the record book kept by you?
- Q. V. What order of arrangement is observed by you in transcribing press copies in letter books?
- Q. VI. Describe the system of book-marking in use in the Revenue Marine Division.
- Q. VII. Through what persons are orders sent to the commanders of revenue vessels in ordinary cases?
- Q. VIII. How many grades of clerks are employed in the Revenue Marine Division?
- Q. IX. What salary is attached to each grade?
- Q. X. If you should be promoted to class 1 September 10, what would be your compensation for the month of September?

(Specimen general questions.)

- Q. I. How many persons in the Revenue Marine Division are regularly engaged in recording the letters sent out from that division of the Secretary's office?
- Q. II. What part of these letters do you record?
- Q. III. What other letters from this division are similarly recorded?
- Q. IV. What letter distinguishes the letter book kept by you?

- Q. V. What order of arrangement is observed by you in transcribing press copies in letter books?
- Q. VI. Describe the system of book-marking in use in the Revenue Marine Division.
- Q. VII. Through what persons are orders sent to the commanders of revenue vessels in ordinary cases?
- Q. VIII. How many grades of clerks are employed in the Revenue Marine Division?
- Q. IX. What salary is attached to each grade?
- Q. X. If you should be promoted to class 1 on October 21, what would be your compensation for the month?

Miscellaneous Division.

(Specimen bureau questions.)

- Q. I. State the difference between the Treasury Department and the Secretary's Office?
- Q. II. Mention some kinds of business in charge of the Miscellaneous Division that come directly to the Secretary without the intervention of any bureau?
- Q. III. What is the rule of the Department for the care and preservation of records, documents, letters, or papers of all kinds?
- Q. IV. What is the tax levied by the immigration act?
- Q. V. What classes of immigrants are excluded by that act?
- Q. VI. How can these prohibited classes get into this country without legal hindrance?
- Q. VII. In what ports were contracts made with State commissioners or officers for the supervision of immigration matters?
- Q. VIII. What change in immigration matters has recently been made at the port of New York by the Secretary?
- Q. IX. What is the object of the alien contract-labor law?
- Q. X. What is the penalty for importing alien immigrants under contract?

(Specimen division questions. There have been no promotions to lower grades.)

- Q. I. Under what sections of the Revised Statutes are compromise cases sent to the Miscellaneous Division of the Secretary's Office for the Secretary's action?
- Q. II. What are the principal requirements of these sections?
- Q. III. What is the work of the Miscellaneous Division in each case?
- Q. IV. Under what sections of the Revised Statutes, and for what purposes can the Secretary issue permits for the withdrawal of alcohol and distilled spirits without payment of internal revenue? Withdrawal from what?
- Q. V. Under what section can the Secretary abate or refund the tax on distilled spirits, and for what causes?
- Q. VI. What is the work of the Miscellaneous Division in cases of this kind?
- Q. VII. What section allows drawback of internal-revenue tax on distilled spirits, and how is the amount of drawback in any particular case determined?
- Q. VIII. What is the work of the Miscellaneous Division in cases of this kind?
- Q. IX. Under what section and what circular are awards made to informers in internal-revenue cases, and what is the maximum allowance?
- Q. X. State some other kinds of business that come from the Office of Internal Revenue to the Miscellaneous Division for the action of the Secretary?

Division of Stationery, Printing, and Blanks.

(Specimen bureau questions.)

- Q. I. What is done by your division before it gives a final receipt to the Bureau of Engraving and Printing for cigars, cigarettes, liquor, and opium stamps?
- Q. II. How are the above stamps forwarded to customs officers?
- Q. III. For what purpose are the above stamps used?
- Q. IV. What records are kept in your division of the above stamps, and what reports are required?
- Q. V. What freight bills and what authorizations for expenditures does your division act upon?
- Q. VI. What references are now signed by the chief of your division?
- Q. VII. What advantage is there in having letters—manuscripts and others—of your division copied (written) into a book in that division?
- Q. VIII. What are the principal matters treated in above correspondence?
- Q. IX. What letters other than manuscripts are copied into blank books in your division?
- Q. X. What "form letters" of your division are simply press-copied in books?

(Specimen division questions.)

Q. I. What desirable results are obtained by the Department purchasing stationery in bulk and issuing it to officers instead of permitting each officer to buy his own supplies?

Q. II. What results are obtained by the Department printing and issuing books and blanks to customs officers?

Q. III. Are specific appropriations for stationery made for the entire department, including "outside offices," or is the Department reimbursed from the general appropriations of outside (of Washington) offices for stationery issued to them?

Q. IV. To whom are awards for furnishing stationery made? to the lowest bidder on all the items aggregated, or to the lowest bidder on each article?

Q. V. What exception is there to the general rule that the Public Printer shall furnish both material and labor in filling requisitions; or, what material does the Department furnish that officer to be printed upon and returned?

Q. VI. After a requisition has been made on the Public Printer, what must that officer submit and the Department approve before any expense can be incurred?

Q. VII. What is done with bills for printing, etc., sent to your division by the Public Printer?

Q. VIII. What must be obtained from the Secretary before an advertisement can be legally published in a newspaper for the Department?

Q. IX. Are appropriations now made for the Secretary's Office as a whole, or for divisions separately?

Q. X. Which Assistant Secretary has direct supervision of the work of your division?

(Specimen general questions.)

Q. I. In what manner is stationery sent to Treasury officers outside of the city of Washington?

Q. II. In what manner are blank forms and blank books sent to officers of the customs service?

Q. III. How is the greater part of the stationery received and used by the Department purchased?

Q. IV. Before stationery is placed in stock, what is required to be done with it?

Q. V. What steps are taken, and how often, to ascertain the condition and value of the stock on hand?

Q. VI. What is the regulation in regard to shipping ink and mucilage?

Q. VII. In what manner are customs cigar and liquor stamps shipped to customs officers.

Q. VIII. When a requisition is received from, say the Treasurer of the United States, for stationery, give the usual manner of filling it from the time received till it is ready to be recorded.

Q. IX. When a requisition is received from, say the collector of customs, New York City, for stationery, give the manner of filling it from the time received till it is ready to be recorded.

Q. X. When an officer denies having received, say for instance, one dozen penholders, which it is claimed were sent, what proof can the division present that the articles were sent?

Division of Mail and Files.

(Specimen bureau questions.)

Q. I. What are the duties performed in the Records, Files, and Mail Division of the Secretary's office?

Q. II. What classes of papers are charged to the Customs Division for action?

Q. III. To what division are papers pertaining to the bonding of railroad lines, for the transportation of merchandise in bond, sent for action?

Q. IV. To what division are applications for duplicate checks sent?

Q. V. Give as nearly as you can the organization of the office of the Secretary of the Treasury and the duties pertaining to each division.

Q. VI. Where would you refer a letter in regard to the transportation of goods in bond?

Q. VII. What disposition is made of the letters charged to the various divisions of the Secretary's office after having served their purpose?

Q. VIII. Where are all press copies of letters originating in the Secretary's office filed; what course is pursued in regard to them?

Q. IX. Where is the final resting place of all copies (written or press) of letters originating in the Secretary's office?

Q. X. A letter is received relative to counterfeiting the paper money of the United States, and the circulation of spurious gold and silver coins; to what officer should it be referred for direct action?

(Specimen division question..)

- Q. I. To what divisions of the Secretary's office are compromise cases sent, and what class to each?
- Q. II. To what division are requisitions for flags for public buildings and revenue boats for use of collectors of customs sent?
- Q. III. To what office would you refer a claim for bounty?
- Q. IV. Where would you send a letter from the Secretary of State advising this Department of the receipt by him of information from the United States consul at Timbuctoo that cholera had broken out there?
- Q. V. A letter is received making inquiries relative to the service of a soldier in the war of 1812. To what office should it be referred?
- Q. VI. A letter is received relative to the expenses of the World's Columbian Exposition. To whom should it be referred?
- Q. VII. A letter is received relative to the amount of money paid to seamen on account of prize money paid for the destruction of one of the ships of an enemy during one of the wars of the United States. To what office should it be referred?
- Q. VIII. A letter is received relative to the distinctive paper on which United States securities are printed at the present time. To whom should the letter be referred for direct reply?
- Q. IX. A letter is received relative to the changes in the weights of the gold and the silver dollar. To whom should it be referred?
- Q. X. A letter is received relative to the aggregate cost of the war of the rebellion as shown by the books of the Department. To whom should it be referred for reply?

(Specimen general questions.)

- Q. I. What office would authorize the purchase of scales for use of customs officers?
- Q. II. What division has supervision of matters for the detection and prevention of frauds?
- Q. III. What division authorizes an assistant treasurer to purchase coin scales for his office?
- Q. IV. When a merchant appeals from the decision of a collector of customs in assessing excessive duty, to what division is it charged?
- Q. V. Under whose supervision is the Report of Commerce and Navigation prepared?
- Q. VI. Name two of the appropriations under the control of the Supervising Architect.
- Q. VII. What division furnishes officers under the control of the Treasury Department with the Official Register of the United States.
- Q. VIII. In what bureau is the list of merchant vessels prepared.
- Q. IX. What division affixes the Treasury seal to papers prepared by the Department for authentication?
- Q. X. What office should investigate the matter of steambot collision occurring on inland waters through the negligence of the officers of the vessel?

Division of Special Agents.

(Specimen bureau questions.)

- Q. I. Name the divisions in the office of the Secretary of the Treasury.
- Q. II. What division has charge of matters pertaining to the bonding of warehouses for the storage of dutiable merchandise in bond?
- Q. III. What division has charge of questions relating to appointments and removals?
- Q. IV. What division has charge of questions relating to the sale, purchase, and redemption of Government bonds?
- Q. V. What division is charged with the prevention and detection of frauds on the customs revenue?
- Q. VI. When can an officer of the United States receive special compensation for services relating to seizure of imported merchandise?
- Q. VII. When can a person not an officer of the United States receive special compensation in relation to frauds on the revenue?
- Q. VIII. In what division are estimates of appropriations prepared for the use of Congress?
- Q. IX. When an importer of merchandise claims that he has paid more duties than the law requires, and appeals to the Secretary for redress, what division passes upon the subject?
- Q. X. By whom and under whose instructions are examinations of books and accounts of collectors of customs made?

(Specimen division questions.)

- Q. I. How would a letter to the President of the United States be addressed?
- Q. II. How would an official letter to the Secretary of State be addressed?
- Q. III. What officers are under the direction of the Supervising Special Agent?
- Q. IV. What is first done with the official reports received in the Division of Special Agents?
- Q. V. After action has been taken, what is done with the reports?
- Q. VI. What is done with a report from a special agent relating to the business of other divisions?
- Q. VII. What disposition is made of press copies of letters sent out?
- Q. VIII. What is done in the Division of Special Agents with bonds of common carriers which have been approved?
- Q. IX. How many classes of bonded common carriers are there? and name them.
- Q. X. How are bonded cars secured?

(Specimen general questions.)

- Q. I. What officers are under the direction of the Division of Special Agents?
- Q. II. How many special agents are there, and what is their compensation?
- Q. III. What action will be taken in the Division of Special Agents on a report of misconduct of a customs officer?
- Q. IV. What is done with press copies of letters in the Division of Special Agents?
- Q. V. What are the bonded warehouses?
- Q. VI. What is the difference between warehouses of class 2 and those of class 3?
- Q. VII. What are manufacturing warehouses?
- Q. VIII. What officers have charge of bonded warehouses, and how are they compensated?
- Q. IX. What are bonded common carriers?
- Q. X. How many classes of bonded common carriers are there?

Disbursing clerk's office.

(Specimen bureau questions.)

- Q. I. Where are the checks used by the disbursing officers of the Treasury Department printed?
- Q. II. How is the paper on which disbursing officers' checks printed distinguished from plain paper?
- Q. III. Name the places at which the disbursing clerk of this office has funds on deposit?
- Q. IV. A clerk of Class E (\$1,000) was appointed November 3, 1889, and was promoted to Class I November 12, 1889, and to Class 2 November 27, 1889?
Required: His pay for November 1889. (Use table.)
- Q. V. A clerk of Class 4 was absent during November seven days without pay. Compute his salary for the month with a pay table.
- Q. VI. How does the disbursing officer obtain his funds for the payments made through his office?
- Q. VII. Name five bureaus, the clerical force of which is paid by this office?
- Q. VIII. Name the different kinds of money used by this office in its official payments, besides gold notes.
- Q. IX. How is the paper on which silver certificates are printed distinguished from the United States check paper?
- Q. X. What officers of the Treasury Department audit and revise the pay rolls of the clerical force paid by this office?

(Specimen division questions.)

- Q. I. In case of a lost check, what steps should be taken by the party in interest to procure a duplicate?
- Q. II. What course is taken by the Department previous to the issue of duplicate check?
- Q. III. The disbursing clerk has \$10,000 on account of a certain appropriation; he disburses \$750 and deposits \$25 to the credit of the appropriation to meet an account referred to the Auditor for settlement. State the account on the accompanying blank, and use the additional accompanying blank.
- Q. IV. How often are accounts rendered by the disbursing clerks?
- Q. V. What process do accounts pass through before final settlement, and where are they finally filed?

Q. VI. Take the accompanying account of checks paid by the assistant treasurer at (——) and examine the reported balance.

Q. VII. Fill the accompanying blank pay receipts; one for an advance of \$35, and one for twenty-seven days' pay of a second-class clerk for November, 1889, and show the process by which the roll is prepared for payment.

Q. VIII. In case of an erasure or alteration of a check by a disbursing officer, what action is taken by him?

Q. IX. Where are the checks issued by the disbursing clerk of this office finally filed?

Q. X. Upon what authority and upon whose approval are payments made to the clerical force of the Coast and Geodetic Survey?

(Specimen general questions.)

Q. I. Where are checks used by the disbursing officers of the Treasury Department printed?

Q. II. How is the paper on which disbursing officers' checks are printed distinguished from plain paper?

Q. III. Name the places at which the disbursing clerk of this office has funds on deposit.

Q. IV. A clerk of Class E (\$1,000) was appointed November 3, 1889, and was promoted to Class 1 November 12, 1889, and to Class 2 November 27, 1889.

Required: His pay for November, 1889. (Use table.)

Q. V. A clerk of Class 4 was absent during November seven days without pay. Compute his salary for the month with a pay table.

Q. VI. How does the disbursing officer obtain his funds for the payments made through his office?

Q. VII. Name five bureaus, the clerical force of which is paid by this office.

Q. VIII. Name the different kinds of money used by this office in its official payments besides gold notes.

Q. IX. How is the paper on which silver certificates are printed distinguished from the United States check paper?

Q. X. What officers of the Treasury Department audit and revise the pay rolls of the clerical force paid by this office?

SUPERVISING ARCHITECT.

[Specimen bureau questions, first grade.]

Q. I. For what purpose are inverted arches used in foundations?

Q. II. State the approximate thickness at bottom of a retaining wall sustaining a bank of loose earth 18'-0" high.

Q. III. Describe briefly the construction of a fireproof building.

Q. IV. Two forces of 6 tons each are exerted at right angles against a point. What amount and direction of force is required to keep the point in equilibrium?

Q. V. For what strains must a truss rafter be calculated on which the purlins rest at intermediate points between joints?

Q. VI. What lead is generally allowed on good brickwork?

Q. VII. What form takes the equilibrium curve of a girder uniformly loaded?

Q. VIII. A rectangular wooden beam is to be cut in the middle to allow the passage of a pipe. Where would you cut the beam, at top, middle, or bottom?

Q. IX. A wooden beam, 4 inches wide by 6 inches deep, carries safely a center load of 700 pounds. What center load will a beam of the same material, 4 inches wide by 12 inches deep, carry?

Q. X. What is the maximum deflection allowed in floor beams which carry a plastered ceiling underneath?

(Specimen bureau questions, second grade.)

Q. I. A beam is loaded in center with 50 tons; how much will another beam of the same section material and span bear, if the load is equally distributed and the factor of safety is 4?

Q. II. The effective load of a column is 16 tons, 5 feet from support (A) upon a beam, what will be the transmitted load on (A) and (B) from same, no other load being considered, the span being 20 feet?

Q. III. Draw a cast-iron base, or shoe, or lug, to spread or distribute a heavy load on granite cap of a brick pier without calculating thickness of iron, when it is necessary to have the bottom plate 4 feet square and 2 inches thick, and the column resting on it being 20 inches diameter with 2 inches shell thickness; draw plan, elevation, and section in $\frac{1}{2}$ " scale.

Q. IV. Draw a sketch in pencil of a gargoyle, in 1" scale,

Q. V. Draw a sketch in pencil of a wrought-iron finial, 4 feet high, in 1" scale.

Q. VI. Draw a sketch by free-hand of a dormer window directly in perspective, without constructing it in perspective.

Q. VII. Construct in accidental perspective a single point located 50 feet above the perspective horizon, 30 feet from the picture plane, and 10. feet to the right of a line at right angle to the picture plane in plan drawn from the point of sight, thus. Either construction, with or without ground plan, will be accepted if correct. (Scale, 16 feet to 1 inch.)

Q. VIII. Mark with red ink all members of the truss (diagram below) which are under compressive strain.



Q. IX. If a column, which has a shell of 20 square inches sectional area, is to rest upon a plate girder, of which the webs are $\frac{3}{8}$ " thick each, what provision will you make on the girder for a safe support?

Q. X. Draw a sketch by free-hand of a column bearing the Tuscan character. (It is not required to draw it exactly according to the measurements of Vitruvius or Vignola.)

(Specimen bureau questions, clerical.)

Q. I. When was the force of employes in the office of the Supervising Architect placed within the operations of the civil service rules and regulations?

Q. II. From what branch of the Federal Government is authority for the construction of public buildings under the control of the Treasury Department derived?

Q. III. In what Federal officer is the authority for the construction of a public building under the control of the Treasury Department vested?

Q. IV. Under what authority does the Supervising Architect act in matters pertaining to the construction of public buildings under the control of the Treasury Department?

Q. V. Under the supervision of what chief of division of what Department are estimates for appropriations classified, compiled, indexed, and printed before they are transmitted to Congress?

Q. VI. Through what Federal officer are all estimates for appropriations transmitted to Congress?

Q. VII. When does a specific appropriation for work on a public building under the control of the Treasury Department become available?

Q. VIII. When does a "general appropriation," such as for repairs and preservation of public buildings, become available?

Q. IX. After acquisition by the United States of title to land for a site for a public building, under the control of the Treasury Department, what must be done before expenditures can be made on account of the appropriation for the construction of the building?

Q. X. Before an award of contract is made by the Supervising Architect under proposals received through invitation by public advertisement, what must be done?

(Specimen division questions, first grade.)

Q. I. How wide should the concrete course be to support a wall which transmits a load of 15 tons per lineal foot, when the ground will resist safely a pressure of 2 tons per square foot?

Q. II. How thick should a brick wall be if the brickwork resists safely 9 tons per square foot?

Q. III. Draw a section showing connection of such a wall with concrete course, in $\frac{1}{4}$ -inch scale.

Q. IV. If there are two stories in a building, of which one is to be decorated with Doric and the other Corinthian columns, one over the other, where would you place the latter?

Q. V. What should be the least fall in a vitrified drainpipe?

Q. VI. Show by sketch or plan how you would bond every fifth course of face brick, all courses to show stretches.

- Q. VII. Show part of elevation with Flemish bond (brickwork).
 Q. VIII. How thick should the brickwork backing for a wall with stone ashlar facing be, at least?
 Q. IX. How should the total of weights of a sash compare with the weights of the sash when finished and glazed?
 Q. X. What should be the greatest width of tongued, grooved, and blind-nailed flooring?

(Specimen division questions. Second grade.)

- Q. I. Name the classical Greek orders.
 Q. II. Define "Entablature."
 Q. III. What proportion should the height of a Corinthian column bear to its diameter?
 Q. IV. Should the horizontal or perpendicular lines predominate in a Gothic design.
 Q. V. What are the principal characteristics of the French Romanesque style?
 Q. VI. Which of the three forms of arches exerts the greatest thrust and which the least, semicircular, segmental, or pointed?
 Q. VII. How many bricks are contained in a brick pier 4 feet square and 10 feet high, and about what will be the cost to build such a pier?
 Q. VIII. To what depths should the heads of piles be sunk for foundations of a permanent structure?
 Q. IX. Give ingredients of good concrete; also their proportions.
 Q. X. Should there be ventilation provided on a running trap on main house drain? If so, on the house side or the sewer side?

(Specimen division questions. Iron experts.)

- Q. I. Inertia of a 12-inch I beam is 264 tons. Calculate moment of resistance.
 Q. II. Define "Radius of gyration," and state in calculation for what structural members is the same special value.
 Q. III. A brick dome 40' 0" diameter exerts a thrust of 1 ton per linear foot against supporting wall. Give area of cross section of iron ring required to counteract that thrust, allowing 6 tons fiber strain per square inch.
 Q. IV. A continuous girder over two spans, each 20' 0", carries a uniform load of 1½ tons per linear foot. What is the reaction at central support and at each end support?
 Q. V. What is the bending moment in center of girder, 20' 0" span, 2' 0" high, supporting a uniformly distributed load of 32 tons.
 Q. VI. What is the tension in lower flange of said girders?
 Q. VII. Is a parabolic arched rib-hinged at abutments and loaded uniformly horizontally subject to any bending moment? Give reason.
 Q. VIII. What is the horizontal thrust of an arch 50' 0" span and 10' 0" rise, hinged at abutments and crown, and loaded with 20 tons in center.
 Q. IX. What stresses must pins be calculated to resist?
 Q. X. Where is the maximum bending moment in a semicircular arch loaded uniformly horizontally?

(Specimen general questions.)

- Q. I. In what division of the office of the Supervising Architect are all contracts, "bonds for accepted proposals," leases, and other legal papers prepared?
 Q. II. How many copies of each formal "contract and bond" are prepared?
 Q. III. To whom is each of the several copies of each formal "contract and bond" sent after the same shall have been satisfactorily executed?
 Q. IV. How many copies of each "bond for accepted proposal" are made?
 Q. V. What disposition is made of each of the copies of each "bond for accepted proposal"?
 Q. VI. What two officers engaged upon a building in course of construction are required to give bond for the faithful performance of their official duties?
 Q. VII. After the disbursing agent's bond shall have been executed and approved, to what officer of the Treasury Department is it referred for file?
 Q. VIII. When competitive proposals have been invited and the bidders are required to submit certified checks with the proposals, and the proposals and checks are received at the office of the Supervising Architect, to whom are the certified checks handed for receipt and record?
 Q. IX. When an acceptance of a proposal is made in a case where competitive proposals have been required to be submitted with the proposals and a formal bond, or a formal "contract and bond," is not required by the letter of acceptance, what action

is taken in regard to the certified checks submitted with the proposals of the unsuccessful bidders and the proposal of the successful bidder?

Q. X. When an acceptance of a proposal is made in a case where competitive proposals have been received, and certified checks have been required to be submitted with the proposals, and the letter of acceptance requires a formal bond or a formal "contract and bond," what action is taken in regard to the certified checks submitted with the proposals of the unsuccessful bidders and the proposal of the successful bidder?

FIRST COMPTROLLER.

(Specimen bureau questions.)

Q. I. What is an accountable warrant; by whom must it be signed and by whom countersigned?

Q. II. What warrants may be lawfully signed by an Assistant Secretary of the Treasury?

Q. III. What official papers may the deputy first comptroller lawfully sign in the name of the First Comptroller?

Q. IV. When may services or supplies for the Government be procured without advertising for proposals?

Q. V. When only, and in what manner, may a claim against the United States be lawfully assigned?

Q. VI. Under the decisions of the Supreme Court of the United States and the rulings of the Department, in what cases only may the Comptroller lawfully reopen an account which has been finally settled by a former Comptroller or grant a rehearing thereon?

Q. VII. State briefly the several steps taken in the process of paying a balance found due to an officer of the Government, upon the settlement of his account, after the balance has been certified by the First Comptroller, and where the amount is payable from an appropriation placed by law under the control of the Secretary of the Interior?

Q. VIII. If an officer of the Government, whose bond is filed in the office of the First Comptroller, and whose accounts are settled by the First Comptroller, is in default, in what way does the Comptroller proceed to bring suit, after the accounts of such officer have been finally settled?

Q. IX. For what payments only can the balance of an annual appropriation, remaining unexpended at the expiration of the fiscal year for which such appropriation was made, be lawfully applied?

Q. X. Define a "statement of differences," as the term is understood by the accounting officers of the Government.

(Specimen division questions.)

Q. I. Who approves the bonds of receivers of public moneys, and where are they filed?

Q. II. State the several steps taken in the Treasury Department in the matter of the approval and filing of the bond of a Territorial secretary, which has been properly executed and forwarded to the Secretary of the Treasury.

Q. III. A Territorial secretary deposits with the assistant treasurer of the United States at Chicago a balance due by him to the United States on his account of legislative expenses, and transmits the original certificate of deposit to the Secretary of the Treasury; state briefly the several steps in the process of covering the amount into the Treasury, and crediting the Territorial secretary therewith upon the Register's books.

Q. IV. In what way does a Territorial secretary obtain an advance of money from the Treasury from an appropriation which he is authorized to disburse? State the several steps in the process.

Q. V. In what way are deputy surveyors of public lands paid for services rendered for the Government under surveying contracts.

Q. VI. When does payment of salaries of officers of the Territories of the United States, appointed by the President, commence?

Q. VII. What is the provision of law relating to absence of a Territorial officer from the Territory and the duties of his office?

Q. VIII. For how long a time are governors and secretaries of the Territories appointed?

Q. IX. What is the limitation of law on expenses of printing for any session of the legislature of any of the Territories?

Q. X. How many supervising inspectors of steam vessels does the law authorize, how are they appointed, and what is the salary allowed by law to each?

(Specimen general questions.)

- Q. I. Which of the accounts does the law provide shall be examined and certified by the First Comptroller?
- Q. II. Which of the accounts are examined and certified by the Second Comptroller of the Treasury?
- Q. III. By what Auditor are accounts accruing in and relative to the Department of State settled?
- Q. IV. What officer in the Treasury Department is the general bookkeeper for accounts which are examined and certified by the First Comptroller?
- Q. V. What officer in the Treasury Department is charged by law with the safe-keeping and paying out of the public moneys?
- Q. VI. What is the lawful authority and direction to the proper officer of the United States upon which he pays out moneys from the Treasury?
- Q. VII. What does the Constitution of the United States provide respecting the payment of money from the Treasury?
- Q. VIII. State briefly the several steps pursued in the Treasury Department in the payment of a balance found due on an account which has been examined and certified by the First Comptroller and direction for payment has been given in the Comptroller's certificate.
- Q. IX. How long does an annual appropriation remain available upon the books of the Treasury Department before it is carried to the surplus fund by operation of law?
- Q. X. In the settlement of an officer's account by the accounting officers of the Treasury, what voucher or certificate is filed with the account, showing the balance found due to or from the United States on the previous settlement of the same officer's account, as certified by the First Comptroller?

SECOND COMPTROLLER.

(Specimen bureau questions.)

- Q. I. Name some of the duties of the Second Comptroller.
- Q. II. How is the Second Comptroller appointed?
- Q. III. When the Comptroller disallows a claim, what redress has the claimant?
- Q. IV. State the nature of the accounts received from the Second Auditor for the consideration of the Second Comptroller's office.
- Q. V. State the nature of the chief accounts coming from the Third Auditor's office for the decision of the Second Comptroller.
- Q. VI. Name the accounts received from the Fourth Auditor for the consideration of the Second Comptroller's office.
- Q. VII. John Smith wants a document on file in the Second Comptroller's office. How is he to get it?
- Q. VIII. Give the names and proper titles of the Comptrollers of the Treasury.
- Q. IX. What classes of warrants are issued by the Second Comptroller?
- Q. X. State the requisitions countersigned by the Second Comptroller.

(Specimen division questions.)

- Q. I. When does the pay of an assistant paymaster (Navy) begin?
- Q. II. What officers of the Navy serve four years before becoming entitled to an increased rate of pay?
- Q. III. When is an officer of the Navy, traveling under orders, not entitled to mileage?
- Q. IV. Under the law, what disbursing officers transmit their accounts direct to the accounting officers?
- Q. V. What is the present highest rank in the Navy?
- Q. VI. When is a disbursing officer of the Navy, attached to a ship, not entitled to the services of a clerk?
- Q. VII. Under what circumstances can an acting appointment of a paymaster be made?
- Q. VIII. How can an officer of the Navy, placed on the retired list on furlough pay, be transferred to the retired pay list?
- Q. IX. What is the present annual pay of the colonel commandant of the Marine Corps?
- Q. X. Since June 22, 1874, when is an officer of the Navy entitled to a ration?

(Specimen general questions.)

- Q. I. What books of record are kept by the Army Paymaster's Division of the Second Comptroller's office?
- Q. II. Give the several steps in the process of registering and recording accounts as pursued by this division.

- Q. III. What does the column of amounts in the monthly work reports made by this division represent?
- Q. IV. What does the amount which is certified by the Comptroller upon settlement of a disbursing officer's account represent?
- Q. V. What limit was placed by the legislative, executive, and judicial appropriation act of February 26, 1889, upon the adjustment of the Soldiers' Home accounts?
- Q. VI. How are the commissioners of the Soldiers' Home appointed?
- Q. VII. How are the governor and other officers of the Home appointed?
- Q. VIII. What rate of interest does the permanent fund of the Home, now in the United States Treasury, draw?
- Q. IX. How often is the interest money paid to the Home?
- Q. X. Under what circumstances can the principal sum be drawn upon for the use of the Home?

COMMISSIONER OF CUSTOMS.

(Specimen bureau questions.)

- Q. I. To what appropriations do the moneys collected from fines, penalties, and forfeitures belong?
- Q. II. What power has the Secretary of the Treasury in relation to fines, penalties, and forfeitures?
- Q. III. Out of what appropriation are the awards of compensation paid?
- Q. IV. What returns in relation to fines, penalties, and forfeitures are customs officers required to make?
- Q. V. Give the general course of an account for fines, penalties, and forfeitures collected by a customs officer through the Department.
- Q. VI. What is smuggling?
- Q. VII. For what term are collectors, surveyors, and naval officers appointed? How are they appointed?
- Q. VIII. In what year was the latest tariff act passed?
- Q. IX. What is a port of entry, and what a port of delivery?
- Q. X. What general classes of accounts are adjusted in the office of the Commissioner of Customs?

(Specimen division questions.)

- Q. I. Into what two general classes may fines, penalties, and forfeitures be divided?
- Q. II. Under what act, and by whom, is distribution made of fines, penalties, and forfeitures collected under the provisions of customs laws?
- Q. III. For what one offense may goods become so liable as to give customs officers a share in their proceeds? For what other acts are goods liable to seizure?
- Q. IV. How large a share may a customs officer obtain if allowed by the Secretary of the Treasury, and what is the limit in dollars for information in any one case?
- Q. V. Who is the custodian of seized merchandise before suit is instituted, and who after the suit is begun for condemnation?
- Q. VI. What disposition should court officers make of money collected for fines, penalties, and forfeitures?
- Q. VII. Explain the system of check on disbursing officers by the return known as "Statement of public funds."
- Q. VIII. Explain "Return of moneys received and paid."
- Q. IX. With what is this compared?
- Q. X. What officer of the Treasury Department has charge of matters relating to enrolling, licensing, etc., of vessels?

(Specimen general questions.)

- Q. I. What classes of appointments are recorded in the office of the Commissioner of Customs?
- Q. II. What division of the Secretary's office has charge of appointments?
- Q. III. What are unclaimed goods, as the term is used, in the returns examined by you?
- Q. IV. How long can they remain unclaimed before being liable to sale?
- Q. V. How are subordinate customs officers appointed?
- Q. VI. If unclaimed goods are sold, what becomes of the proceeds?
- Q. VII. What one act is necessary on the part of subordinate officers of the customs before their services are legal and before they become entitled to salaries?
- Q. VIII. To what division of the Secretary's office are requisitions for blanks, etc., sent?
- Q. IX. Name some of the classes of the subordinate employes in the customs service.
- Q. X. What is the compensation of an inspector of customs as distinguished from that of a clerk or deputy collector?

FIRST AUDITOR.

(Specimen bureau questions.)

- Q. I. Name the principal accounts audited in the office of the First Auditor.
- Q. II. By whom only may balances certified by the revising officers in the settlement of accounts be revised?
- Q. III. Under what circumstances may the First Auditor administer oaths to witnesses?
- Q. IV. What officers are charged with the revision of the accounts examined by the First Auditor?
- Q. V. What classes of accounts go to these officers respectively?
- Q. VI. What evidence is required to show that money has been received into the Treasury of the United States?
- Q. VII. What officer is the final custodian of accounts settled by the First Auditor?
- Q. VIII. For what period are balances of annual appropriations available?
- Q. IX. How are values of foreign moneys in accounts estimated?
- Q. X. What is the value fixed by law for the sovereign or pound sterling of Great Britain?

(Specimen division questions.)

- Q. I. Into what two principal classes are debentures and drawbacks divided?
- Q. II. What retentions of duty are kept in each class respectively?
- Q. III. As the precise duty on manufactured articles can not be conveniently fixed, how is the amount of drawback ascertained?
- Q. IV. How long may unclaimed merchandise remain in public store before sale?
- Q. V. How long may bonded merchandise remain in warehouse?
- Q. VI. In case an importer is dissatisfied with the collector's assessment of duty, within what time after the liquidation must he file his protest?
- Q. VII. To what extent must the value of imported merchandise be raised by appraisement to render the merchandise liable to a penalty?
- Q. VIII. What is the penalty, in case it accrues?
- Q. IX. What is immigrant head money or capitation tax?
- Q. X. What is the deceased passenger tax?

(Specimen general questions.)

- Q. I. What is a customs warehouse?
- Q. II. What officer has charge of a United States warehouse?
- Q. III. By whom and to whom are warehouse bonds given to secure duties?
- Q. IV. What does such a bond secure to the United States Treasury?
- Q. V. What is required to cancel a warehouse bond?
- Q. VI. What is a transportation bond?
- Q. VII. How often are warehouse and bond accounts rendered and to what bureau of the Treasury Department?
- Q. VIII. What relation do the customs accounts bear to the warehouse and bond accounts?
- Q. IX. What evidence is required of a collector to cancel bonds taken for merchandise imported into this country and afterwards exported to a foreign country other than Canada or Mexico?
- Q. X. What is a salt bond?

SECOND AUDITOR.

(Specimen bureau questions.)

- Q. I. Name four classes of commissioned officers (civil or military) whose money accounts are audited by the Second Auditor; stating in what division the respective accounts are stated.
- Q. II. What property accounts are settled by the Second Auditor and by what divisions?
- Q. III. Name the divisions to which the following accounts and claims should be respectively referred for settlement:
- Account of contingent expenses of the Army.
 - Claim for deceased Army officers' pay.
 - Claim for supply of beef cattle to Nez Percé Agency.
 - Claim for a soldier's "additional" bounty.
 - Soldier's Home accounts.
- Q. IV. When an account is stated, what is the duty of the Auditor?
- Q. V. What officers issue requisitions on the Treasury for payment of balances certified by the Second Auditor and confirmed by the Second Comptroller? If the

Second Comptroller certify a balance different from that found by the Auditor which stands? What officer has power to change the balance declared by the Comptroller?

Q. VI. How long is an annual appropriation available to pay balances due public creditors? Within what period must such balances have accrued? What becomes of any balance of appropriation remaining after expiration of the period of availability?

Q. VII. (a) What is meant by a "permanent annual" appropriation? Which of the following are annual?

- (b) Fulfilling treaties with Chickasaws.
- (c) Pay of interpreters.
- (d) Indian school buildings.
- (e) Support of Makahs.

Q. VIII. In what cases can Auditors administer oaths?

Q. IX. What is meant by the term "charges," as used to designate a paper on which the statement of a disbursing officer's account is based? Who furnishes it?

Q. X. When a Treasurer's draft has been paid and is returned to the Treasury, where is it filed and with what other document?

(Specimen division questions.—Accountant grade.)

Q. I. What is a requisition? By what officer is it issued in Indian cases, and by whom subsequently acted on?

Q. II. What is a warrant? State what officers act on it?

Q. III. If a balance is due an agent under a lapsed appropriation, what must be directed on the "report" in regard to payment? What is the further action taken thereon?

Q. IV. If an agent has gone out of service, how is a check issued by him while in the service paid?

Q. V. What officers institute and conduct suits against Indian agents? What does this office furnish?

Q. VI. What is the lawful disposition of the following moneys when received by an agent, and under what heads should they be respectively charged in stating his account by the Auditor?

- (a) Rent of Government buildings;
- (b) Proceeds of sales of property not needed for the Indians at an agency;
- (c) Proceeds of sales of subsistence to employes;
- (d) Proceeds of right of way for cattle across reservations;
- (e) Proceeds of sales of hides of cattle bought for Indians.

Q. VII. (a) In case of loss or destruction of property to a large amount at an agency, what is the agent's duty? (b) If the loss is small, what evidence must be filed to prevent charging him with the value?

Q. VIII. What points must be covered by an agent's affidavit as to employes?

Q. IX. What action should be taken on the following items if found in an agent's account?

- (a) He pays fare over a bond-subsidized road;
- (b) He overpays employé A \$1, and underpays employé B by the same amount;
- (c) He charges for a telegram without subvoucher;
- (d) He charges and files a hotel bill at \$6 per day;
- (e) He charges salary prior to date of taking oath of office.

Q. X. The Auditor's certificate of an agent's account shows the following balances: Due the United States:

Contingencies of the Indian Department, 1890.....	\$25. 19
Support of Indian schools, 1889.....	156. 20
Support of Molels, 1890.....	200. 00

381. 39

Due the agent:

Pay of Indian agents, 1889.....	624. 13
Telegraphing and purchase of Indian supplies, 1889.....	13. 09

What requisitions should be called for on the report in order that the account shall close on next settlement?

(Specimen division questions.—Law grade.)

Q. I. What is the character of the labor performed by the Division for the Investigation of Fraud?

Q. II. "A" presented a claim for bounty through his attorney "B," to whom he gave a power of attorney to indorse any check that might be issued. "B" indorsed the check for "A." Was it a legal indorsement, and if not, why not?

Q. III. "A" personated a soldier for bounty; a Treasury certificate or check was

issued, which he assigned to "B," to whom payment was made. Is "B" liable to the Government, and if so, why?

Q. IV. When is prosecution for forgery in pay and bounty claims barred, and under what statute?

Q. V. What is the limit of remedy in a civil action for the recovery of money due the Treasury?

Q. VI. When do the accounts of bonded disbursing officers of the Treasury become *res adjudicata* so as to discharge principal and surety?

Q. VII. Under what circumstances is the Auditor empowered, *ex officio*, to administer oaths in cases pending before his office?

Q. VIII. What class of disbursing agents or officers of the Treasury or Government is exempt from bonding?

Q. IX. Who is the legal custodian of the bonds of the Army, Navy, Indian, and Pension disbursing officers?

Q. X. Under the joint resolution of March 29, 1867, the pay and bounty due in case of a colored soldier were paid to the Commissioner of the Freedmen's Bureau, and the money misappropriated by an agent of the bureau. Have the accounting officers authority to resettle the claim and repay the amount so misappropriated? If not, why not?

(Specimen general questions.)

Q. I. Under late legislation, state for what period the forfeitures by desertion in the regular Army are paid to the Soldiers' Home?

Q. II. Under what laws are these forfeitures paid?

Q. III. What officers of the Government settle these accounts, and where is the money paid?

Q. IV. As the Soldiers' Home accounts are now being settled, how would you dispose of the following case:

A soldier enlisted in Company A, Second Cavalry, July 15, 1879; promoted sergeant August 1, 1880; deserted December 30, 1880, and last paid to August 31, 1880. Due United States, for clothing overdrawn, \$40. A sergeant at desertion. A deserter at large.

Q. V. When a settlement in favor of the Soldiers' Home has been made, what officer is custodian of the papers, and what representative of the Home must be notified of said settlement?

Q. VI. What stoppages or fines are paid over to the support of the Soldiers' Home?

Q. VII. Audit the following cases exactly as you would for reporting to the Second Comptroller:

A soldier enlisted into Company G, First Cavalry, January 1, 1878, discharged by reenlistment January 1, 1883; deserted July 1, 1883; last paid to February 28, 1883. Due soldier for retained pay \$6, and clothing \$12. Apprehended July 16, 1883; \$30 paid for apprehension. Tried by general court-martial and found not guilty of desertion, but of absence without leave. Sentenced to forfeit all pay due at date of desertion and to make good the time lost. Discharged January 1, 1888, by expiration of term of service. A private during service.

Q. VIII. If, instead of discharge, this soldier had again deserted August 31, 1883, how would you report?

Q. IX. Suppose the soldier had been found guilty of desertion by the general court-martial and sentenced to forfeit all pay due or to become due and be dishonorably discharged, and was discharged September 30, 1883, as per sentence?

Q. X. A soldier enlisted in Company B, First Cavalry, July 1, 1880, deserted December 16, 1883, last paid to June 30, 1880. Due soldier for clothing, \$46. Due United States for ordnance and ordnance stores \$150, for camp and garrison equipage \$131. Apprehended March 1, 1884; \$30 paid for apprehension. Again deserted April 15, 1884, taking with him two horses valued at \$75 each. A deserter at large. A private during service.

(Specimen general questions for copyist.)

Q. I. In copying a muster and pay roll, what is most important?

Q. II. What is the rule in copying indorsements made in red ink on muster and pay rolls?

Q. III. What is the rule in copying remarks that appear in lead pencil on the original rolls?

Q. IV. In copying a pay roll the name of the mustering officer is often obscure, where do you find the name for correction?

Q. V. When a name or remark on pay roll can not be obtained, how should it be disposed of?

Q. VI. When an indorsement appears on pay roll similar to the following, "Paid by certificate No. 255896, August 1, 1885," and it is difficult to make it out, where do you find the information?

- Q. VII. What is the difference between a muster and pay roll?
 Q. VIII. In copying a pay roll, what action do you take as to proof of the addition of the rolls?
 Q. IX. What is the rule in reference to interlineation?
 Q. X. Where do you apply for remarks or names of soldiers that may have been torn from a pay roll?

THIRD AUDITOR.

(Specimen bureau questions.)

- Q. I. What classes of accounts are settled by the Third Auditor?
 Q. II. By whom are they transmitted to the Third Auditor for settlement?
 Q. III. What action, if any, do the accounts undergo before they are transmitted for settlement?
 Q. IV. What accounts are kept upon the books of the Third Auditor?
 Q. V. What class of claims of States does the Third Auditor settle?
 Q. VI. An "annual appropriation" having been made for the support of the Army, and a portion of it remaining unexpended at the close of the fiscal year for which the appropriation was made what payments, if any, can disbursing officers lawfully make out of said balance after the close of the year?
 Q. VII. What is the distinction between an "account" and a "claim"?
 Q. VIII. How are adjudicated military claims paid?
 Q. IX. How are funds drawn from the Treasury and placed subject to the draft of a disbursing officer?
 Q. X. When accounts and claims have been adjusted and the findings certified by the Second Comptroller, what officer is charged by law with the custody of the paper?

(Specimen division questions.)

- Q. I. When a military account is taken up for adjustment, what steps, if any, are taken by the examiner to ascertain whether the officer whose accounts are then in process of adjustment is charged on the books of the Third Auditor with any sum pertaining to the appropriations under the control of the same staff department as those in the account to be adjusted?
 Q. II. A settlement having been made in the Third Auditor's office, to whom is it reported and for what purpose?
 Q. III. If in the adjustment of a quartermaster's account it is found that disbursements were made upon the certificate of another officer that services were rendered and reported to the Quartermaster-General, as required by Army Regulations, or that property purchased by the certifying officer was accounted for, and it should appear that there was an error of fact in the certificate, what action would the examiner take in the case?
 Q. IV. If an officer claims credit in a quartermaster's account for an expenditure from Quartermaster's funds for transportation properly payable from funds appropriated for Signal-Service transportation, how would the matter be adjusted?
 Q. V. If an officer claims credit in a military account for an expenditure properly chargeable against the appropriation out of which it was paid, but the voucher therefor is found insufficient or imperfect, how is it disposed of in the settlement then being made?
 Q. VI. If an officer of the Quartermaster's Department sells condemned property at auction, what disposition does he make of the proceeds of the sale and how is the matter treated in the adjustment of his accounts?
 Q. VII. When an account is adjusted and the finding differs from what the officer claims, how is the difference shown, so that the officer may have an opportunity to make necessary corrections in his accounts?
 Q. VIII. If an officer of the Quartermaster's Department should furnish remote stations of the Signal Service with fuel, or other property necessary for that branch of the service, how would the appropriation for the Quartermaster's Department, out of which the property was paid for, be reimbursed?
 Q. IX. If, in the adjustment of the claims of a State for reimbursement of expenses incurred in aiding in the suppression of the rebellion, an amount is found due the State, what step is taken to pay the same?
 Q. X. If no funds are available to pay the amount found due, what steps are taken to pay the amount certified to be due and how is payment made?

(Specimen of division questions.—Pension cases.)

- Q. I. Upon what authority is the name of a pensioner inscribed on the rolls of the Third Auditor's office?
 Q. II. How many pension agencies are there and where are they located?

- Q. III. Of what does an "account" of a pension agent consist?
- Q. IV. What course is pursued in the examination and settlement of a pension agent's account?
- Q. V. What disposition is made of the accounts and vouchers when returned from the Second Comptroller?
- Q. VI. How often and in what manner are payments made to pensioners?
- Q. VII. If a pensioner is overpaid in June and September and the amount is collected from him by the agent in December of the same year, in what manner should the agent account for the same to the Government?
- Q. VIII. What is the difference between a "restoration" and a "renewal" certificate?
- Q. IX. Timothy Kerney had been paid on certificate No. 137334 at \$4 from August 20, 1864; \$6 from March 3, 1876; and \$10 from August 7, 1878, to September 4, 1887. He is granted a "reissue and increase" at \$6 from August 20, 1864; \$8 from March 3, 1876; \$12 from August 7, 1878; and \$16 from November 4, 1885. How much was due on said "reissue and increase" at the payment made in November, 1887? Give the calculation in full.
- Q. X. Christina Simmons was granted a pension at \$8 per month from February 19, 1864, and \$12 from March 19, 1886, with increase of \$2 per month for each of five children, commencing July 25, 1866, and ending as follows: Samuel C., November 27, 1867; Frederick, December 22, 1872; William J., December 25, 1875; Alice, April 23, 1878; and Mary C., October 19, 1879. How much was due at first payment in October, 1887? Give the calculation in full.

(Specimen general questions.)

- Q. I. Upon what authority is the name of a pensioner placed upon the rolls of the Third Auditor?
- Q. II. Name the different classes of invalid pensioners' certificates.
- Q. III. What is a "restoration" certificate?
- Q. IV. What is a "reissue"?
- Q. V. Name the different classes of Army pensioners.
- Q. VI. What rate of pension is allowed survivors and widows of the Mexican war?
- Q. VII. From what date are widows allowed \$12 per month?
- Q. VIII. How often are pensioners paid and to what dates?
- Q. IX. A notice of issue of certificate to a survivor of the Mexican war, giving date of commencement as March 29, 1878, is received. What entry is made or action taken, and why?
- Q. X. John Doe is restored to the rolls, to commence June 4, 1883, and end September 14, 1885. What entry is made and upon what series.

FOURTH AUDITOR.

(Specimen bureau questions.)

- Q. I. In what year was the Navy Department organized?
- Q. II. When was the Fourth Auditor's office established?
- Q. III. What are the duties of the Fourth Auditor?
- Q. IV. How is money appropriated for the use of the Navy Department drawn from the Treasury?
- Q. V. What is prize money?
- Q. VI. By what authority is the pay of enlisted men of the Navy fixed?
- Q. VII. What is an allotment?
- Q. VIII. How is an allotment registered?
- Q. IX. In the event of an officer of the Navy or seaman desiring to allot more than the usual amount allowed (one-half of his salary), how is it accomplished?
- Q. X. How many pension agencies are there in the United States, and at what agencies are Navy pensions paid?

(Specimen division questions.)

- Q. I. When does an officer of the Navy become entitled to sea pay if ordered to sea duty?
- Q. II. If an officer be placed on furlough, to what rate of pay is he entitled?
- Q. III. Under what circumstances do enlisted men of the Navy become entitled to one-fourth additional pay?
- Q. IV. What is the allowance to officers of the Navy in traveling abroad or in the United States under orders?
- Q. V. What does a man forfeit by desertion?

- Q. VI. To whom must the application be made for the removal of the mark of desertion?
- Q. VII. To what office do Navy accounts go from the Fourth Auditor?
- Q. VIII. How are paymasters abroad supplied with funds to meet the necessary expenses of the vessel?
- Q. IX. How many divisions are there in the Fourth Auditor's office?
- Q. X. Under what circumstances do enlisted men in the Navy become entitled to three months' additional pay?

(Specimen general questions used for clerks.)

- Q. I. When is an officer of the Navy entitled to sea pay?
- Q. II. What must be stated in the orders which direct an officer of the Navy to perform shore duty?
- Q. III. For how much time should a seaman who enlisted February 28 receive credit for pay during the quarter in which he enlisted?
- Q. IV. For how many commuted rations could he receive credit?
- Q. V. What is "extra pay for reenlistment under honorable discharge"?
- Q. VI. What addition is made to the monthly pay of men serving in the Navy under a continuous-service certificate?
- Q. VII. How do fleet paymasters on foreign stations procure money for disbursement?
- Q. VIII. From what appropriation do paymasters on foreign stations draw money for disbursement?
- Q. IX. What does the expression "By adjustment of appropriations" signify in the statement of a Navy paymaster's account?
- Q. X. How is the clothing fund of the Navy reimbursed for issues of clothing to enlisted men of the Navy?

(Specimen general questions for copyist.)

- Q. I. To what office should claims for commutation for rations in the Army be referred?
- Q. II. To what office should claims or inquiries in regard to artificial limbs be referred?
- Q. III. What is prize money?
- Q. IV. To whom is it payable?
- Q. V. How and in what proportion is it distributed?
- Q. VI. When was the Fourth Auditor's office established?
- Q. VII. What are the duties of the Fourth Auditor?
- Q. VIII. What disposition is made of the accounts that have been examined by the Auditor and the balances certified by the Comptroller?
- Q. IX. What is an allotment?
- Q. X. What is a "reconciling statement"?

FIFTH AUDITOR.

(Specimen bureau questions.)

- Q. I. When was the Fifth Auditor's office created?
- Q. II. What are the general powers of the Fifth Auditor for determining and adjusting accounts?
- Q. III. The Fifth Auditor is assigned accounts for adjustment arising under which of the Executive Departments?
- Q. IV. What is the substance of the Treasury rule for the guidance of officials in forwarding reports, accounts, certificates of deposit, or papers of like character, and when shall they be accompanied by a letter of transmittal?
- Q. V. Give the substance of Treasury Rule XII, regulating the withdrawal by or the furnishing of accounts or papers in the files of the Department, or copies of the same, to any person?
- Q. VI. How old is the consular service of the United States, and how were United States consuls originally provided for?
- Q. VII. What documents do consuls receive, and from whence, from which they derive their powers?
- Q. VIII. What are the principal duties of consular officers?
- Q. IX. How is a consul's salary affected by his being appointed temporarily to perform diplomatic duty in the absence of the minister?
- Q. X. What diplomatic and consular officers of the United States are at present entitled to receive salary for time "while receiving instructions"?

(Specimen division questions.)

Q. I. What is the provision of law or regulation for adjusting the salary of a consulate during the leave of the principal officer, say for ninety days, in the United States?

Q. II. What would be the effect, if any, on allowance of salary to principal officer on leave if a newly appointed consul should take charge before the expiration of statutory leave of old consul?

Q. III. When would the salary of the principal officer commence again after the lapse of his statutory leave?

Q. IV. If a consul should go on a special mission by order of his Department, prior to his reaching his post of duty, occupying, say, one month in excess of maximum transit, what would be the effect upon his salary as consul?

Q. V. If a consul should be sent by his Department away from his post on special mission, how would his salary be affected thereby?

Q. VI. The masters of what vessels are required to pay United States consular officers the Treasury fees?

Q. VII. What is the amount and character of a consular fee for corrected invoice?

Q. VIII. What is the character of a fee for consular certificate to household effects?

Q. IX. Example of loss by exchange: Gross amount of draft on London £30. Rate of exchange 33½d. The proceeds were received in a foreign coin worth .699. Wanted loss or gain, and how much?

Q. X. If a consul should receive \$2,000 during the year from his consular agencies, \$1,500 of said amount being his half of fees collected at three agencies, no one of them having collected more than \$1,000 per annum, and should deposit \$1,000 in the Treasury, how will the account stand?

(Specimen general questions used for copyists.)

Q. I. In the course of work, as done at present, how would you enter in your monthly report of work the copying by you of one hundred consular reports, and one hundred Alabama judgments?

Q. II. If, in the customary work of the office, you should copy during the month two hundred and fifty consular accounts, and Mrs. R. two hundred, how should you report the number you compared, considering, of course, you and she worked together as usual?

Q. III. What, if any, different course is to be pursued in disposing of an account after copying a Comptroller's certificate differing from the Auditor's?

Q. IV. If several accounts are received by you at the same time, for different fiscal years, for copying in the same record book, which of them should be copied first?

Q. V. In what record book should a consul's account for an interpreter's salary be recorded?

Q. VI. In what record book should an account for "estates of decedents' trust fund" be recorded?

Q. VII. In what record book should an account for loss by exchange on an account of a *chargé d'affaires, ad interim*, be recorded?

Q. VIII. What step next follows the copying and initialing of a report?

Q. IX. If an error should be detected in the copy while comparing, at what point in the progress of the work should it be corrected?

Q. X. What step follows next in the order of work on an account after comparing the copy?

SIXTH AUDITOR.

(Specimen bureau questions.)

Q. I. What accounts are audited by the Sixth Auditor?

Q. II. Into how many classes are post offices divided?

Q. III. By whom are the postmasters at the different classes of post offices appointed?

Q. IV. To what officer and within what time may an appeal be taken from the official decision of the Sixth Auditor?

Q. V. How are surplus postal funds in the hands of a postmaster required to be disposed of?

Q. VI. Into what classes are mail routes divided?

Q. VII. From what officer does the Auditor receive official notice of removals and appointments of postmasters and changes of post offices?

Q. VIII. From what officer does the Auditor receive official information concerning mail routes?

- Q. IX. From what officer does the Auditor receive official information concerning stamp supplies sent to postmasters?
 Q. X. State approximately, the number of post offices in the United States.

(Specimen division questions.)

- Q. I. State in what division you are employed, and what work is done by that division.
 Q. II. Describe briefly the particular work on which you are engaged.
 Q. III. Name the different appropriations made for railroad transportation.
 Q. IV. Name the accounts chargeable to the appropriations for railroad transportation not specified in said appropriation.
 Q. V. In what branch of the Post Office Department is the rate of pay of railroads fixed, and by what means is the same reported to the Sixth Auditor?
 Q. VI. On what is the pay of a railroad for transporting the mails based, and how frequent must the pay be adjusted?
 Q. VII. What is the rate per mile per annum allowed for the use of railway post office cars 40, 45, 50, and 55 to 60 feet in length, respectively?
 Q. VIII. What is the difference between railroad and star service as to the basis of pay?
 Q. IX. If a contractor receives \$480 per annum for carrying mails three times a week over a route 15 miles in length, how much additional pay should he receive in case his service be increased to four times a week over $7\frac{1}{2}$ miles of the route?
 Q. X. What would be the rate of pay per mile per annum on a land-grant railroad, under subsequent laws, whose rate of pay is fixed at \$100 per mile per annum under the act of March 3, 1873?

(Specimen general questions.)

- Q. I. When the domestic money orders and postal notes have passed the inspecting division, what is next done with them?
 Q. II. What are the duties of the domestic money order and postal note assorters?
 Q. III. How should the checkers proceed to verify money orders and postal notes when received from the assorters?
 Q. IV. What should a checker do with a domestic money order that is not properly signed and stamped by the postmaster?
 Q. V. By whom must a domestic money order be signed to be a legal voucher?
 Q. VI. When a money order is repaid to the payee, what must the postmaster write across its face in order that it may be passed by the checker?
 Q. VII. If you found a money order with more than one indorsement, what would you do with it?
 Q. VIII. What is the duty of the checker if the amount of the money order or postal note does not agree with the postmaster's weekly statement?
 Q. IX. To what amount, in one day, can a postmaster issue money orders to the same remitter payable to the same payee?
 Q. X. If a money order is repaid, by whom should the same be signed?

TREASURER.

(Specimen bureau questions.)

- Q. I. What, in brief, are the duties of the Treasurer of the United States?
 Q. II. In what manner are United States notes redeemed, and at what offices and in what amounts?
 Q. III. What constitutes a repayment into the Treasury?
 Q. IV. What is meant by a counter-entry of a receipt into the Treasury, and by whom is it authorized?
 Q. V. In what sums are national-bank notes redeemed, and by whom?
 Q. VI. What legal tender functions pertain to standard silver certificates?
 Q. VII. What steps are taken to get public moneys into the United States Treasury, and by what authority is it paid out?
 Q. VIII. What entry is made in general account when United States currency is forwarded for redemption and new currency sent in return?
 Q. IX. What kind of security is required for the issue of national-bank circulation, and what amount of such currency is allowed to a bank having a capital of \$50,000.
 Q. X. When the Treasurer United States draws his check on the Assistant Treasurer United States, New York, for a deposit of currency or coin in the United States Treasury, what account is charged?

(Specimen of division questions.—Clerks in loan division.)

- Q. I. In what respects do registered bonds differ from coupon bonds ?
- Q. II. How is interest paid on coupon and registered United States bonds of the funded loans of 1881, 1891, and consols of 1907 ?
- Q. III. Give the denomination of coupons and the days of the year when payable on the following loans, viz: (a) Oregon war debt; (b) loan of July and August, 1861; (c) loan of 1863; (d) 5-20s of 1862; (e) 5-20s of June, 1864; (f) 5-20s of 1865; (g) consols of 1867; (h) 10-40s of 1864; (i) funded loan of 1881; (k) funded loan of 1891; and (l) consols of 1907.
- Q. IV. State briefly the duties of the counters of paid coupons.
- Q. V. Prepare on blanks herewith "statements" of the following-described called consols of 1865, received for redemption from the First National Bank of New York: Coupon bonds, \$50s, Nos. 70005 to 70010, inclusive; \$100s, Nos. 124003 and 126999; \$500s, No. 86000; \$1,000s, Nos. 168991 to 169000, inclusive; coupons attached from January 1, 1879, inclusive, on all bonds except \$100 bond No. 126999, which has coupons on from July 1, 1879, inclusive. Registered bonds: \$5,000, No. 10500; \$10,000, Nos. 20401 and 20501, inscribed in the name of John Smith, and properly assigned for redemption for account of Richard Doe.
- Q. VI. Make "statement" of bonds of the 5 per cent. funded loan of 1881 continued at 3½ per cent., included in one hundred and twentieth call, received for redemption from August Belmont & Co., viz:
- (a) Two bonds of \$1,000, one of \$5,000, inscribed in the name of the Treasurer United States, in trust for the First National Bank, Clinton, Iowa, assigned by the Treasurer United States to the bank, and subsequently by August Belmont & Co. to the Secretary of the Treasury for redemption, under a power of attorney from said bank.
- (b) One bond of \$10,000 assigned by the payee, John Smith, trustee, to the Secretary of the Treasury for redemption for account of John Smith.
- Q. VII. Prepare "statement" of bonds of the 3 per cent. loan of 1882, of the one hundred and thirty-fourth call, received for redemption from the payee, First National Bank of Chicago, Ill., properly assigned "for account of the First National Bank of New York N. Y.," viz: one of \$50, two of \$100, one of \$500, and six of \$1,000.
- Q. VIII. Name the loans on which registered interest was formerly and, is now paid by check
- Q. IX. On what condition was interest prepaid under Department Circular No. 90, dated August 3, 1887 ?
- Q. X. When may coupons from called bonds, bearing date subsequent to the date of maturity of the call, be accepted for their full face value ?

(Specimen division questions.)

- Q. I. What interest was obtainable before maturity by the offer contained in Secretary's circular of August 3, 1887, and on what terms ?
- Q. II. State mode of prepayment of interest on coupon and registered bonds. ?
- Q. III. What disposition is made of the rebate deducted in prepayment of interest ?
- Q. IV. The Treasurer receives on November 14, 1887, from the subtreasurer, New York, \$10,000 in canceled coupons, including \$1,000 dated January 1, 1888, paid with a rebate of \$3.56. With what amount is the subtreasurer credited and why ?
- Q. V. On September 28, 1887, the Treasurer received for payment \$8,000 in 4 per cent. bonds (\$2,000 coupon and \$6,000 registered), purchased from John Smith, of Buffalo, N. Y., by the Department at a premium of 25 per cent. The coupon bonds lacked the coupons due October 1, 1887, and the Register certified that on \$4,000 registered bonds the interest due January 1, 1888, had been prepaid. Give the amount due John Smith and a statement of the case sent him with the Treasurer's check, and also state how the transaction was reported to the Cash Division.
- Q. VI. How is the interest paid on registered bonds deposited with the Treasurer United States as security for the circulation of national banks ?
- Q. VII. How is the quarterly interest paid due May 1, 1887, on 3 per cent. bonds included in the one hundred and forty-eighth call, matured that day ?
- Q. VIII. What is done with interest checks paid on an imperfect indorsement ?
- Q. IX. What evidence is required for the acceptance of the indorsement of Richard Doe, attorney, on interest check drawn to order of "trustees of Eureka Lodge, No. 10, I. O. O. F., New York, N. Y. ?"
- Q. X. State the rule governing indorsements of checks for interest on United States bonds registered in the name of a deceased trustee of an estate.

(Specimen division questions, Chief Clerk's Room.)

- Q. I. What, in brief, are the duties of the chief clerk of the United States Treasurer's office ?
- Q. II. What is done with checks, drafts, and money returned unclaimed ?

Q. III. What steps are necessary to be taken to obtain a duplicate of a lost transfer or interest check of Treasury draft ?

Q. IV. What record is kept of such transactions, that is, applications for duplicate checks and drafts, and what is done in each case ?

Q. V. State briefly what disposition is made of all important official letters received by the Treasurer :

Q. VI. What record is kept by the chief clerk as to the history and payment of the officers and employes of the Treasurer's office ?

Q. VII. In the process of the redemption of United States notes and silver certificates, what disposition would you make of a note found to be unsealed ?

Q. VIII. At what stage in their preparation do United States notes or silver certificates have any value as money.

Q. IX. At what rate of discount are mutilated United States notes, gold certificates, and silver certificates redeemed ?

Q. X. What is the nature of circular No. 55, of March 23, 1889, issued by the Treasurer United States.

(Specimen division questions, Cash Room.)

Q. I. Name some of the vouchers paid by the paying teller.

Q. II. What are some of the requirements to be complied with in the indorsements of checks and drafts before being paid ?

Q. III. How are payments made for minor coin forwarded to an assistant treasurer for redemption ?

Q. IV. What distinction or difference is made between the "general" and "transfer" accounts of the Treasurer ?

Q. V. When and how is the registered interest on the public debt paid ?

Q. VI. What is a "transfer order" and for what purpose is it issued ?

Q. VII. How are members of the House of Representatives paid ?

Q. VIII. At what periods and in what way are the transfer accounts of the Treasurer balanced or settled ?

Q. IX. What method is followed by a disbursing officer to open an account with the Treasurer's office.

Q. X. How can a bank procure silver coin from the Treasury, or what regulations govern its issue ?

(Specimen general questions, National Bank Redemption Agency.)

Q. I. What, in brief, is the method or plan of assortment now employed in the National Bank Redemption Agency ?

Q. II. What, in detail, are the duties of the first assorter ?

Q. III. What, in detail, are the duties of the second assorter.

Q. IV. How is the second assorter informed of the special directions for the assortment of the notes of any bank ?

Q. V. How many series of national bank notes are there and what are they called.

Q. VI. Which, if any of them, is treated by the National Bank Redemption Agency as all unfit for circulation ?

Q. VII. What denomination of national bank notes are there in circulation ?

Q. VIII. What fraudulent issues are chiefly to be guarded against in handling national bank notes ?

Q. IX. How, in general, may these be distinguished from genuine notes ?

Q. X. How much of a mutilated national bank note must there be left to make it receivable for full face value, without proof of the destruction of the missing parts ?

(Specimen division questions, National Bank Redemption Agency.)

Q. I. Describe briefly the method or plan of assortment employed in the National Bank Redemption Agency.

Q. II. When and by whom are the notes assorted by denominations ?

Q. III. What, in detail, are the duties of a first assorter and of a second assorter ?

Q. IV. What are "specials" in the first assortment ?

Q. V. What is the largest number of notes of any denomination that may be put into a strap ?

Q. VI. What is the smallest amount that may be put into a strap by a first assorter and by a counter ?

Q. VII. How many series of notes has a bank whose charter has been extended and which was not retiring its circulation at date of extension ?

Q. VIII. Where a bank has only one series of notes and is not retiring its circulation how are its notes separated ?

Q. IX. Where a bank has notes of the old series, series of 1875, and series of 1882, and is not retiring its circulation, how are its notes separated?

Q. X. What separation is made of the notes of a bank designated both "X" and "U" on the assorter's list, and what notes, if any, of such a bank are treated as fit for circulation?

REGISTER.

(Specimen bureau questions.)

Q. I. By what act was the office of the Register created?

Q. II. Define, in general, the duties of the Register, as specified by that and subsequent acts, with reference to accounts.

Q. III. What is the duty of the Register in reference to balances of adjusted accounts?

Q. IV. Specify, in general, the nature of the work performed in the Division of the Receipts and Expenditures.

Q. V. What is an accountable warrant?

Q. VI. What is a settlement warrant?

Q. VII. Describe the nature of the work performed in the Note, Coupon, and Currency Division.

Q. VIII. Specify the United States loans now outstanding upon which interest is paid.

Q. IX. Describe the nature of the work performed in the Division of Loans.

Q. X. For what purpose was the Division of "Interest and Expenses on Loans" created?

(Specimen division questions.)

Q. I. Define the nature of your duties in the Register's office.

Q. II. Enumerate the general classes of accounts received in the Register's office.

Q. III. Specify, in order, the officers auditing and certifying Treasury and judiciary accounts.

Q. IV. Specify, in order, the officers auditing and certifying diplomatic and internal revenue accounts.

Q. V. Specify, in order, the officers auditing and certifying customs accounts.

Q. VI. Specify, in order, the officers auditing and certifying land accounts.

Q. VII. Where do transportation accounts originate?

Q. VIII. Who audits and certifies to said accounts?

Q. IX. On whose order only can accounts be withdrawn from the files of the Register's office?

Q. X. State, in order, the papers constituting an account.

(Specimen general questions.)

Q. I. What is a coupon bond?

Q. II. How many coupons are attached to a coupon bond when issued?

Q. III. What does a coupon represent?

Q. IV. When are coupons redeemable?

Q. V. By whom and where are coupons redeemed?

Q. VI. Through what bureaus of the Treasury Department do redeemed detached coupons pass in transit to Register's office?

Q. VII. Give briefly the general method and manner of handling coupons, the different processes and explanatory reasons therefor, and the successive order of the work observed in preparing them for file when delivered to the Note, Coupon and Currency Division.

Q. VIII. Describe a numerical register and the mode of entering redeemed detached coupons.

Q. IX. Name the month or months of maturing coupons on the coupon bonds of the consols of 1907.

Q. X. Name the month or months of maturing coupons on the coupon bonds of the funded loan of 1891.

COMPTROLLER OF THE CURRENCY.

(Specimen bureau questions.)

Q. I. What reserve is a national bank required to hold and how are banks classified according to the place at which the reserve may be held?

Q. II. In case the reserve falls below the legal requirement what penalty attaches?

Q. III. To what extent, if any, are national bank notes a legal tender?

- Q. IV. What rate of interest may national banks legally charge?
 Q. V. What is the penalty for charging a rate of interest greater than that allowed by law?
 Q. VI. What are the provisions of law relating to dividends?
 Q. VII. What are the provisions of law relating to the extent to which loans may be made to any person, company, corporation, or firm?
 Q. VIII. What is the limit to the indebtedness of a national bank and what the exceptions thereto?
 Q. IX. What reports are national banks required to make to the Comptroller of the Currency?
 Q. X. What, if any, limit does the national bank act place upon taxation of national banks?

(Specimen division questions.)

- Q. I. How do the aggregate resources of State banks, loan and trust companies, savings and private banks, received from official sources, compare with those of national banks?
 Q. II. Give an approximate amount.
 Q. III. How is it that statistics as to State, savings banks, etc., appear in the report of the Comptroller of the Currency?
 Q. IV. How is the information obtained, and how is a deficiency supplied?
 Q. V. Arrange the following items under the appropriate heads of "Resources" and "Liabilities:" overdrafts, State, county, and municipal deposits, current expenses and taxes paid, United States bonds, surplus fund, State bank notes outstanding, dividends unpaid, real estate, furniture and fixtures, bank stock, capital stock, and undivided profits.
 Q. VI. Are the notes of any person, or State banking association, used for circulation and paid out by a national bank, taxable under United States statutes; if so, at what rate?
 Q. VII. What is the present tax on deposits of national banks?
 Q. IX. How, by whom, and for what period is the Comptroller of the Currency appointed, and how and by whom can he be removed?
 Q. X. What are the steps which the law contemplates should precede the appointment of a receiver of a national bank?

(Specimen of division questions.—Division of Issue.)

- Q. I. Give the general character of the books and accounts kept by you in the division of issues, and any other work performed.
 Q. II. Under what two acts are entries of additional circulation now made on the respective journal and ledger accounts?
 Q. III. What accounts of additional circulation were kept prior to 1875, and what was the date of the acts under which entries were made?
 Q. IV. What was the object of posting additional amounts of circulation issued to accounts of States prior to 1875?
 Q. V. What effect did the act passed in 1875 have upon the apportionment of circulation among the States and Territories?
 Q. VI. What issue comes under the head of "Additional circulation to new banks?"
 Q. VII. What difference is there between an issue of currency on bonds deposited and on account of mutilated notes destroyed, as affecting the volume of national-bank currency outstanding?
 Q. VIII. What issues of currency are reported to the United States Treasurer as the basis upon which to calculate the five-per-cent. redemption fund?
 Q. IX. Why are shipments under section 6, act of July 12, 1882, not reported to the Treasurer?
 Q. X. What records do you make of original and duplicate plates engraved by the Bureau of Engraving and Printing?

(Specimen general questions.)

- Q. I. How, by whom, and for what period is the Comptroller of the Currency appointed?
 Q. II. Give in a general way the duties of the Comptroller of the Currency?
 Q. III. Give the names of all those who have occupied the office of Comptroller of the Currency?
 Q. IV. State how many divisions exist in the Bureau of the Comptroller of the Currency, and designate them?
 Q. V. Describe in a general way the work assigned to each division?
 Q. VI. For what period of time is a national bank organized?

Q. VII. If a bank has \$25,000 in bonds on deposit, what amount of circulating notes is it entitled to receive?

Q. VIII. What percentage of the amount of its circulation is each bank required to keep on deposit with the Treasurer of the United States for the redemption of its circulating notes?

Q. IX. How many reports of condition must the Comptroller of the Currency require every association to make during each year?

Q. X. In case a bank becomes insolvent, who appoints the receiver?

COMMISSIONER OF INTERNAL REVENUE.

(Specimen bureau questions.)

Q. I. What is the rate of tax per gallon on distilled spirits, and what special taxes are required of wholesale and retail dealers in distilled spirits?

Q. II. How are fractional parts of a gallon of distilled spirits taxed and what is the exemption?

Q. III. State in round numbers the gross receipts from internal-revenue sources as given in the last report of the Commissioner?

Q. IV. State in a general way the duties of the Commissioner of Internal Revenue under the act to prevent the manufacture or sale of adulterated foods or drugs in the District of Columbia.

Q. V. What is the rate of tax per pound on oleomargarine, and what special taxes are required of manufacturers of oleomargarine, wholesale dealers in oleomargarine, and retail dealers in oleomargarine, respectively?

Q. VI. What are some of the provisions of the pending tariff bill relating to internal revenues?

Q. VII. What is the evidence of the payment of the tax on articles taxed?

Q. VIII. Under what conditions may imported cigars be put upon the domestic market, import duty being paid?

Q. IX. To what Department does the Solicitor of Internal Revenue belong?

Q. X. By whom are assessments of internal-revenue taxes made?

(Specimen of division questions.—Law clerk.)

Q. I. What are the duties of the Solicitor of Internal Revenue?

Q. II. What is the law in regard to compromising internal-revenue cases, and what is the course of procedure after an offer of compromise has been received?

Q. III. What occupations require payment of special-tax, and at what time are such taxes payable?

Q. IV. What rewards are offered for information leading to the detection and punishment of persons violating the internal-revenue laws?

Q. V. What is the law in regard to the release, before judgment, of distilleries seized for violation of law?

Q. VI. What is the law in regard to the destruction of illicit distilleries?

Q. VII. What is the course of procedure on seizure of property valued at \$500 or less?

Q. VIII. What is the limit of time within which prosecutions may be instituted against persons charged with violating internal-revenue laws?

Q. IX. What is the limit of time within which the Commissioner can make assessments of taxes in different cases?

Q. X. What action must the tax-payer take to obtain relief, in case he claims an assessment is erroneous, and within what time must action be taken?

(Specimen general questions.)

Q. I. What is the remedy for official acts and defaults of a deputy collector and acting disbursing agent placed in charge by a vacancy occurring in the office of collector?

Q. II. What officer audits collectors' accounts, and to what officer are these accounts transferred by the auditing officer?

Q. III. What is the minimum penal sum of a storekeeper's or gauger's bond?

Q. IV. State what manufactures internal-revenue officers are positively forbidden to engage in?

Q. V. What is the limit as to number of gaugers and storekeepers, etc., in commission at one time?

Q. VI. Who has the power to suspend a collector of internal revenue for good and sufficient cause?

- Q. VII. What officer may require a collector of internal revenue to execute a new bond, in place of the original bond?
- Q. VIII. What is the maximum net compensation of a collector of internal revenue?
- Q. IX. In whom is the power vested to consolidate collection districts?
- Q. X. Who appoints deputy collectors and how are they compensated for their services?

LIGHT-HOUSE BOARD.

(Specimen bureau questions.)

- Q. I. What is the composition of the Light-House Board?
- Q. II. Name the committees of the Light-House Board.
- Q. III. What officers of the Light-House Establishment are authorized to make disbursements?
- Q. IV. Name the different kinds of fixed aids to navigation.
- Q. V. Name the kinds of floating aids to navigation.
- Q. VI. About how many light-keepers were there in the Light-House Service on June 30, 1890?
- Q. VII. About how much was appropriated for the Light-House Establishment under the general and special estimates for the fiscal year to end June 30, 1891?
- Q. VIII. What is a counter warrant, and how is it used?
- Q. IX. What are the essential requirements of the accounting officers for the passage of accounts under a contract?
- Q. X. What are the necessary prerequisites for building a light-house?

(Specimen division questions.)

- Q. I. By what authority do light-house inspectors and engineers disburse public funds?
- Q. II. What are the different steps by which money is obtained by a light-house disbursing officer for public use?
- Q. III. At what times must light-house disbursing officers render their accounts?
- Q. IV. What is the distinction between a general and a special light-house appropriation?
- Q. V. How long is each class of appropriations available for use?
- Q. VI. In what cases may articles be purchased in open market?
- Q. VII. Who determines whether or not a public exigency exists?
- Q. VIII. From what appropriations may the expense of the repairs of the light-house tenders and light-vessels be defrayed?
- Q. IX. What limit is fixed by law for the salaries of keepers of light-houses?
- Q. X. What is the surplus fund?

(Specimen general questions.)

- Q. I. Of whom does the Light-House Board consist?
- Q. II. What are the duties of the Light-House Board?
- Q. III. What are the general duties of the Naval Secretary of the Board?
- Q. IV. What are the general duties of the Engineer Secretary?
- Q. V. What are fixed and what are floating aids to navigation?
- Q. VI. What are some of each class of floating aids to navigation?
- Q. VII. Of how many districts does the Light-House Establishment consist?
- Q. VIII. What are the official designations of the officers in charge of districts?
- Q. IX. What are the general duties of district inspectors?
- Q. X. What are the general duties of district engineers?

LIFE SAVING SERVICE.

(Specimen bureau questions.)

- Q. I. Who is authorized by law to make regulations for the government of the Life-Saving Service?
- Q. II. What officer has authority to discontinue a life-saving or life-boat station, or house of refuge, and under what circumstances can this authority be exercised?
- Q. III. What disposition may be made of the apparatus, appliances, equipments, and supplies of a discontinued station, and what officer makes such disposition?
- Q. IV. Give the official designation of the officers under whose supervision life-saving stations are constructed, and state how many such officers there are required by law to be and who are eligible to be appointed?

Q. V. What does the law require to be regarded in the appointments of district superintendents, and inspectors and keepers and crews of life-saving stations?

Q. VI. From what source does the authority to establish life-saving stations upon the coasts of the United States emanate?

Q. VII. Upon whom, by law, does the duty of collecting and compiling the statistics of marine disasters devolve?

Q. VIII. What is the General Superintendent required by law to do upon the occurrence of a shipwreck within the scope of the operations of the Life-Saving Service attended with loss of life?

Q. IX. From what source is information derived relative to disasters to American shipping in foreign waters?

Q. X. When is the beach required to be patrolled in daytime?

(Specimen division questions.)

Q. I. Describe, in general terms, an annual contract for supplies for the Life-Saving Service—that is, state what information it embraces when complete.

Q. II. What is a requisition for annual supplies?

Q. III. Describe the printed form furnished by the Department upon which such annual requisitions are prepared.

Q. IV. What additional information is the district superintendent expected to supply in submitting such a requisition?

Q. V. Describe the steps taken to establish a telephone line for the service.

Q. VI. In what districts has the service established telephone lines?

Q. VII. Describe, so far as now established, the organization of the telephone service connected with the Life-Saving Service, naming generally the duties assigned to each employé.

Q. VIII. What is the use of a patrol check, and what conditions make it necessary to substitute the patrol clock for the check?

Q. IX. In what manner are worn out and unserviceable life-saving appliances disposed of?

Q. X. When can purchases be made in the open market?

(Specimen general questions.)

Q. I. Into how many life-saving districts are the sea and lake coasts of the United States divided?

Q. II. Define, in consecutive order, the boundaries of the several life-saving districts.

Q. III. On what waters other than the Atlantic and Pacific Oceans have life-saving stations been established in the United States?

Q. IV. State the different means employed for ascertaining whether the surfmen on patrol have faithfully performed their duty.

Q. V. Who is held directly responsible for the patrol of a life-saving station and is to see that the regulations regarding the same are strictly complied with?

Q. VI. What does a patrolman do upon discovering a wreck or vessel in distress at night?

Q. VII. When is the beach required to be patrolled in the daytime?

Q. VIII. How are the surfmen at a station designated?

Q. IX. When a patrolman from one station fails to meet the patrolman from an adjacent station at the usual place of meeting what is he required to do?

Q. X. What should a complete transcript of a life-saving station journal contain?

BUREAU OF NAVIGATION.

(Specimen bureau questions.)

Q. I. What marine document is granted by the collector of customs to a vessel in the foreign trade?

Q. II. What documents are granted to vessels above 20 tons in the coasting trade?

Q. III. What document is granted to a vessel under 20 tons engaged in the fisheries?

Q. IV. Under what tonnage are vessels exempt from documenting?

Q. V. If a vessel of 40 tons be employed in the coasting trade on the Great Lakes, what documents must be obtained?

Q. VI. If a citizen of the United States purchase a vessel away from her home port, what will be the character of the register issued at the port of purchase, as contradistinguished from a register issued at the home port?

Q. VII. If a foreign vessel be wrecked in waters of the United States and repaired, what must be the nationality of the purchaser to entitle the vessel to documents in the United States?

Q. VIII. If a vessel of the United States is condemned abroad and sold to an alien, what action is taken by the Bureau of Navigation?

Q. IX. Where must a foreign vessel be wrecked in order to entitle her to a register?

Q. X. In the following case, which was submitted to this office, what course should be pursued, viz:

“ALPENA, MICH.

“CUSTOM HOUSE,

“*Port Huron, Mich.:*

“SIR: A client of ours has purchased a ship under the following circumstances: The vessel was owned by two men, partners in running the same. They owed present owner for money loaned. Present owner sued and recovered judgment in justice's court for amount of his claim. Execution was issued and vessel levied upon and sold under execution sale, the judgment creditor bidding in the same. One of the partners refuses to deliver over the papers issued by the customs officer, while the other wants them turned over, and would, if the other would, quitclaim to present owner. The present owner has control of, and has had for upwards of a year, the boat in question. He is very anxious to get the necessary papers to run the vessel. Will your office please advise us what steps must be taken?”

(Specimen division questions.)

Q. I. What letters of the alphabet are employed in assigning signal letters to vessels?

Q. II. How many letters are assigned to any particular vessel.

Q. III. For what time must the official number of a vessel documented in the United States be retained by such vessel?

Q. IV. For what time does a vessel's license remain in force?

Q. V. By what officers are enrollments signed?

Q. VI. How does a collector of customs dispose of registers surrendered?

Q. VII. How is the collector at the port of issue of a register apprised of the surrender of the register at another port?

Q. VIII. What particulars regarding vessels are embodied in the annual list printed by the Bureau?

Q. IX. In what cases only does the annual list specify the name of the managing owner of the vessel?

Q. X. When a vessel has been repaired and enlarged and a new name has been given to her by the owners without authority from the Bureau of Navigation, what course is pursued?

(Specimen general questions.)

Q. I. How should the Secretary of State be addressed in a letter from the Treasury Department?

Q. II. What marine document must a vessel of the United States obtain before engaging in the foreign trade.

Q. III. What officers grant such documents?

Q. IV. What marine document is granted to vessels under 20 tons in burden?

Q. V. What must the nationality of the purchaser of a vessel be to entitle her to marine documents?

Q. VI. What marine papers are issued to yachts of the United States?

Q. VII. Where must a foreign vessel be wrecked in order to entitle her to registry in the United States?

Q. VIII. What proportion of the original cost must be expended on such vessel in repairs to entitle her to papers?

Q. IX. Before what United States officers can foreign-going vessels engage seamen?

Q. X. What masters of vessels must engage their seamen before the officers referred to in the previous question?

BUREAU OF ENGRAVING AND PRINTING.

(Specimen bureau questions.)

Q. I. What is the general business of the Bureau of Engraving and Printing?

Q. II. Name the divisions of the Bureau of Engraving and Printing in which mechanical and manual processes are applied to the sheets in the manufacture of securities, etc.

Q. III. Name several classes of securities, etc., manufactured in the Bureau of Engraving and Printing.

Q. IV. Name the mechanical and manual processes applied to the sheets in the manufacture of stub tobacco stamps.

Q. V. By what mechanical processes is the printing of the securities, etc., performed?

Q. VI. How and from what officer are the supplies used in the manufacture of the securities obtained by the divisions?

Q. VII. What officer is charged with making the deliveries to and taking receipts from the Government Departments for all the securities and other work prepared in the Bureau of Engraving and Printing?

Q. VIII. What officer has charge of the engraved stock used in connection with the work of the Bureau of Engraving and Printing?

Q. IX. How is money provided for the support of the Bureau of Engraving and Printing?

Q. X. By what action of the superintendents of divisions is the Chief of the Bureau informed daily that the division accounts are all correct at the close of work?

(Specimen division questions.)

Q. I. What is the principal clerical work in the office of the Bureau of Engraving and Printing?

Q. II. What are the titles of the appropriations for the "Bureau of Engraving and Printing?"

Q. III. What percentage of the number of impressions printed is allowed plate printers for spoilage?

Q. IV. What is the difference between "monthly basis" and "daily basis" in charging a printer for spoilage?

Q. V. What is the difference between registered and unregistered work?

Q. VI. How would an operative in the Bureau of Engraving and Printing be compensated for temporarily working overtime each day?

Q. VII. What class of papers is kept in the memorandum files of the Bureau of Engraving and Printing?

Q. VIII. Describe the proceedings in the appointment of a printer's assistant.

Q. IX. After a printer's assistant has served a probationary appointment of six months, on what points of her record does the Chief of Bureau report to the Secretary of the Treasury?

Q. X. What positions except the higher offices in the Bureau of Engraving and Printing may be filled without examination under civil service rules?

(Specimen general questions.)

Q. I. What is the general business of the Bureau of Engraving and Printing?

Q. II. Name the divisions in which mechanical and manual processes are applied to the sheets in the manufacture of securities, etc.

Q. III. Name several of the principal classes of securities, etc., manufactured in the Bureau of Engraving and Printing.

Q. IV. What part of the work is executed in the binding division?

Q. V. What is meant by a four-subject impression?

Q. VI. What number of sheets is usually contained in a package of work?

Q. VII. What daily report is made to the office by the binding division?

Q. VIII. To what do the daily statements of the condition of orders for internal-revenue stamps refer?

Q. IX. Name several classes of stamps that are perforated.

Q. X. Name some classes of stamps that are bound.

BUREAU OF STATISTICS.

(Specimen bureau questions.)

Q. I. State briefly the duties of the Bureau of Statistics as administered.

Q. II. Name the various statements received from collectors of customs in regard to foreign commodities brought into this country or passing through the country?

Q. III. When, or about what year, was the first general statistical law passed for the collection of statistics of foreign commerce; to what office of this Department were the duties in connection with it assigned; also state briefly what statistics were to be collected under that law, and how often did the law require statements to be published?

Q. IV. When, or about what year, was the second statistical law, creating the present Bureau of Statistics, passed, and what were some of the material changes which it made in the first general statistical law?

Q. V. Name the regular publications of the Bureau of Statistics.

Q. VI. From what sources does the Bureau of Statistics derive the data from which its publications on foreign commerce and internal commerce are prepared?

Q. VII. How were foreign goods, passing across United States territory from one country to another, treated in the United States statistical accounts prior to the act creating the Bureau of Statistics, in 1866, which required separate statements of such merchandise passing in transit through the United States?

Q. VIII. Name some of the countries which furnish the largest portion of our sugar, coffee, and tea.

Q. IX. During the last and current fiscal years has the value of the imports of merchandise or the value of the exports of merchandise preponderated?

Q. X. From what sources do collectors of customs derive their data for their statements of exports?

(Specimen division questions.)

Q. I. If our imports were valued at their cost landed on our shores, what are some of the principal items of expense attached to their importation which it would be necessary to add to the values they now bear in our import statistics?

Q. II. Is the larger amount of our duty collected on imports derived from specific or ad valorem rates of duty?

Q. III. When did the last general tariff act take effect, and did it repeal or only modify the prior tariff acts?

Q. IV. What is the distinction between the terms "general imports" and "imports entered for consumption," as used by the Bureau of Statistics?

Q. V. Does the term "entry for consumption," as used in the statistical accounts, imply that the goods were actually consumed in the United States?

Q. VI. On articles imported, nonenumerated or not specially described in the tariff, what are some of the general principles which govern the fixing of the rate of duty?

Q. VII. What kinds of duty are imposed on sugar, on manufactures of silk, and on raw wool, respectively?

Q. VIII. Name four leading articles, or classes of articles, from which our customs revenue is derived.

Q. IX. From what sources do collectors of customs derive the data for their returns of imports; and what are some of the particulars embraced in such data?

Q. X. Name the kinds of duty imposed by our tariff laws on imports.

(Specimen general questions.)

Q. I. State briefly the duties of the Bureau of Statistics as administered.

Q. II. Name the political subdivisions or provinces of the Dominion of Canada as grouped in the statistical accounts of the Bureau.

Q. III. What is the difference between ad valorem and specific duties.

Q. IV. How is the value of domestic commodities exported ascertained?

Q. V. What is the difference between exports of domestic commodities and exports of foreign commodities?

Q. VI. Name the regular monthly statements (including the advance statements) published by the Bureau of Statistics.

Q. VII. What is the meaning of in transit or transshipment trade as distinguished from the import and export trade?

Q. VIII. How are the values of imported merchandise ascertained?

Q. IX. What duty is levied on exported domestic spirits when imported again?

Q. X. Formerly all imports were required to be first entered at an exterior port of the country. In 1870 the law on this subject was changed. What in substance was the change in this particular?

SECRET-SERVICE DIVISION.

(Specimen bureau questions.)

Q. I. Give titles and uses of blanks provided by the Chief of the Secret-Service Division for the use of employés (limited to lettered forms).

Q. II. Give names of cities known as headquarters of officers in charge of districts exclusive of Washington, D. C.

Q. III. Upon what character of work may agents expend money and expect reimbursement from the appropriation made by Congress for sustaining the operations of this division?

Q. IV. How many kinds of circular letters are printed giving information to the public? Give a general outline of the information the circulars contain.

Q. V. Name the titles of the employés in the field.

Q. VI. To whom do agents having charge of districts report? How often and through what medium? What time and subjects should be embraced in each report? What matter *must not* be reported, and what final disposition is made of all such reports?

Q. VII. To whom do agents not having districts in charge report and what use is made of such reports?

Q. VIII. State how agents in the field are held responsible for counterfeit notes, coin, and other property taken by them from criminals or surrendered to them by other persons.

Q. IX. What is the final disposition of all counterfeit notes and coin coming into the possession of the Government through the medium of this division?

Q. X. How are the accounts of agents made up and prepared for the approval of the Assistant Secretary?

(Specimen division questions.)

Q. I. State what rules should govern in indexing reports.

Q. II. What other information should be noted for the records?

Q. III. Should an operative be unable to write his reports or accounts, who may be required to write the same for him?

Q. IV. If a person makes counterfeit money in the western district of Pennsylvania and is arrested in the southern district of New York with counterfeit money in his possession, in what district should he be indicted and for what offense?

Q. V. If you were detailed to make an investigation for the Treasurer of the United States, to whom would you address your report and what expenses would you embody in said report?

Q. VI. When a record is incomplete in some of its details, what are the duties of the record clerk in such a case?

Q. VII. "Facts known and alleged of life record," what information would you enter under this heading in "Description and information of criminals?"

Q. VIII. When is the criminal record of a person finally closed in our books?

Q. IX. A person not already indicted is arrested in the act of making counterfeit money by an agent of this service, recite agent's proper action in the case from time of arrest up to day of trial.

Q. X. Fill the accompanying blank form "A" with the details of a supposititious case.

(Specimen general questions.)

Q. I. State what rules should govern in indexing reports?

Q. II. What other information should be noted for the records?

Q. III. An informer purchases for evidence from John Brown in St. Louis, Mo., twenty counterfeit silver dollars: Brown is subsequently arrested in New Orleans, La., for the offense of selling counterfeit money. In briefing inventory of the property what district and State should be entered as the place of trial and what crime charged?

Q. IV. An inventory of counterfeit money shows the same was purchased of John Doe by Richard Roe, and by Roe turned over to Operative Abbott, who in turn delivers the evidence to United States Attorney Shields. In entering this inventory in the "Index of inventories of property," what names should be used?

Q. V. After the above entry has been made, what name should be checked thus ✓?

Q. VI. How many pages should constitute a volume of an operative's report?

Q. VII. If an operative's report should be written by a hand unknown to you, what would be your duty in the premises?

Q. VIII. What disposition would you make of original correspondence addressed to operatives accompanying their reports when not needed for filing in chief's office?

Q. IX. For what purpose is the "Register of peculiar marks of criminals and suspected persons" kept?

Q. X. What suggestions have you made for improving the methods employed in performing the official duties which specially engage your attention?

MARINE-HOSPITAL SERVICE.

(Specimen bureau questions.)

Q. I. What are the general duties performed by the Marine-Hospital Bureau?

Q. II. From what source is the expense of the Marine-Hospital Service borne?

Q. III. What is the plan of organization of the Marine-Hospital Service, including the names of the various grades of officers?

- Q. IV. What are the general duties of medical officers at a relief station?
- Q. V. What are the general duties of officers at quarantine stations?
- Q. VI. By whom are the appropriations of the service disbursed?
- Q. VII. How must a voucher be made out at a contract relief station to secure payment for the board of seamen?
- Q. VIII. From what source of information is the weekly abstract of sanitary reports compiled?
- Q. IX. What is a relief station of the Marine-Hospital Service?
- Q. X. Under what circumstances do foreign seamen receive relief from the Marine-Hospital Service?

(Specimen division questions.)

- Q. I. What is the minimum period of service aboard a vessel which will entitle seamen (a) of the merchant marine (b) and of the Revenue-Cutter Service to the benefits of the Marine-Hospital Service?
- Q. II. Through whom should the official correspondence of acting assistant-surgeons stationed (a) at first-class stations (b) and at second-class stations be transmitted?
- Q. III. What is the difference between stations of the first, second, and third class?
- Q. IV. The number of deaths during the month of May in a city of 10,960 inhabitants was 37, give annual death rate per 1,000.
- Q. V. Name the districts into which the United States is divided for ease of administration of the Marine-Hospital Service, and name the stations of the first class in each district.
- Q. VI. Of 1,200 men examined for enlistment 25 were found to be color blind and 133 were rejected for other physical disability, give percentage of rejections for each cause.
- Q. VII. What disposition is made of unclaimed money and valuable effects of deceased seamen?
- Q. VIII. What is the daily rate charged foreign seamen for treatment in marine hospitals of the United States and who is charged with the collections of these bills?
- Q. IX. Criticise the inclosed "master's certificate," Form 1914. (Imperfectly filled blank submitted to candidate.)
- Q. X. What monthly reports of relief are forwarded to this Bureau from stations of the first class?
- [There have been no promotions in the Marine-Hospital Service to low-grade clerkships for several years.]

STEAMBOAT INSPECTION.

(Specimen bureau questions.)

- Q. I. Name the necessary qualifications required by law of a supervising inspector-general of steam vessels.
- Q. II. Define briefly the duties of the Supervising Inspector-General as prescribed by law.
- Q. III. Define briefly the duties of a supervising inspector as prescribed by law.
- Q. IV. In case of an accident to the hull or steam machinery of a steam vessel, who comprise the first board or commission of inquiry into the circumstances of the disaster?
- Q. V. By what process are the accounts of the customs officers for inspections verified?
- Q. VI. Describe the general organization of the Steamboat Inspection Service, with the designation or title of its various officers.
- Q. VII. Into how many supervising inspection districts is the United States divided?
- Q. VIII. How many persons compose a local board of inspectors, of steam vessels, and what are the legal titles of the different members of such a board, and what are the general duties of the board?
- Q. IX. When the inspection of a steamer is completed, to whom is the original certificate of inspection sent?
- Q. X. By whom are the inspections of steamers reported to the Department?

(Specimen division questions.)

- Q. I. What do you deem a steam vessel within the meaning of the Revised Statutes?
- Q. II. How many supervising inspectors are provided by law? State the compensation of each and the localities where they are stationed.

Q. III. By what process are the accounts of the customs officers for inspections verified?

Q. IV. Describe the specific duties pertaining to your desk during the time you have been assigned to duty in the office of the Supervising Inspector-General of Steam Vessels.

Q. V. By what general method is the accuracy of the personal expense accounts of inspectors determined?

Q. VI. When inaccuracies are discovered or discrepancies exist between the expense accounts of inspectors composing the board of local inspectors, what is the mode of proceeding before final action is taken in such accounts?

Q. VII. What is the procedure of the office when notified by local inspectors that certain persons named by them have become entitled to per diem and mileage for appearance by summons before such local inspectors at an investigation into the conduct of a licensed officer of steam vessels?

Q. VIII. What is the procedure when discrepancies are found in the name or tonnage of steamers as reported respectively by the supervising inspectors of steam vessels and the collector of customs in their quarterly reports of steamers inspected?

Q. IX. When and where do the board of supervising inspectors of steam vessels assemble and for what purpose?

Q. X. How many local boards of inspectors are there and how are their districts assigned?

(Special general questions.)

Q. I. Name the necessary qualifications required by law of a Supervising Inspector-General of steam vessels?

Q. II. State what colored light is required by law to be carried, respectively, at the foremast-head, the starboard side, and the port side of an ocean-going steamer, and during what portion of the day must they severally be exhibited?

Q. III. In case of an accident to the hull or steam machinery of a steam vessel, who comprise the first board or commission of inquiry into the circumstances of the disaster?

Q. IV. How many supervising inspectors are there?

Q. V. How many officers constitute a board of local inspectors?

Q. VI. Describe the general organization of the Steamboat Inspection Service, with the designation or title of its various officers?

Q. VII. Into how many supervising inspection districts is the United States divided?

Q. VIII. When the inspection of a steamer is completed, to whom is the original certificate of inspection sent?

Q. IX. Describe the specific duties pertaining to your desk during the time you have been assigned to duty in the office of the Supervising Inspector-General of Steam Vessels?

Q. X. By what general method is the accuracy of the personal expense accounts of inspectors determined?

DIRECTOR OF THE MINT.

(Specimen bureau questions.)

Q. I. Give the names and locations of the mints and assay offices of the United States.

Q. II. What is the difference between a mint and an assay office?

Q. III. How are appointments in the mints and assay offices made (exclusive of Presidential appointments)?

Q. IV. How is gold for coinage at mints obtained?

Q. V. How is silver for the coinage of silver dollars obtained?

Q. VI. What amount of silver does the law require to be coined monthly in silver dollars?

Q. VII. How are silver purchases made?

Q. VIII. What accounts are required to be rendered by the superintendent of a mint?

Q. IX. At what institution are minor coins executed?

Q. X. At what assay office of the United States is parting and refining conducted?

(Specimen division questions.)

Q. I. Give the weight and fineness of the gold coins of the United States.

Q. II. Give the weight and fineness of the silver coins of the United States.

Q. III. If a deposit of gold bullion weighs 30.63 troy ounces and contains 926½

thousandths of gold and 63-thousandths of silver, what would be the number of standard ounces of gold and silver contained, 1-99th of the standard weight of gold being deducted from the silver?

Q. IV. What would be the value of the gold in the above deposit, and what of silver, the rate for silver partings being 87 cents per standard ounce?

Q. V. What would be the total charges on the above deposit, the rate for parting being 4 cents per ounce, melting \$1 per thousand ounces or less, and alloy 2 cents per ounce for the copper required for the gold, and what the net value due the depositor?

Q. VI. What is the coining rate of gold per standard ounce and what per fine ounce?

Q. VII. What is the coining rate of silver dollars per standard ounce and what per fine ounce?

Q. VIII. What is meant by seigniorage on coins?

Q. IX. How many silver dollars can be coined out of 859,375 standard ounces of silver?

Q. X. How many gold dollars can be coined out of 43 standard ounces of gold?

NOTE.—There are very few clerks of low grade in the office of the Director of the Mint, and when they are examined questions from the above sets would be given to them.

COAST AND GEODETIC SURVEY.

(Specimen bureau questions.)

[The candidate will select and answer any ten of the following questions.]

Q. I. Give a brief abstract of the history of the Coast and Geodetic Survey from its origin to the present time. Name the Superintendents.

Q. II. How are the funds necessary to carry on the work provided? What do you understand by "itemized appropriations?"

Q. III. Under what general heads is the field work carried on?

Q. IV. When the work is turned into the office how are the original records taken care of? Tell what you know generally of this subject.

Q. V. If you wished to inform yourself on the conduct of the operations of the Survey what books would you consult, and what would you consult to learn about the laws and regulations governing the same? You may name any book or pamphlet giving the general history of the Survey?

Q. VI. What relation does the office of construction of standard weights and measures bear to the Coast and Geodetic Survey, if any? And what connection has the Superintendent with the office of construction of standard weights and measures?

Q. VII. What arrangement is made to place the publications of the Coast and Geodetic Survey before the public? If you wished to see how the charts are arranged, their prices, etc., what publication would you consult?

Q. VIII. What is the relation of this Bureau to the civil service? Tell what you know about the matter.

Q. IX. What is the title of the person at the head of the Survey? Outline the organization of the office.

Q. X. To the head of which of the Executive Departments does the Superintendent of the Coast and Geodetic Survey report?

Q. XI. In what class of work are the naval officers who are doing duty on the Coast and Geodetic Survey engaged?

Q. XII. What are the hours of beginning and closing the day's work in the office generally? If there are any exceptions you may name them?

Q. XIII. What rules are applied to the employes of the Coast and Geodetic Survey office concerning the matter of leave of absence?

(Specimen division questions.—Computer.)

Q. I. Indicate by the usual notation the principal diurnal harmonic components of the tide, the principal semi-diurnal components, also the higher harmonics provided for in Professor Ferrel's tide-predicting machine.

Q. II. What is the characteristic difference between the tides of the Atlantic and Pacific coasts of the United States, and what is the corresponding difference in the relative magnitude of the harmonic component tides?

Q. III. What is the effect of variations in depth and width of tidal rivers upon the amplitude of the tide wave and its velocity of propagation?

Q. IV. What is the effect of progress up a river upon the form of a tide wave and upon the duration of its rise and fall?

Q. V. The times of high and low water at a station in longitude $81^{\circ} 28'$ west from Greenwich are recorded in Eastern Standard time and so used in the reduction. The Washington transits of the moon are taken unmodified from the Ephemeris.

How should the establishments so computed be modified to obtain the local establishments, working to the nearest minute of time?

Q. VI. Taking the mean synodic month equal to 29.53059, ± 0.00001 mean solar days, determine the speed of the mean moon per mean solar hour with the greatest precision the data will warrant. Exhibit the probable error of the result.

Q. VII. The results of six lines of spirit levels, transcribed into an unverified duplicate record, give zero of tide staff below bench mark 11.247, 11.231, 10.262, 11.250, 1.238, 11.348 in meters. The instrument and observer are known to be good; nothing is known of the recorder or the transcriber save this record. How far is staff zero below bench mark, and what is the probable error of the determination? Give reasons for your interpretation and use of the record.

Q. VIII. In the process of finding the amplitude and epoch of a component tide (other than mean solar), the height of the curve tabulated at equal intervals α^b which are aliquot parts of a mean solar day, were used instead of the heights tabulated at intervals which are aliquot parts of the component day, by invariably taking the tabular height nearest in time to the true height at the component hour. Expressing the component tide by

$$h = \sum_{r=1}^{r=\infty} (A_r \cos r\theta + B_r \sin r\theta)$$

determine the factor by which the amplitudes A_r , B_r , so obtained must be multiplied to get the true amplitudes A_r , B_r . Give the factor and its logarithm (to seven places) when $\alpha = 30^m$, for $r = 1, 2, 3, 4, 6$, and 8 .

Q. IX. Show how the mean range of tide can be derived from the harmonic components, when these are known, and thus save the labor of a special reduction for the same.

Q. X. Describe the maxima and minima tide-predicting machine invented by Prof. William Ferrel and used by the Coast and Geodetic Survey in the preparation of the annual Tide Tables for the Atlantic and Pacific coasts of the United States. Show how it may be adapted to the work of predicting hourly or other heights of the sea. Draw rough diagrams when necessary.

(Specimen of division questions.—Draughtsman.)

Q. I. What are the units of measure adopted by the Coast and Geodetic Survey for horizontal distances, for soundings, and for elevations?

Q. II. What is the meaning of contours as used in topography?

Q. III. On what scales are the original sheets usually made and what is meant by the numerical scale of a map?

Q. IV. What methods are used in reducing original field sheets to scale of publication?

Q. V. Describe tersely the manner of constructing a "polyconic projection" for field use in coast and geodetic survey?

Q. VI. How is a projection verified?

Q. VII. Make a drawing* (about 2" square) of an inlet showing high and low water lines, low sand dunes, fresh-water pond, and soundings with 6', 12', and 18' curves at bottom.

Q. VIII. Make the word BASTION in full-sized letters for title to chart on scale of 1:20000.

Q. IX. Make the same word in small Roman letters for the same chart.

Q. X. Make a sample of a sounding note (in stump letter) for same chart.

(Specimen general questions.—Copyist on charts.)

Q. I. What are "sectors," as the word is used in the Chart Division of this office?

Q. II. Of what value is this arrangement to the navigator?

Q. III. What are the four principal classes of buoys as designated by colors?

Q. IV. Describe the numbering, odd or even, of the red buoys and the black, what they are intended to mark, and on which side each should be left on entering port.

Q. V. What are the red and black horizontal striped buoys and the white and black perpendicular striped buoys used for, and how should they be left on entering a harbor?

Q. VI. Represent the ordinary symbols for light-houses, light-vessels, stake-lights, buoys (four classes), wrecks, beacons, and life-saving stations.

*The drawing in VII and the lettering in VIII, IX, and X were subject to criticism under the power of a magnifying glass.

The expression 2' 4", in the Supervising Architect's office, would be read "two feet four inches;" and would not be read "two inches four seconds," as explained in the arithmetics of the country.

Q. VII. What are the four principal classes of charts used in the Survey and the scales of each?

Q. VIII. What are the catalogue numbers within which are included the "coast" charts of the Atlantic coast?

Q. IX. What are the catalogue numbers, stated in hundreds, within which are included the charts of California, Oregon, and Washington? What are they as to Alaska?

Q. X. In correcting charts, if you wish to represent a shoal spot, what arrangement of dots do you generally use to show the curves of one, two, and three fathoms respectively?

ADDITIONAL.—Please give specimens of several kinds of lettering, including plain and fancy, upright and slanting, small and large.

(Specimen general questions.—Clerks.)

Q. I. What are the principal aids to navigation?

Q. II. State what you know of B. and K. buoys as to the side of channels and how numbered?

Q. III. What do H. S. and P. S. buoys indicate—that is, how are they placed?

Q. IV. What do buoys with ball or cage indicate?

Q. V. What is the use of the red sector in light-houses?

Q. VI. How are principal channels marked?

Q. VII. How are minor channels marked?

Q. VIII. How should erasures on charts be made for hand corrections?

Q. IX. What do the three shades of sanding on Coast Survey charts indicate?

Q. X. What is the meaning of port and starboard?

(Specimen general questions.—Clerks in Tidal Division.)

Q. I. Define the following:

(a) High-water lunitidal interval;

(b) Vulgar establishment;

(c) Corrected establishment;

(d) Range of tide.

Q. II. (a) What is the length, in mean solar time, of the mean lunar day?

(b) How many tides occur each lunar day?

(c) How many each solar day?

Q. III. (a) How do you modify a table of Washington lunar transit to adapt it to the meridian of San Francisco?

(b) What is the general rule?

Q. IV. (a) What do you understand by the term "diurnal inequality"?

(b) To what is diurnal inequality due?

(c) On what parts of our coast is this inequality relatively large?

Q. V. (a) In making a "first reduction" of tidal observations, what data are taken from the field record?

(b) From the astronomical ephemeris?

(c) And what tidal elements are deduced therefrom?

Q. VI. (a) Name the three most usual "second reductions."

(b) Which of these is most frequently used for the Atlantic coast?

(c) Which two for the Pacific coast?

Q. VII. (a) Which one of the harmonic tidal components usually has the greatest amplitude?

(b) Which three contribute most to the diurnal inequality?

Q. VIII. Make a "first reduction" of the tidal observations at Eastport, Me., June 22 to July 20, inclusive, 1887. The longitude of Eastport is 67° , that of Washington, 77° .

The examiner will furnish herewith:

1 and 2. Two volumes, rough journals 1 and 2, of the Eastport, Me., tidal observations for 1887;

3. Table of Washington lunar transit for 1887;

4. Four "first reduction" forms.

Q. IX. Make a "second reduction" of the Eastport observations, basing it upon the "first reduction" furnished by the examiner.

The examiner will furnish herewith:

1. "First reduction, station Eastport, Me.," free from errors.

2. Eight "second reduction" forms, blanks (four for high and four for low water).

Q. X. Under which of the Executive Departments does the Coast and Geodetic Survey come?

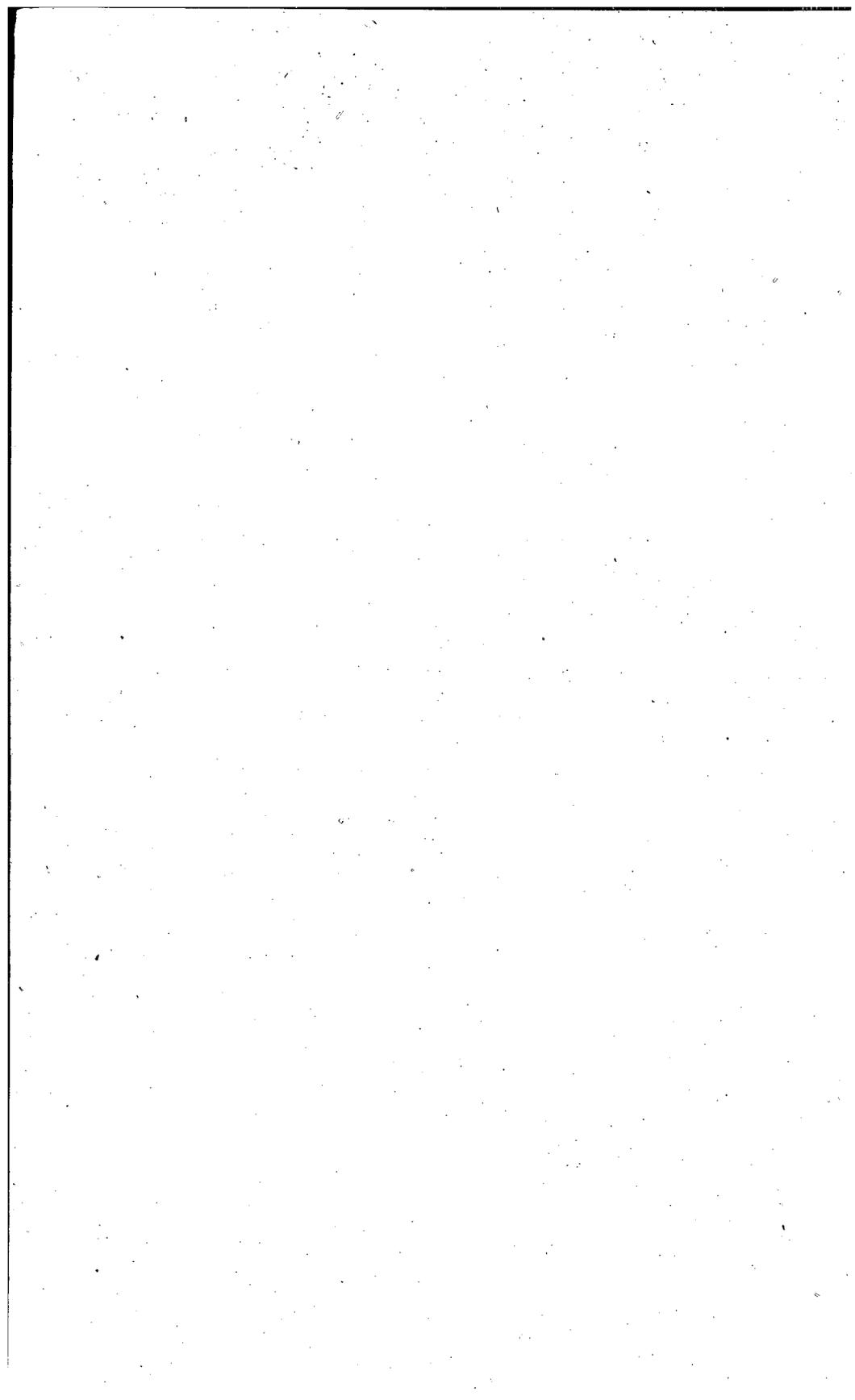


EXHIBIT W.

EXAMINATIONS FOR PROMOTION IN THE TREASURY DEPARTMENT.

STENOGRAPHY OR PHONOGRAPHY.

The candidate, if he shall so elect, may select from the specimens of stenography or phonography given on this sheet any one of the exhibits, and make an accurate translation of the same in long hand; after which he may select another specimen, and translate it into his own system, and then make a long hand translation of the copy—the three to be in parallel columns, line by line. A special credit will be given for an acceptable effort.

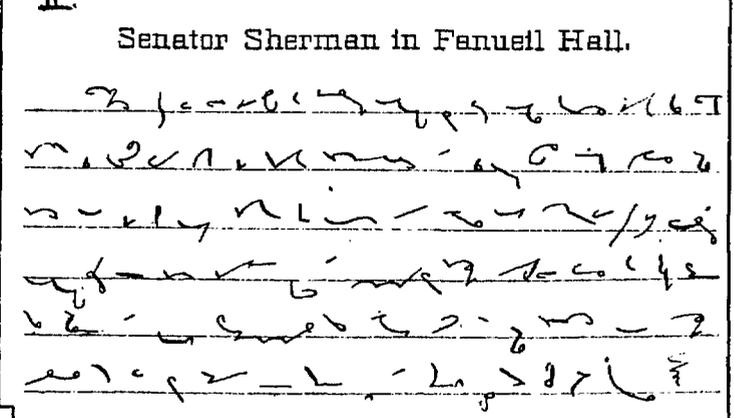
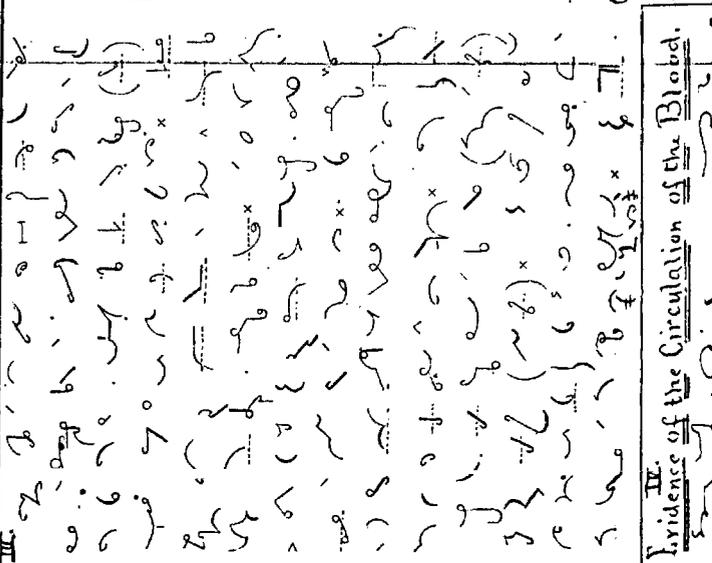
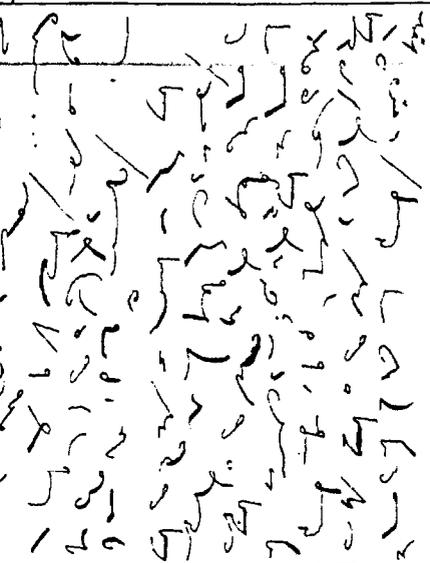
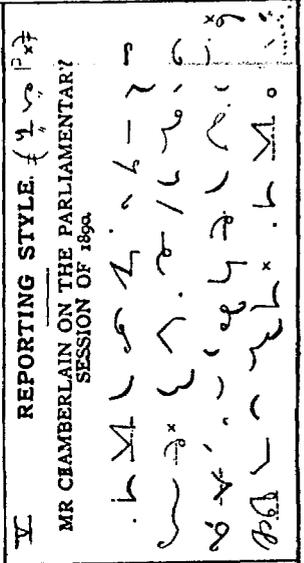
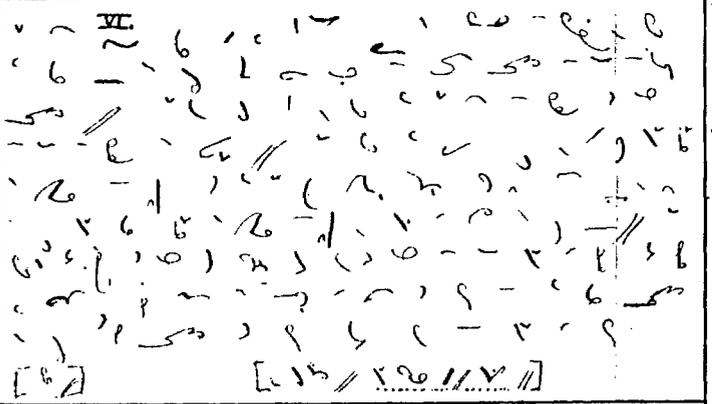
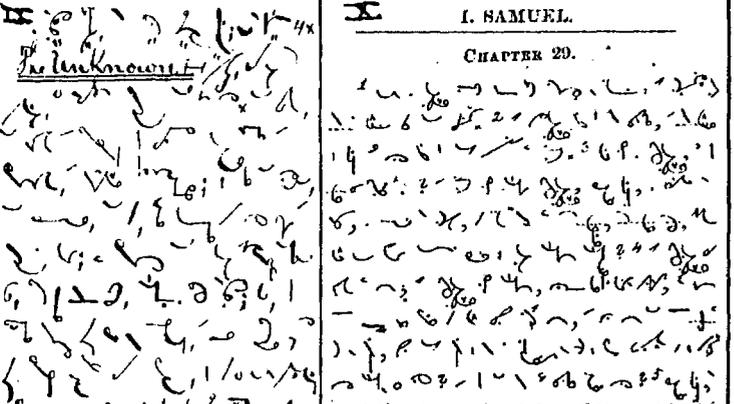
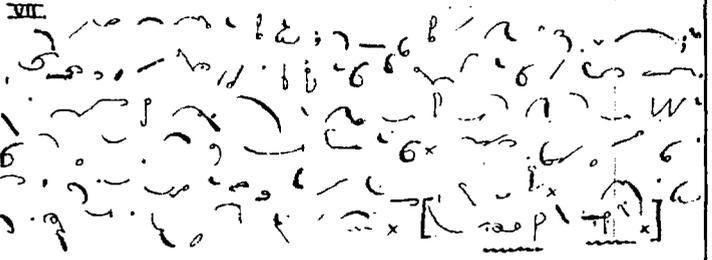
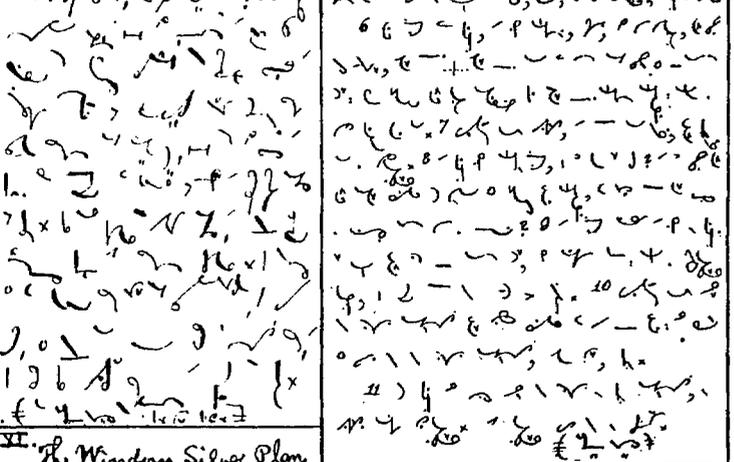
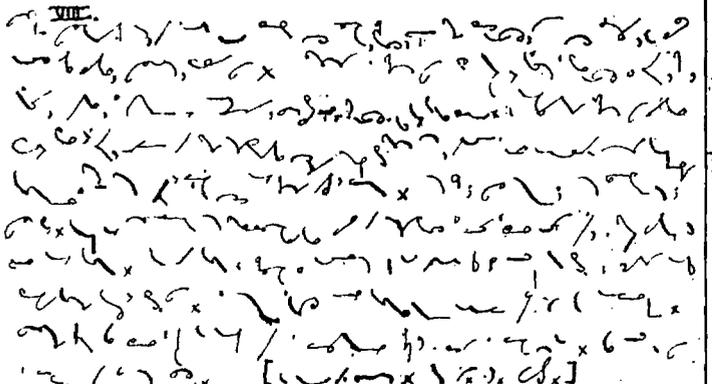
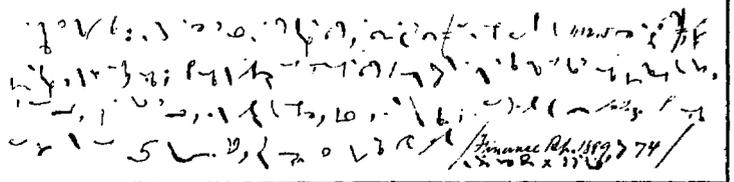
<p>I Extract from Mr. Chamberlain's Speech.</p> 	<p>II Senator Sherman in Fenell Hall.</p> 
<p>III SPEECH OF MR. GLADSTONE ON EDUCATION.</p> 	<p>IV Evidence of the Circulation of the Blood.</p>  <p>V REPORTING STYLE. (1890)</p> <p>MR. CHAMBERLAIN ON THE PARLIAMENTARY SESSION OF 1890.</p> 
<p>VI</p> 	<p>IX The Unknown.</p> 
<p>VII</p> 	<p>X I. SAMUEL.</p> <p>CHAPTER 20.</p> 
<p>VIII</p> 	<p>XI The Windsor Silver Plan.</p> 

EXHIBIT W W.

SPECIAL DICTATION TO TYPEWRITER.

(Specimen of matter read by the examiner to the candidate. A verbatim copy is exacted before the candidate is given the full credit of 100.

PRICE OF SILVER.

The average price of silver in London during the fiscal year 1887, computed from daily dispatches by cable to the Bureau of the Mint, was 44.843 pence, British standard (.925 fine). At the average rate of exchange for the year (4.8590) the equivalent of an ounce of fine silver was in United States money, \$0 98148.

Commencing in April, 1886, a marked decline took place in the price of silver, continuing until early in August it reached 42 pence. The average price in April, 1886, was 46.386 pence, equivalent, at the rate of exchange, to \$1.02032 per ounce fine.

The average price for the month of August, 1886, was 42.310 pence, equivalent to \$0 92333 per ounce fine, a decline of more than 9½ cents an ounce in the short period of four months. The decline was arrested in August by liberal purchase of silver in the London market on French account. The appointment about this time by the British Government of a royal commission to inquire into the recent changes in the relative values of the precious metals probably had a tendency to steady the price. The price commenced to advance in August, 1886, and continued to advance, with slight fluctuations, until January 28, 1887, when it reached its highest point, namely, 47½ pence, equivalent to \$1.03303. The average price for the month of January, 1887, was 46.833 pence, equivalent to \$1.02672 per ounce, fine, a gain since August of nearly 10 cents an ounce, and one-half cent higher than the average for April, 1886.

In January commenced another decline, which continued until June, 1887. The average price for the latter month was 43.963 pence, equivalent to \$0.96383 per ounce fine.

The closing price for the month of June was 44½ pence, equivalent, at par of exchange, to \$0.9659 per ounce fine.

Since the 1st of July the price has varied but little, the lowest price being 43½ pence and the highest 45 pence. The price at the present writing (November 1, 1887) is 43½ pence, equivalent, at the par of exchange, to \$0.9633 per ounce fine, or, at the actual rate of sight exchange, to \$0.9599 per ounce fine.

The price paid by this Bureau on November 1, 1887, for silver purchases for the silver-dollar coinage was \$0.9580 per ounce fine. [Report Director of the Mint, 1889.]

EXHIBIT W W W.

SPECIAL DICTATION TO PHONOGRAPHERS OR STENOGRAPHERS.

(Specimen of matter read by the examiner to the candidate. A verbatim copy is exacted before the candidate is given the full credit of 100.

The candidate must also submit his shorthand notes for file with the examination.)

REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 2, 1889.

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

RECEIPTS AND EXPENDITURES FISCAL YEAR 1889.

The ordinary revenues of the Government from all sources and the expenditures for the fiscal year ended June 30, 1889, were:

Total ordinary receipts.....	\$387,050,058.84
Total ordinary expenditures	281,996,615.60

Leaving a surplus of.....	\$105,053,443.24
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PENSIONS.

The amounts, actual and estimated, for pensions will therefore stand as follows :

Expended for the year ended June 30, 1889	\$95, 624, 779. 00
Appropriated and estimated for the year ending June 30, 1890	97, 758, 700. 00
Estimated for year ending June 30, 1891	98, 587, 252. 00

CIVIL SERVICE.

It is my belief that the personnel and efficiency of the service have been in no way lowered by the present method of appointments to clerical positions in the Department. The beneficial influences of the civil-service law in its practical workings are clearly apparent. Having been at the head of the Department both before and after its adoption, I am able to judge by comparison of the two systems, and have no hesitation in pronouncing the present condition of affairs as preferable in all respects. Under the old plan appointments were usually made to please some one under political or other obligations to the appointee, and the question of fitness was not always the controlling one. The temptation to make removals, only to provide places for others, was always present and constantly being urged by strong influences, and this restless and feverish condition of departmental life did much to distract and disturb the even current of routine work. Under instrumentalities which are now used to secure selections for clerical places the Department has some assurance of mental capacity and also of moral worth, as the character of the candidates is ascertained before examination.

The manifold duties of the Department require the closest application on the part of the Secretary and his assistants, and the freedom from importunity now enjoyed for appointments to places that are within the classified service, and the saving of valuable time heretofore devoted to the distribution of minor patronage, are of very great advantage, and enables these officers to devote more thought to the important questions of administration constantly arising. The clerks received from the Civil Service Commission usually adapt themselves readily to the duties they are called upon to perform, and rank among the most efficient in the Department.

This Department has for the past twenty years conducted examinations under its own regulations for promotions in its service, and employes have been advanced from one grade to the next higher only after having passed a standard examination intended to demonstrate their capability as compared with those who have already reached the higher grades, and to test their familiarity with, and proficiency in, the special work upon which they have been engaged. This system of promotion has worked satisfactorily, and reaches beyond the ascertainment of individual excellence. Clerks have the facts constantly before them that to gratify a laudable ambition for advancement they must always be prepared, as the opportunity for promotion may come at any time, to submit to tests which will disclose their aptitude, their diligence, and their knowledge of the class of work they have been performing. It keeps the service in better form and relieves the appointing power of much persistent persuasion from outside sources to elevate clerks who are illy prepared to fill the higher grades. I take pleasure in referring in this connection to a detailed statement of the examiner, which will be found in the appendix to this report. Among the few positions in the Department excepted from the operation of the civil-service law are the special agents, whose duties are very important and require abilities of a superior order. It has therefore been thought best before appointment to subject the selected applicant to a test of his fitness for the place, and this has been done during the past few months with excellent results. The advisability of pursuing the same course with chiefs of divisions is having serious consideration at this time.

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

WILLIAM WINDOM,
Secretary of the Treasury.

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES:

EXHIBIT X.

TECHNICAL QUESTIONS IN OFFICE.

(Specimen technical questions.—Computer.)

The ten questions printed herewith were prepared under the instructions of the Superintendent of the Coast and Geodetic Survey. They were designed to develop the candidate's special knowledge and fitness for the general and technical work of the Survey. These questions are extra, and beyond the scope of questions generally submitted to candidates under examination for promotion, and were for that reason given a relative weight of 10.

INSTRUCTION.—Copy carefully each question, and give the answers so that each answer may immediately follow the question to which it pertains.

Q. I. In any spherical triangle, angles A, B, C , sides a, b, c , prove—

- (1)
$$\frac{\sin a}{\sin A} = \frac{\sin b}{\sin B} = \frac{\sin c}{\sin C}$$
- (2) $\cos a = \cos b \cos c + \sin b \sin c \cos A$
- (3) $\cos A = -\cos B \cos C + \sin B \sin C \cos a$
- (4) $\cot A \sin C = \cot a \sin b - \cos C \cos b$
- (5) $\cot a \sin c = \cot A \sin B + \cos c \cos B$;

and write down formulæ for solution by logarithms of the following cases:

- (α) Given a, b, c , to find A, B, C .
- (β) Given A, B, C , to find a, b, c .

Finally, write down Napier's Analogies.

Q. II. You are given the ordinary portable transit used in the Coast and Geodetic Survey, a pier of sufficient stability, a sidereal chronometer in order but not running, a pocket compass and declination of the needle, an astronomical ephemeris for the year, the latitude, material for record, and good seeing; you are required to observe for time. Give an account of the preliminary adjustments (include observations for thread intervals with formula for reducing any thread to the mean of the threads) and method of observation.

Q. III. Give a brief description of the instruments employed in telegraphic determination of longitude and their use. What is personal equation, and how is it eliminated by the method of observation?

Q. IV. Given a zenith telescope on a stable pier, a chronometer, a pocket compass with the approximate declination of the needle, an approximate latitude, an astronomical ephemeris for the year, a star catalogue, material for record, and good seeing; you are required to observe for latitude. Describe adjustment of instrument, observations for value of micrometer screw, the selection of stars, the observations for latitude. State the precision of the method and make general or special remarks, as may readily occur to you.

Q. V. Give a brief description of the measurement of horizontal angles with a theodolite, including observations for azimuth. Describe adjustment of instrument and method of observation to eliminate effects of imperfect adjustment. What is twist of station, and how is it eliminated? Can you explain what is meant by "run of micrometer" or "error of runs"?

Q. VI. Name the portable instruments employed in a precise magnetic survey and the operations preliminary or auxiliary to the measurement of the magnetic elements. All adjustments having been made, describe the observations to determine the magnetic elements. Add, in a space not to exceed three pages, general observations upon terrestrial magnetism, the periodic and secular variations of its elements, lunar and solar magnetic tides, etc.

Q. VII. Make a free but accurate translation of the following passages:

"La Terre est un sphéroïde légèrement aplati qui tourne autour de son plus petit axe. L'espace où elle se meut, vide de toute matière, n'oppose aucune résistance capable d'altérer cette rotation. La mécanique nous apprend que dans ces conditions la rotation est éminemment stable, c'est-à-dire qu'elle s'opère autour du même axe avec une parfaite uniformité, malgré les mouvements oscillatoires de l'atmosphère et des mers."

"Le temps est, par rapport à nous, l'impression que laisse dans la mémoire, une suite d'événemens dont nous sommes certains que l'existence a été successive. Le

mouvement est propre à lui servir de mesure ; car un corps ne pouvant pas être dans plusieurs lieux à-la-fois, il ne parvient d'un endroit à un autre, qu'en passant successivement par tous les lieux intermédiaires. Si l'on est assuré qu'à chaque point de la ligne qu'il décrit, il est animé de la même force ; il la décrira d'un mouvement uniforme, et les parties de cette droite pourront mesurer le temps employé à les parcourir. Quand un pendule, à la fin de chaque oscillation, se retrouve dans des circonstances parfaitement semblables, les durées de ces oscillations sont les mêmes, et le temps peut se mesurer par leur nombre. On peut aussi employer à cette mesure, les révolutions successives de la sphère céleste, dans lesquelles tout paroît égal ; mais on est unanimement convenu de faire usage pour cet objet, du mouvement du soleil dont les retours au méridien et au même équinoxe, forment les jours et les années."

Q. VIII. (a) The quantities x_1, x_2, \dots, x_n have the probable errors r_1, r_2, \dots, r_n ; write down an expression for the probable error R of $X = \pm a_1 x_1 \pm a_2 x_2 \pm \dots \pm a_n x_n$ in terms of r_1, r_2, \dots, r_n .

(b) A standard treatise on the adjustment of observations gives the probability curve in the form

$$\varphi(\Delta) = \frac{1}{\mu \sqrt{2\pi}} e^{-\frac{\Delta^2}{2\mu^2}} = \frac{h}{\sqrt{\pi}} e^{-h^2 \Delta^2}$$

and remarks: "Also, from the form of the function $\varphi(\Delta)$ it is evident that the probability of an error Δ will be larger the larger μ is, and *vice versa*." Show how this is evident. Explicate the matter fully.

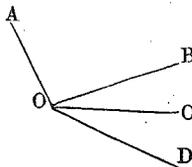
Q. IX. (a) What form is used by geodesists as a reference figure for the earth?

(b) In choosing station points for a chain of triangles what form of triangle is best, other conditions not being unfavorable to its selection?

(c) A spherical triangle $A B C$, sides a, b, c , very small with respect to the radius of the sphere, has a spherical excess ϵ ; a plane triangle $A' B' C'$ has the sides a, b, c , equal to the sides of the spherical triangle each to each. What theorem, known as Legendre's, connects the angles A, B, C, A', B', C' , and the spherical excess ϵ ?

(d) At a station O the following measures of horizontal angles have equal weight:

AOB	=	63° 31' 20".25
AOC	=	101 38 32 .74
BOC	=	33 07 12 .89
COD	=	40 17 59 .16
COA	=	258 21 27 .08
DOA	=	218 03 28 .40



Form the normal equations for the adjustment of these angles; solve and write down the adjusted values of the angles at O .

Q. X. Construct the shade of an oblique cone and its shadow on the horizontal plane. A rough construction will suffice.

EXHIBIT XX.

TECHNICAL ACCOUNT.

[Specimen of a technical account submitted by the Second Auditor to a clerk under examination.]

(Technical questions in office, prepared by the Indian Division of the Second Auditor's office.)

Louis Jones was appointed Indian agent at Yakama Agency June 17, 1886. He filed bond and took oath June 19; took charge of agency July 2. The Senate adjourned August 5, 1886, without confirming his nomination; he continued to act as agent till September 1, when he filed bond under a new appointment, dated August 10. Salary \$2,000 per annum.

He rendered an account to August 31, inclusive, as per account current herewith; his abstract of disbursements showed expenditure under the following heads, on thirteen vouchers:

Pay of Indian agents, 1887	\$333.33
Pay of Indian police, 1887	66.67
Support of Yakamas, 1887	1,675.17
Indian moneys, proceeds of labor, etc	200.00

On examination of his accounts in this office the following items appeared:

The order to travel from Duluth to Fargo was found filed with a travel voucher. An error was made by the agent in carrying the amount disbursed from the abstract, which was correct, to the account current.

A copy of revenue-covering warrant No. 172, fourth quarter, 1886, for \$200 rent, was received from assistant register.

On voucher 2, supplies bought from Wm. Storrs, \$135.16, the receipt was unsigned.

On voucher 7, pay roll of employes, \$900.25; H. Morris, carpenter, at \$700 per annum, was paid from July 1 to August 31, \$118, but the Indian Office approved his service to include August 15 only.

On voucher 10, agent's travel expenses, a charge of \$22 occurred for travel from Rawlins to Cheyenne over the Union Pacific Railway, July 18.

On same voucher the total was \$132.50, but was carried to abstract as \$135.20.

Property accounts showed a sale of hides from cattle bought amounting to \$56.12, not entered on his account current.

State the agent's account; make out a "Statement of differences," "Abstract of disbursements," and "Report" on the forms herewith.

Agent is found chargeable with property, not accounted for, valued at \$152.06.

Property, travel expenses, etc., chargeable to appropriation, "Support, etc., 1887."

He puts in a voucher No. 13, for salary as agent, from July 1 to August 31, inclusive, \$333.33.

Henry Smith's receipt for \$100 is filed.

The book-keeper furnishes "charges" as follows:

DR. July 1, 1886, "Pay of Indian agents, 1887".....	\$300.00
"Pay of Indian police, 1887".....	500.00
July 6, 1886, support of Yakamas, 1887.....	2,500.00
on requisitions 7, 135 and 7, 221 respectively.	
Transfers from R. H. Miroy, July 10, 1886.....	260.00
and from C. H. Dickson, August 1, 1886.....	125.00
Both under "Indian Moneys, Proceeds of Labor, etc."	
A charge through the Northern Pacific Railway, for fare from Duluth to Fargo, July 31, no order being filed, "Support of Yakamas, 1887".....	6.25
CR. Deposit requisitions as follows:	
October 5, 1886, No. 615, Pay of Indian police, 1887.....	50.00
Support of Yakamas, 1887.....	100.00
October 24, 1886, No. 824, Pay of Indian agents, 1887.....	50.00

[The agent's account current was furnished with this question, and the candidate was required to state and report the account, and make a "Statement of Differences."]

EXHIBIT Y.

MISCELLANEOUS CALCULATIONS.

[The following problems are specimens selected from the examinations of clerks of the higher grades, or have been solved by them in their official capacity by direction of their superior officers and in the line of official duty for official uses.]

Q. I. The Secretary of the Treasury, in his monthly report at the close of business, August 31, 1882, stated that the public debt bearing interest for rates above 3 per cent. was as follows: Bonds at $3\frac{1}{2}$ per cent., \$434,252,300; bonds at $4\frac{1}{2}$ per cent., \$250,000,000; and bonds at 4 per cent., \$739,351,450. The Secretary also stated that the available cash in the Treasury at that date was \$141,629,211.22. The New York quotations for the above bonds for that date were as follows: For $3\frac{1}{2}$'s, 101 $\frac{1}{2}$; for $4\frac{1}{2}$'s, 113 $\frac{3}{4}$; and for 4's, 119 $\frac{3}{4}$. If the Secretary determine to retain a cash reserve of \$93,710,780.7825, for the payment of pensions and other extraordinary expenses, and use the balance of the available cash to buy the above bonds at their market values, and to issue new bonds at par in sufficient amount to cover not only the balance of bonds outstanding but also the expense of negotiation (estimated at $\frac{1}{2}$ of 1 per cent. of the new bonds), what rate of interest must the new issue bear to effect an annual saving of \$12,757,226.50 in the annual interest charge?

Give the operation at length.

NOTE.—A relative weight of 8 will be given by the examining board for a correct and full solution of the above problem.

Q. II. The Secretary of the Treasury, in his statement of the public debt at the close of business on August 31, 1882, stated the interest-bearing debt for rates above 3 per cent. as follows:

Bonds at $3\frac{1}{2}$ per cent	\$434,252,300
Bonds at $4\frac{1}{2}$ per cent	250,000,000
Bonds at 4 per cent	739,351,450

The amount of available cash on hand was stated to be \$141,629,211.22.

The New York quotations for the above bonds on that day were: For 3½'s, 101½; for 4½'s, 113½; for 4's, 119½.

If all the available cash, except \$39,700,072.15½, be used to buy the above bonds at market rates and new bonds be issued at par in sufficient amount to cover not only the balance of bonds outstanding but also the expense of negotiation (estimated at ¾ of 1 per cent. of the new loan), what rate of interest must the new issue bear to effect a saving of \$14,253,744.87½ annual interest?

Give the operation at length.

NOTE.—A relative weight of 8 will be given by the examining board for a correct and full solution of the above problem.

Q. III. The following data are taken from the Statistical Abstract for 1881:

	1880.	1881.
Internal revenue	\$124,009,373.92	\$135,264,385.51
Expense of collecting same.....	3,637,105.10	4,327,793.24
Customs revenue.....	186,522,064.60	198,159,676.02
Expense of collecting same.....	6,023,253.53	6,383,288.10
Dutiable imports.....	419,506,091.00	448,061,588.00

The duties being regarded as ad valorem, if, during the year 1882, the dutiable imports, internal revenue, and expenses of collection of each revenue be supposed to increase in the same ratio for each as in the preceding year, by how much must the average ad valorem rate of duty be increased to bring the total expense of collecting both revenues down to 3 per cent. of the total receipts?

Give the operation at length.

All decimals are to be carried to four places.

NOTE.—A relative weight of 8 will be given by the examining board for a correct and full solution of the above problem.

Q. IV. The Secretary of the Treasury has surplus gold coin available for reducing the public debt, and enters the market to buy \$4,000,000 in United States bonds on account of the sinking fund. U. S. 5-20's of 1865 are quoted at 102½; 5-20's of 1867, at 105½; 5-20's of 1868, at 107½; and 10-40's, at 106½. If he buy an equal amount of each kind of security how much gold will it take if its market quotation be 100½?

Give the operation at length.

Q. V. The Secretary of the Treasury, in his monthly report at the close of business July 31, 1878, stated that the public debt bearing interest in coin was as follows: Bonds at 6 per cent., \$733,561,250; bonds at 5 per cent., \$703,266,650; bonds at 4½ per cent., \$246,000,000; and bonds at 4 per cent., \$112,850,000. If this principal remains the same from August 1, 1878, to December 18, 1909, what amount of interest would be saved to the United States by funding it into 4 per cent. bonds? Simple interest, 30 days to the month, and 360 days to the year.

Give the operation at length.

Q. VI. The charges for transportation of national-bank notes redeemed during the fiscal year ended June 30, 1877, were \$189,362.05; the cost of assorting the same was \$167,704.05; the amount assorted was \$214,361,300; and the number of notes was 22,745,548. The express charges were assessed on the associations in proportion to the amount, and the other charges in proportion to the number of their notes redeemed and assorted. A bank, with its circulation all in fives, had redeemed \$18,365. Required, the bank's proportion of expenses.

Give the operation at length.

Q. VII. District of Columbia 3-65's are quoted at 80½ and United States 4's at 100½; if a \$1,000 bond of each security is purchased, what rate of interest will each pay per annum; what will be the difference in the incomes, and what rate will the whole investment pay per annum?

Give the operation at length.

Q. VIII. The Secretary of the Treasury, in his monthly report at the close of business June 30, 1880, stated that the public debt bearing interest in coin was as follows: Bonds at 6 per cent., \$235,780,400; bonds at 5 per cent., \$484,864,900; bonds at 4½ per cent., \$250,000,000; and bonds at 4 per cent., 739,347,800. If this principal remains the same from June 30, 1880, to December 18, 1909, what amount of interest would be saved to the United States by funding it into 4 per cent. bonds? Simple interest, 30 days to the month, and 360 days to the year.

Give the operation at length.

Q. IX. The Secretary of the Treasury has surplus gold coin available for reducing the public debt, and enters the market to buy \$5,000,000 in United States bonds on ac-

count of the sinking fund. The 6's of 1880 are quoted at 101½; 6's of 1881, at 103½; the funded loan of 1881, at 103½; the funded loan of 1891, at 109½; and the consols of 1907, at 108½. If he buy an equal amount of each kind of security, how much gold will it take if its market quotation be 105?

Give the operation at length.

Q. X. The Secretary of the Treasury, in his monthly report at the close of business June 30, 1880, stated that the 6 per cent. bonds of 1881, outstanding on that date, amounted to \$219,459,950. This day, July 14, 1880, the 6 per cents are quoted at 103½ and the 4 per cent. bonds are quoted at 108½. If the Secretary, under law, could enter the market this day, and sell his 4's and with the proceeds of the sale buy up all the 6's, how much interest would be saved to the Government by June 30, 1881?

Give the operation at length.

Q. XI. The Secretary of the Treasury, in the public debt statement for August 31, 1882, reported in part the following items as the current liabilities and available assets of the United States Treasury: Interest due and unpaid, \$1,926,080.07; gold coin in cash, \$95,581,760.58; public debt on which interest has ceased, \$12,472,725.26; standard silver dollars in cash, \$91,166,249; unpaid interest on matured debt, \$500,251.91; fractional silver coin in cash, \$27,990,357.75; outstanding gold certificates, \$4,992,040; silver certificates in cash, \$11,700,330; outstanding silver certificates, \$69,440,210; United States notes in cash, \$10,233,287; outstanding certificates of deposit for United States notes, \$12,000,000; national-bank notes in cash, \$6,200,500; and minor coin in cash, \$88,004.13?

Prepare the balance sheet of the Treasury of the United States in the frame below and show cash balance available September 1, 1882.

Upon completing the account the candidate should sign and return it to the examiner.

[A form for the statement was submitted to candidates, or they were given the option of ruling their own forms.]

NOTE.—The board of examiners will give a relative weight of 4 for a correct exhibit of the above.

Q. XII. There is an ad valorem (on the value) duty on woolen blankets of 35 per cent. and an additional and specific duty as follows: (1) when the goods are valued at not exceeding 30 cents per pound the specific duty is 10 cents per pound; (2) when valued at above 30 cents and not exceeding 40 cents per pound the duty is 12 cents per pound; and (3) when valued above 40 cents and not exceeding 60 cents per pound the duty is 18 cents per pound.

There were entered for importation at the United States custom-houses during the fiscal year ended June 30, 18-9, invoices aggregating as follows: Bales weighing 801 pounds, valued at \$290.50; bales weighing 3,297 pounds, valued at \$1,608.52; and bales weighing 9,110½ pounds, valued at \$2,381.

Required: (1) the number of pounds imported; (2) the value of the blankets imported; (3) the total ad valorem duty; (4) the total specific duty; (5) the aggregate duty; and (6) to estimate the rate per cent. of an ad valorem duty that would produce an equivalent customs revenue from equivalent importations?

Q. XIII. In 1861 a 6 per cent. twenty-year coin bond of the United States, interest payable semiannually, sold on the market for \$0.591 on the dollar; what, on this basis, would have been the market value of a 4 per cent. twenty-eight-year coin bond of the United States, interest payable quarterly?

[This question was referred to the Treasury Department by the chairman of a committee of the United States Senate, who desired the information for use in a discussion on the floor of the Senate. A clerk was ordered to solve the problem.]

Q. XIV. The Secretary of the Treasury, on a requisition of the Comptroller of the Currency, issued to the Bureau of Engraving and Printing 43,000 whole sheets of distinctive paper for the printing of circulating notes, as follows:

For series 1832—two-thirds of the whole number of sheets were for 10, 10, 10, 20; three-sixteenths were for 5, 5, 5, 5; and one forty-eighth was cut for 50, 100.

Of the whole number of sheets 4½ per cent. was allowed for mutilations.

For series 1875—one ninety-sixth was for 10, 10, 10, 10; one ninety-sixth for 20, 20, 20, 20; one ninety-sixth for 20, 20, 50; one ninety-sixth 10, 10, 20, 50; and the remaining sheets were cut and used—one-half for 50, 50, and one-half for 100, 100.

Required: The number of sheets printed of each denomination, the money value of each denomination, the whole number of notes printed, and the aggregate money value of all the notes, and to prove the same by finding the money value of each combination and then the total value.

[The figures 10, 10, 10, 20, should be interpreted to mean, that, of the four notes printed on a full sheet, three notes were for 10's and one note for 20's; and 50, 100, is understood to mean, that for a half-sized sheet, one note was for 50's and one note for 100's.]

EXHIBIT Z.

MISCELLANEOUS MATHEMATICS.

OPTIONAL.—The subjects were selected by a candidate for promotion as a computer in the Coast and Geodetic Survey.

[A relative weight of 8 was given this subject.]

ALGEBRA.

Q. I. Solve the following equations: (a), (b), (c), and (d)

$$(a) (x+1)^2 = x[6 - (1-x)] - 2$$

$$(b) \begin{aligned} bz + cy &= a \\ ax + cz &= b \\ ay + bx &= c \end{aligned}$$

$$(c) \begin{aligned} \frac{1}{x} + \frac{1}{y} - \frac{1}{z} &= a \\ \frac{1}{x} - \frac{1}{y} + \frac{1}{z} &= b \\ \frac{1}{y} + \frac{1}{z} - \frac{1}{x} &= c \end{aligned}$$

$$(d) \begin{aligned} 3x - y + z &= 17 \\ 5x + 2y - 2z &= 10 \\ 7x + 4y - 5z &= 3 \end{aligned}$$

Q. II. Solve the following problem:

At A and B, two coaling stations for United States war ships, the price of coal is \$*p* and \$*q* per ton, respectively. If the distance between A and B is *d* miles, and the expense for travel of the war ships is \$*r* per mile for coal, find the distance from A to a point at sea (in a direct line between A and B) at which it is indifferent to the commander whether he steam for A or for B.

NOTE.—Currents, tides, and winds, or other expenses, are not to be considered.

Q. III. Solve the following equations: (a), (b), (c), and (d)

$$(a) \frac{x+m}{x-m} + \frac{x-m}{x+m} = -\frac{4mn+2n^2}{x^2-m^2}$$

$$(b) (3x+0.5)^2 + (5x-0.5)^2 = 6(3x-0.5)^2 + 4x$$

$$(c) \begin{aligned} x + xy + y &= 47 \\ x - y &= 12 \end{aligned}$$

$$(d) \begin{aligned} \frac{1}{x} + \frac{1}{y} &= \frac{1}{2} \\ \frac{1}{x^2} + \frac{1}{y^2} &= \frac{5}{36} \end{aligned}$$

Q. IV. Solve the following problems: (a) and (b)

(a) The joint stock of two partners, A and B, was \$2,080. A's money was in trade nine months and B's six months, when they shared stock and gain, A receiving \$1,140 and B \$1,260. Required the amount of each man's stock.

(b) The hypotenuse of a right-angled triangle is 3 meters greater than the base and 6 meters greater than the perpendicular. Required the sides of the triangle.

Discuss the problem for all values of the unknown quantity which you find.

Q. V. Dispose of the following expressions: (a), (b), (c), (d), and (e)

$$(a) \text{Expand to 8 terms: } (a-x)^{-6}$$

(b) Simplify $[(-a^{-1})^{-2}]^{-3}$ and express the answer with both positive and negative exponents.

(c) Find the value of $(100^{-1})^{-3}$ in the power of 10 and in the natural numbers.

(d) Add the following:

$$\sqrt{-25} + \sqrt{-49} + \sqrt{-21} - \sqrt{-64} + \sqrt{-1} - \sqrt{-36} \pm 0\sqrt{-2}$$

(e) Remove the negatives and simplify:

$$[(-m-p)^{-2}q]^{-x}$$

DIFFERENTIAL CALCULUS.

Q. VI. Solve the following problems: (a) and (b)

(a) The perimeter of a Norman window in a new public building is $10(\pi + 4)$ feet. What should be its height and breadth that it may admit the maximum amount of light?

NOTE.—A Norman window consists of a rectangle surmounted by a semicircle.

(b) A ship of war is riding at anchor directly southwest of the flagstaff of a fort. The flagstaff is 600 meters from the bow of the vessel. A torpedo boat is steaming at the rate of 10 kilometers an hour towards the bow of the war ship on a line that makes 90° with the line from the bow to the flagstaff. At what rate is the torpedo boat approaching the flagstaff when the boat is 800 meters from the bow of the vessel?

STATICS.

Q. VII. Solve the following problem:

A force of 166 tons is to bear down upon a girder 249 inches long at a point, P, 195 inches from a column, A, 16 feet high. The other end of the girder rests upon another girder at right angles to it at a point 98 inches from a column, B, and 162 inches from a column, C. B and C are each 15 feet high. (The girders are horizontal.)

Required: The transmitted force on A, B, and C, respectively. (The weight of the girders to be omitted.)

Give the operation in full.

(Draw figure to illustrate your solution.)

EXPONENTIAL EQUATIONS.

Q. VIII. Solve the equations (a), (b), (c), (d), and (e).

(a) $x^n = a$

(b) $a^x = b$

(c) $5^x = 15625$

(d) Solve the simultaneous equations:

$$a^{5x} \cdot b^{3x-7} = c^{2y} \quad \dots \quad (1)$$

$$a^y = b^{4x} \quad \dots \quad (2)$$

(e) In the equation, $a^x = b$, if the exponent be taken as + 7 and the logarithm of b be taken as 8.962235078888 , what would be the logarithm of a and the numerical value of a correct to the tenth decimal place?

Use Vega's Tables.

ANALYTICAL GEOMETRY.

Q. IX. Answer the following: (a), (b), and (c)

(a) Give the equations for (1) the straight line; (2) for the circle; (3) for the ellipse.

(b) What curve is represented by the equation, $y^2 = 2px$?

(c) Select from the following equations any two equations and draw their loci:

$$y = x^3 - 2x - 5$$

$$y = x^4 + 2x^3 - 3x^2 - 4x + 4$$

$$y = x^4 + x^3 + x^2 + x + 1$$

INTEGRAL CALCULUS.

Q. X. Solve the following: (a) and (b)

(a) A solid is generated by the uniform motion of a variable square the center of which is always in a straight line. The square begins to form at the point where its perimeter is zero, and expanding moves parallel to itself to its maximum perimeter, and then contracting continues so to move until its perimeter is again zero. The two coordinate sections drawn perpendicular to the plane of the square through the middle of the opposite sides of the square are circles when the complete solid is generated.

Find the volume of the solid generated.

(b) Find the integral of the functions: $du = ax^2 dx + \sqrt{x} dx + \frac{dx}{nx^5} - \frac{x^{-7} dx}{n-1}$, when x alone is variable.

