

By the destructive fire which occurred at Savannah in the year 1820 a large quantity of merchandise in store was destroyed before the bonds, by which the duties had been secured, had become payable; and upon application of the importers, a law was passed prolonging the credit for the period of four years.

The committee consider the case of the petitioner as falling within the principle of the law in the instance of the Savannah importers; more especially as the loss by flood or inundation was not so likely to be insured against as the more ordinary destruction by fire. They therefore beg leave to report a bill.

18TH CONGRESS.]

No. 683.

[1ST SESSION.

DUTY ON STILLLS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 30, 1823.

Mr. McLANE, of Delaware, from the Committee of Ways and Means, to whom was referred the petition of Thomas Finsley, reported:

That in the year 1814 the petitioner was the owner of a *still* of the capacity of 106 gallons, and obtained a license for one year, from the 16th November of the same year, pursuant to the provisions of the act of Congress then existing, for which he had to pay \$1 08 per gallon on the capacity of his still; that after obtaining his license he purchased a large quantity of grain, which was on hand in December, 1814, when, by the act of Congress then passed, an additional duty of 20 cents per gallon was imposed.

The petitioner alleges that, in consequence of this additional duty, he could not distill the grain on hand without great loss, and insists that the license first obtained was in the nature of a contract, which could not be changed during the year, and therefore prays relief.

In the opinion of the committee the case of the petitioner presents no ground for relief. There is certainly no pretext for the supposition that the license partook, in any degree, of the nature of a *contract*, in the sense in which it is alleged.

The duties imposed upon *stills* were a part of a general system of excise which the Government could augment or diminish, or altogether abolish, as the public exigencies might require; and it was the duty of the citizen to regulate his enterprise accordingly.

It would be subversive of the power of the Government to deny it the right to vary its system of taxation, without regard of individual convenience; and the case of the petitioner is not so strong as that of the merchant who projects a foreign voyage upon an existing tariff, which may be doubled before the completion of his enterprise.

The committee, therefore, recommend the following resolution:

Resolved, That the prayer of the petitioner ought not to be granted.

18TH CONGRESS.]

No. 684.

[1ST SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE JANUARY 5, 1824.

TREASURY DEPARTMENT, December 31, 1823.

SIR: I have the honor to transmit a report, prepared in obedience to the "Act supplementary to the act to establish the Treasury Department."

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

WM. H. CRAWFORD.

The Hon. the PRESIDENT OF THE SENATE.

REPORT.

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

1. OF THE PUBLIC REVENUE AND EXPENDITURE OF THE YEARS 1822 AND 1823.

The net revenue which accrued from duties on imports and tonnage during the year 1822 amounted (see statement A) to..... \$20,500,775 91

The actual receipts into the Treasury during the year 1822 amounted to.....		\$20,232,427 94
Viz:		
Customs (statement A)	\$17,589,761 94	
Public lands, exclusive of Mississippi stock (statement D)	1,803,581 54	
Dividends on stock in the Bank of the United States.....	297,500 00	
Arrears of internal duties and direct tax, and incidental receipts, and repayments under act of May 1, 1820 (statement E)	541,584 46	
Making, with the balance in the Treasury on the 1st of January, 1822, of.....		1,681,592 24
An aggregate of		21,914,020 18
The expenditures during the year 1822 amounted (statement F) to.....		17,676,592 63
Viz:		
Civil, diplomatic, and miscellaneous.....	1,967,996 24	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817.....	5,635,188 29	
Naval service, including the gradual increase of the Navy.....	2,224,458 98	
Public debt.....	7,848,949 12	
Leaving a balance in the Treasury on the 1st of January, 1823, of.....		4,237,427 55
The actual receipts into the Treasury during the first three quarters of the year 1823 are estimated to have amounted to.....	16,174,035 26	
Viz:		
Customs	\$15,019,392 74	
Public lands, exclusive of Mississippi stock (statement G).....	657,505 73	
Dividends on stock in the Bank of the United States	350,000 00	
Arrears of internal duties and direct tax, and incidental receipts (statement H).....	102,726 15	
Repaying of advances made in the War Department for services or supplies prior to 1st July, 1816 (see statement H).....	44,410 64	
The actual receipts into the Treasury during the fourth quarter are estimated at.....	4,270,000 00	
Making the total estimated receipts into the Treasury during the year 1823.....		20,444,035 26
And, with the balance in the Treasury on the 1st of January, 1823, forming an aggregate of.....		24,681,462 81
The expenditures during the first three quarters of the year 1823 are estimated to have amounted to (statement I).....	\$11,422,847 30	
Viz:		
Civil, diplomatic, and miscellaneous.....	\$1,510,735 14	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817.....	4,383,715 62	
Naval service, including the gradual increase of the Navy.....	1,776,989 37	
Public debt.....	3,751,407 17	
The expenditures during the fourth quarter are estimated at.....	3,894,559 74	
Viz:		
Civil, diplomatic, and miscellaneous.....	489,704 11	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st January, 1817.....	899,449 93	
Naval service, including the gradual increase of the Navy.....	726,776 46	
Public debt.....	1,778,629 24	
Making the total estimated expenditure of the year 1823.....		15,317,407 04
And leaving in the Treasury, on the 1st of January, 1824, an estimated balance of....		9,364,055 77

After deducting from this sum certain balances of appropriations, amounting to \$2,897,086 47, which are necessary to effect the objects for which they were severally made, or have been deducted from the estimates for the service of the ensuing year, a balance of \$6,466,969 30 remains; which, with the receipts into the Treasury during the year 1824, constitutes the means for defraying the current service of that year.

2. OF THE PUBLIC DEBT.

The funded debt which was contracted before the year 1812, and which was unredeemed on the 1st day of October, 1822, amounted (see statement No. 1) to.....	\$17,189,852 60
And that which was contracted subsequently to the 1st of January, 1812, and was unredeemed on the 1st of October, 1822, amounted (statement No. 1) to.....	75,852,848 58
Making the total amount of funded debt unredeemed on the 1st of October, 1822....	93,042,701 18

	Brought forward.....	\$93,042,701 18
In the fourth quarter of that year there was paid the sum of.....		2,265,673 32
Viz:		
Reimbursement of six per cent. deferred stock.....	\$265,673 32	
Redemption of six per cent. stock of 1820.....	2,000,000 00	
Reducing the funded debt on the 1st of January, 1823, (statement No. 2) to.....		90,777,027 86
From that day to the 1st of October last there was added to the debt—		
In three per cent. stock.....	132 39	
Treasury note six per cent. stock.....	1,561 87	
Treasury note seven per cent. stock.....	135 00	
		1,829 26
Making an aggregate of.....		90,778,857 12
During the same period there was paid in reimbursement of the deferred six per cent. stock.....		327,022 88
Reducing the funded debt on the 1st of October, 1823, (statement No. 3) to.....		90,451,834 24
Since that day there has been added in Treasury note six per cent. stock.....		716 75
Making an aggregate of.....		90,452,550 99
It is estimated that the reimbursement of deferred stock in the fourth quarter of the present year will amount to.....		274,588 85
Which will reduce the funded debt unredeemed on the 1st of January, 1824, to.....		90,177,962 14
The amount of Treasury notes outstanding on the 1st of October, 1823, is estimated (No. 4) at.....		26,122 00
And the amount of Mississippi stock unredeemed on that day (statement No. 5) at....		21,258 87

3. OF THE ESTIMATE OF THE PUBLIC REVENUE AND EXPENDITURE FOR THE YEAR 1824.

It will be perceived that the actual receipts of the year 1823 agree, substantially, with the estimate presented in the last annual report. The only deficiency is in the proceeds of the public lands; and that is understood to have been the consequence of an expectation, generally entertained, that the lands which were relinquished under the act of the 2d of March, 1821, and which are supposed to present the strongest inducements to purchasers, would be brought into market early in the ensuing year; with respect to the customs, however, the anticipations that had been formed, both as to the circumstances which were calculated to have an influence upon their productiveness, and as to the results, have been completely realized. It is believed, therefore, that data, founded upon the same principles as those which governed in forming the estimate for the year 1823, may be satisfactorily presented as the basis of an estimate for the year 1824. With this view the Secretary has the honor to state:

1. That the gross amount of duties on imports and tonnage, which accrued from the 1st of January to the 30th September last, inclusive, is estimated at \$17,800,000, and that of the whole year at \$21,000,000. Of this sum, that portion which accrued in the first half of the year is about \$1,000,000 less than that of the same period in the preceding year, and that which accrued in the first three quarters of the year is estimated at \$1,700,000 less than that of the corresponding quarters of the preceding year.

2. That the debentures issued during the first three quarters of the year 1823 amounted to \$3,412,000, which exceeds the amount issued during the corresponding period of the year 1822 by \$1,500,000; and the amount of debentures outstanding on the 30th of September last, and chargeable upon the revenue of 1824, was \$1,405,000, which is \$500,000 more than was on the same day in 1822 chargeable upon the revenue of 1823.

3. That the value of domestic articles exported from the United States in the year ending on the 30th of September last amounted to \$47,155,711, being \$2,718,368 less than those exported in the year preceding; and the value of foreign articles exported in the year ending on the 30th September last was \$27,530,469, being \$5,244,267 more than those exported in the preceding year.

4. That the aggregate value of the imports into the United States during the year ending on the 30th September last is estimated at \$77,486,432, which is less by \$5,755,109 than those imported in the preceding year.

5. That the amount of custom-house bonds in suit, which, on the 30th of September, 1820, was \$3,130,000, was, on the same day, in the year 1822, \$2,795,000, and in the year 1823, \$2,817,000; whence it appears that, although a reduction of \$313,000 had taken place during the whole period, yet the amount in suit on the 30th of September last was greater by \$22,000 than on the same day of the year preceding.

Upon a consideration of all these facts, and the conclusions deducible from them, the receipts from the customs in the year 1824 may be estimated at \$16,500,000.

A considerable portion of the lands relinquished under the act of the 2d of March, 1821, will be brought into market in the ensuing year; but, as it is yet uncertain to what extent this may be deemed advisable, and as the sale of these lands will probably absorb a great portion of the means of those who are prepared to make investments in the public lands, it is considered prudent not to estimate the receipts from this source of revenue at more than \$1,600,000, although it is believed that they will exceed that sum.

Under these circumstances the receipts of the year 1824 may be estimated as follows:

Customs.....	\$16,500,000 00
Public lands.....	1,600,000 00
Bank dividends.....	350,000 00
Incidental receipts, including arrears of internal duties and direct tax.....	50,000 00
Repayments of advances made in the War Department for services or supplies prior to July 1, 1816.....	50,000 00
Making together.....	\$18,550,000 00

	Brought forward.....	\$18,550,000 00
To which is to be added the sum of.....		6,466,969 30
Remaining in the Treasury, after satisfying all the appropriations chargeable upon the means of 1823; which makes the entire means of the year 1824 amount to..		<u>25,016,969 30</u>
The expenditures of the year 1824 are estimated as follows:		
Civil, diplomatic, and miscellaneous.....	\$1,814,057 23	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817.....	5,122,268 15	
Naval service, including the gradual increase of the Navy.....	2,973,927 51	
Public debt.....	<u>5,814,000 00</u>	
Making an aggregate of.....		<u>15,224,252 89</u>
Which, being deducted from the estimated means of 1824, will leave in the Treasury, on the 1st January, 1825, after satisfying the current demands of the year 1824, a balance estimated at.....		<u>9,792,716 41</u>

Under the existing laws, there is no probability that any portion of the balance remaining in the Treasury on the 1st of January, 1824, or of the surplus which may accrue during that year, can be applied to the discharge of the public debt until the 1st of January, 1825. Yet it is not deemed conducive to the general prosperity of the nation that so large an amount should be drawn from the hands of individuals and suffered to lie inactive in the vaults of the banks. On the other hand, the high rate of interest of the great amount of debt which becomes redeemable on the 1st of January, 1825, renders it inexpedient for the Government to apply to other objects any portion of the means which it may possess of making so advantageous a reimbursement. It is believed, however, that every inconvenience may be obviated if authority be given for the purchase of the seven per cent. stock, amounting to \$8,610,000, during the year 1824, at such rates as may be consistent with the public interest. As it is now certain that the Government will possess ample means to redeem that stock on the 1st of January, 1825, it is presumed that the holders will be willing to dispose of it during the interval at a fair price; and as a gradual conversion of it into money at such times and in such portions as would be most favorable to its reinvestment would be most advantageous to the moneyed transactions of the community, it is presumed that it would be most acceptable to the holders.

It is, therefore, respectfully proposed that the Commissioners of the Sinking Fund be authorized to purchase the seven per cent. stock, during the ensuing year, at the following rates above the principal sum purchased:

1. For all stock purchased before the 1st of April next, at a rate not exceeding \$1 25 on every \$100, in addition to the interest due on such stock on that day.
2. For all stock purchased between the 1st of April and the 1st of July next, at a rate not exceeding 75 cents on every \$100, in addition to the interest due on the last mentioned day.
3. For all stock purchased between the 1st of July and the 1st of October next, at a rate not exceeding on every \$100, the amount of the interest which would have accrued on the last mentioned day.
4. For all stock purchased between the 1st of October, 1824, and the 1st of January, 1825, the principal and interest due on the day of purchase.

In proposing to the consideration of Congress this application of the surplus means of the years 1823 and 1824, the probable demands upon the Government in providing for the awards of the Commissioners under the treaty with Spain, of the 22d of February, 1819, have not been overlooked. It is believed, however, that funds may be advantageously supplied for the discharge of those claims by the issue and sale, at not less than par, of five per cent. stock, redeemable in 1832, and it is respectfully proposed that authority be given for that purpose.

Of the \$10,331,000 of six per cent. stock, redeemable in 1825, about \$5,000,000 will probably be redeemed in that year, and there will remain unredeemed, after the application of all the means at the disposal of the Commissioners of the Sinking Fund, about \$5,331,000. This sum it is believed may be readily exchanged for five per cent. stock, redeemable in 1833; and it is respectfully suggested that provision be made by law for such an exchange of so much of the six per cent. stock as shall not be redeemed during the year 1825.

The views which are herein presented are founded upon the idea that no extraordinary expenditure is to be incurred. If, however, it be deemed advisable to give increased extension or activity to the Navy, or to aid in objects of internal improvement, it is believed that such additional means as may be required may be obtained by a judicious revision of the tariff. Such a measure was recommended in the last annual report with a view both to the increase of the revenue and the simplification of its collection; and further reflection and experience have tended to strengthen the opinion then entertained, that its operation, without being onerous to the community, would be advantageous to the revenue, salutary to commerce, and beneficial to the manufactures of the country.

All which is respectfully submitted.

WM. H. CRAWFORD.

TREASURY DEPARTMENT, December 31, 1823.

A.

Statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic refined sugars and domestic distilled spirits exported; of bounties and allowances on salted fish, and to vessels employed in the fisheries; of expenses of collection, and of payments made into the Treasury, during the year ending on the 31st day of December, 1822.

Year.	Duties on—			Debentures issued.	Drawback on domestic refined sugar and domestic spirits.	Bounties and allowances.	Gross revenue.	Expenses of collection.	Net revenue.	Payments made into the Treasury.
	Merchandise.	Tonnage and light money.	Passports & clearances.							
1822	\$24,078,919 02	\$127,892 68	\$10,144 00	\$2,851,196 06	\$5,170 93	\$153,540 21	\$21,207,048 50	\$706,272 59	\$20,500,775 91	\$17,589,761 94

B.

A statement exhibiting the value and quantities, respectively, of merchandise on which duties actually accrued during the year 1822, (consisting of the difference between articles paying duty imported, and those entitled to drawback re-exported;) and, also, of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.

MERCHANDISE PAYING DUTIES AD VALOREM.

918,557 dollars at 7½ per cent.....	\$68,891 77
16,900,536 dollars at 15 per cent.....	2,535,080 40
6,825,505 dollars at 20 per cent.....	1,365,101 00
21,701,040 dollars at 25 per cent.....	5,425,260 00
2,099,034 dollars at 30 per cent.....	629,710 20
<u>48,444,672 dollars at 20.69 average.....</u>	<u>10,024,043 37</u>

SPECIFIC DUTIES.

1. Wines—2,489,933 gallons at 30.04 cents average.....	\$747,996 35	
2. Spirits—4,567,744 gallons at 40.47 cents average.....	2,040,412 90	
Molasses—12,357,372 gallons at 5.00 cents.....	617,868 60	
3. Teas—5,430,630 pounds at 30.87 cents average.....	1,676,247 91	
Coffee—14,232,982 pounds at 5.00 cents.....	714,149 10	
4. Sugar—76,952,438 pounds at 3.08 cents average.....	2,374,768 24	
5. Salt—3,533,323 bushels at 20 cents.....	707,664 60	
6. All other articles.....	2,042,790 14	
		10,921,897 84
		<u>20,945,941 21</u>
From which deduct—		
Duties refunded, &c., after deducting therefrom duties on merchandise, the particulars of which were not rendered by the Collectors, and difference in calculation.....		13,778 33
Add—		
2½ per cent. retained on drawback.....	\$81,804 68	
Extra duty on merchandise imported in foreign vessels.....	33,689 42	
Interest on custom-house bonds.....	20,054 97	
Storage received.....	6,470 80	
		<u>142,019 87</u>
Duties on merchandise.....		21,074,182 75
Duties on tonnage.....	114,794 01	
Light money.....	13,098 67	
		<u>127,892 68</u>
Passports and clearances.....		10,144 00
		<u>21,212,219 43</u>
Deduct drawback on domestic refined sugar.....	1,981 68	
Deduct drawback on domestic distilled spirits.....	3,189 25	
		<u>5,170 93</u>
Gross revenue.....		21,207,048 50
Expenses of collection.....		706,272 59
Net revenue, per statement A.....		<u>20,500,775 91</u>

C.

Statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending on the 31st day of December, 1822.

Tonnage in foreign trade.	Tons.
American tonnage in foreign trade	747,887
Foreign tonnage in foreign trade	113,278
Total tonnage employed in the foreign trade of the United States	861,165

Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States.....13.1 to 100.

EXPLANATORY STATEMENTS AND NOTES.

I. WINES.

Madeira	119,875 gallons at 100 cents.....	\$119,875 00
Burgundy, &c.....	7,036 gallons at 100 cents.....	7,036 00
Sherry and St. Lucar....	39,102 gallons at 60 cents.....	23,461 20
Lisbon, Oporto, &c.....	441,628 gallons at 50 cents.....	220,814 00
Teneriffe, Fayal, &c.....	357,619 gallons at 40 cents.....	143,047 60
Claret, in bottles.....	33,844 gallons at 30 cents.....	10,153 20
All other.....	1,490,729 gallons at 15 cents.....	223,609 35
	<u>2,489,833</u>	<u>747,996 35</u>

2. SPIRITS.

Grain, 1st proof	634,572 gallons at 42 cents.....	266,520 24
2d	61,775 gallons at 45 cents.....	27,798 75
3d	16,331 gallons at 48 cents.....	7,838 88
4th	14,214 gallons at 52 cents.....	7,391 28
5th	5,040 gallons at 60 cents.....	3,024 00
Other, 1st and 2d.....	451,889 gallons at 38 cents.....	171,717 82
3d	1,194,294 gallons at 42 cents.....	501,603 48
4th	2,152,057 gallons at 48 cents.....	1,032,987 36
5th	36,687 gallons at 57 cents.....	20,911 59
Above 5th	885 gallons at 70 cents.....	619 50
	<u>4,567,744</u>	<u>2,040,412 90</u>

3. TEAS.

Bohea.....	567,982 pounds at 12 cents.....	68,157 84
Souchong.....	958,601 pounds at 25 cents.....	239,650 25
Hyson Skin.....	1,814,306 pounds at 28 cents.....	508,005 68
Hyson and Young do....	1,848,495 pounds at 40 cents.....	739,398 00
Imperial.....	241,246 pounds at 50 cents.....	120,623 00
	5,430,630	1,675,834 77
Extra duty on teas imported from other places than China.....		413 14
		<u>1,676,247 91</u>

4. SUGAR.

Brown.....	70,332,928 pounds at 3 cents.....	2,109,987 84
White clayed.....	6,619,510 pounds at 4 cents.....	264,780 40
	<u>76,952,438</u>	<u>2,374,768 24</u>

5. SALT.

Imported, bushels.....	4,345,326 at 20 cents.....	869,065 20
Exported, bushels.....	39,302	
Bounties and allowances reduced into bushels.	767,701	
	<u>807,003</u>	<u>161,400 60</u>
	<u>3,538,323</u>	<u>707,664 60</u>

6. ALL OTHER ARTICLES.

Articles.	Quantity.	Rate of duty.	Duties.
Duck, Russia.....pieces..	43,281	200	\$86,562 00
Ravens.....do.....	43,356	125	54,195 00
Holland.....do.....	1,624	250	4,060 00
Sheeting, brown, Russia.....do..	10,744	160	17,190 40
white.....do.....	1,325	250	3,312 50
Beer, ale, and porter, in bottles.....gallons..	104,902	15	15,735 30
in casks.....do.....	7,114	10	711 40
Oil, spermaceti.....do.....	1,868	25	467 00
whale and other fish.....do.....	2,819	15	422 85
olive, in casks.....do.....	19,439	25	4,859 75
Cocoa.....pounds..	358,297	2	7,165 94
Chocolate.....do.....	1,230	3	36 90
Sugar, candy.....do.....	3,911	12	469 32
loaf.....do.....	515	12	61 80
other refined and lump.....do.....	342	10	34 20
Fruits, almonds.....do.....	371,135	3	11,134 05
currants.....do.....	123,736	3	3,712 08
prunes and plums.....do.....	123,782	3	3,713 46
figs.....do.....	380,304	3	11,409 12
raisins, in jars, and Muscatel.....do.....	2,592,784	3	77,783 52
other.....do.....	3,106,616	2	62,132 32
Candles, tallow.....do.....	26,127	3	783,81
wax and spermaceti.....do.....	117	6	7 02
Cheese.....do.....	56,789	9	5,111 01
Soap.....do.....	144,355	3	4,330 65
Tallow.....do.....	1,894,156	1	18,941 56
Spice, mace.....do.....	769	100	769 00
nutmegs.....do.....	20,308	60	12,184 80
cloves.....do.....	26,775	25	6,693 75
pepper.....do.....	315,033	8	25,202 64
pimento.....do.....	828,243	6	49,694 58
cassia.....do.....	111,615	6	6,696 90
Tobacco, manufactured, other than snuff, &c.....do.....	2,953	10	295 30
Snuff.....do.....	3,584	12	430 08
Indigo.....do.....	384,412	15	57,661 80
Cotton.....do.....	87,042	3	2,611 26
Gunpowder.....do.....	123,088	8	9,847 04
Bristles.....do.....	177,485	3	5,324 55
Glue.....do.....	28,887	5	1,444 35
Paints, ochre, dry.....do.....	1,430,414	1	14,304 14
in oil.....do.....	62,157	1½	922 35
white and red lead.....do.....	3,650,563	3	109,516 89
whiting and Paris white.....do.....	350,559	1	3,505 59
Lead, bar, pig, and sheet.....do.....	3,076,990	1	30,769 90
manufactured into shot.....do.....	1,611,971	2	32,239 42
Cordage, tarred, and cables.....do.....	299,541	3	8,986 23
untarred.....do.....	262,686	4	10,507 44
twine.....do.....	395,284	4	15,811 36
Copper, rods and bolts.....do.....	62,546	4	2,501 84
nails and spikes.....do.....	28,731	4	1,149 24
Wire, iron and steel, not above No. 18.....do.....	590,165	5	29,508 25
above No. 18.....do.....	248,671	9	22,330 39
Iron, tacks, brads, &c., not above 16 ounces.....per M..	43,374	5	2,168 70
above 16 ounces.....do.....	1,006	4	40 24
nails.....pounds..	930,517	4	37,220 68
spikes.....do.....	147,859	3	4,435 77
anchors.....do.....	127,782	2	2,555 64
pig.....cwt..	27,605	50	13,822 50
castings.....do.....	12,984	75	9,738 00
bar, rolled.....do.....	99,297	150	148,945 50
hammered.....do.....	530,172	75	397,629 00
sheet, rod, hoop, &c.....do.....	35,620	250	89,050 00
Steel.....do.....	18,403	100	18,403 00
Hemp.....do.....	196,117	150	294,175 50
Alum.....do.....	3,150	200	6,300 00
Copperas.....do.....	16,308	100	16,308 00
Coal.....bushels..	992,693	5	49,634 65
Fish, dried or smoked.....quintals..	1,474	100	1,474 00
salmon, pickled.....barrels..	1,509	200	3,018 00
mackerel.....do.....	204	150	306 00
other.....do.....	156	100	156 00
Glass, bottles, black, quart.....gross..	16,734	144	24,096 96
window, not above 8 by 10.....100 sq. feet..	1,959	250	4,897 50
10 by 12.....do.....	886	275	2,436 50
above 10 by 12.....do.....	2,554	325	8,300 50
Boots.....pair.....	105	150	157 50
Shoes and slippers, silk.....do.....	3,383	30	1,014 90

6. ALL OTHER ARTICLES—Continued.

Articles.	Quantity.	Rate of duty.	Duties.
Shoes, leather, men's, &c	5,977	25	\$1,494 25
children's.....	1,755	15	263 25
Cigars.....	19,984	250	49,960 00
Playing cards	846	30	253 80
			2,043,098 39
Deduct exportation over importation, viz:			
Cinnamon.....	1,233	25	308 25
			2,042,790 14

TREASURY DEPARTMENT, Register's Office, December 19, 1823.

JOSEPH NOURSE, Register.

D.

Statement of lands sold and of moneys received on account of public lands during the year ending on the 31st December, 1822.

Offices.	Lands sold in 1822.	Amount received.			Expenses.		Payments made into the Treasury.
		Gross amt received for land sold in 1822.	Gross amt received in 1822 for lands sold prior to July 1, 1820.	Total amt received in 1822.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for land erroneously sold.	
	<i>-Acres.</i>						
Marietta.....	2,868.57	\$3,585 63½	\$9,541 76½	\$13,127 40	\$1,292 15½		\$11,999 00
Zanesville.....	14,899.37	18,627 88	47,717 03	66,344 90	2,517 17	\$397 78	52,518 77
Staubenville.....	22,821.38	28,526 71½	25,619 07	54,145 78½	2,981 24		51,840 52
Chillicothe.....	8,910.94	11,138 49	28,862 56	40,001 05	2,026 73		38,454 25
Cincinnati.....	6,729.28	8,411 60	95,411 26	103,822 86	3,702 58	20 64	120,533 33
Wooster.....	15,051.33	19,084 95½	44,223 21½	63,368 16½	2,248 00		61,205 90
Piqua.....	11,042.10	17,499 74½		17,499 74½	1,706 08		
Delaware.....	102,853.42	128,773 09½		128,773 09½	3,948 31		135,524 10
Jeffersonville.....	14,656.73	18,321 66	51,228 94	69,550 60	2,837 63	19 25	67,789 06
Vincennes.....	15,777.20	19,721 62	76,297 44	96,019 06	3,956 34		92,436 54
Terre Haute.....	149,335.26	192,239 19		192,239 19	7,188 34		230,981 51
Kaskaskia.....	73,213.15	98,784 24		98,784 24	2,784 73		52,152 24
Shawneetown.....	1,661.41	2,076 76	17,889 93	19,966 69	1,326 83		18,864 68
Edwardsville.....	2,050.12	2,562 65	30,710 91	33,273 56	1,772 94		32,204 51
Vandalia.....	5,373.22	6,716 51	13,087 56	19,804 07	1,402 95		9,647 63
Palestine.....	2,205.08	2,756 35		2,756 35	1,406 36½		500 00
Detroit.....	16,474.01	20,954 39½		20,954 39½	1,950 01		
St. Louis.....	17,359.33	25,718 94	7,006 96	32,725 90	1,873 18		10,786 41
Franklin.....	11,420.64	14,393 95	49,258 53	63,652 48	3,111 20	213 44	44,094 70
Cape Girardeau.....	13,621.76	17,027 22	41,831 18	58,858 40	3,725 13	62	50,913 63
Lawrence County.....	7,121.30	9,011 61		9,011 61	3,253 45		44,594 77
Arkansas.....	22,593.54	28,375 26		28,375 26	2,208 96		
Opelousas.....	567.13	708 91		708 91	1,140 31		2,819 00
Ouachita.....					1,000 00		
New Orleans.....	2,352.47½	2,940 59		2,940 59	1,624 84		
St. Helena Court-house.....	60,091.22	100,132 03		100,132 03	1,904 67		78,000 00
Washington.....					1,000 00		
Jackson Court-house.....	10,147.06	12,683 74	57,805 01	70,488 75	3,016 51	2,839 40	64,275 00
Jackson, (Choctaw District).....					1,000 00		9,940 34
St. Stephen's.....					640 00		
Huntsville.....	5,213.81½	6,510 98	23,767 32½	30,278 30½	2,397 20½		31,965 45
Cahaba.....	21,636.44	27,045 65	30,940 55½	57,986 20½	3,494 11½		46,949 69
Tuscaloosa.....	43,183.69½	53,979 60½	186,562 15½	240,541 76½	3,913 56½	125 17½	203,412 17
Sparta.....	91,361.34½	114,171 84		114,171 84	4,464 70	199 96	238,178 34
Total.....	242,764	303 43½		303 43½	1,013 20		
Total.....	792,840.13	1,012,785 24½	837,821 38½	1,850,606 63½	85,930 43½	3,816 26½	1,803,581 54

Amount of moneys received in 1822..... \$1,850,606 63½
 Incidental expenses, including salaries and commissions..... \$85,930 43½
 Repayments made to individuals..... 3,816 26½

Net proceeds of public land in 1822..... 1,760,859 93½

TREASURY DEPARTMENT, General Land Office, November 26, 1823.

GEORGE GRAHAM, Commissioner.

E.

Statement of moneys received into the Treasury, from all sources other than customs and public lands, during the year 1822.

From arrears of old internal revenue.....	\$121 11
direct tax of 1798.....	863 22
new internal revenue.....	67,544 60
new direct tax.....	20,098 34
From dividends on stock in the Bank of the United States.....	297,500 00
From fees on letters patent.....	6,000 00
From postage of letters.....	602 04
From cents coined at the Mint.....	13,054 00
From fines, penalties, and forfeitures.....	173 72
From vessels, &c., condemned under the acts prohibiting the slave trade.....	1,507 86
From gun-boats sold, per act of February 27, 1815.....	2,381 58
From interest on balances due by banks to the United States.....	543 72
From moneys previously advanced on account of roads, under the treaty of Brownstown.....	578 21
From moneys previously advanced on account of military pensions.....	2,087 29
From moneys previously advanced on account of Third Census.....	12 84
From moneys previously advanced on account of furniture for President's house.....	1,557 65
From moneys previously advanced on account of prize causes.....	675 00
From moneys previously advanced on account of old Spanish treaty.....	350 00
From moneys previously advanced on account of balances of advances made to War Department, repaid under 3d section of act of May 1, 1820.....	71,981 82
From moneys previously advanced on account of balances of appropriations for the War Department, repaid under 2d section of act of May 1, 1820.....	84,282 16
From moneys previously advanced on account of balances of appropriations for the Navy Department, repaid under 2d section of act of May 1, 1820.....	267,169 30
	<hr/>
	839,084 46

TREASURY DEPARTMENT, *Register's Office.*

JOSEPH NOURSE, *Register.*

F.

Statement of the expenditures of the United States for the year 1822.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature.....	\$455,356 60	
Executive Departments.....	449,465 85	
Officers of the Mint.....	9,600 00	
Surveying department.....	11,044 46	
Commissioner of the Public Buildings.....	2,553 08	
Governments in the Territories of the United States.....	12,124 00	
Judiciary.....	217,987 59	
	<hr/>	\$1,158,131 58
Annuities and grants.....	2,007 13	
Mint establishment.....	17,150 00	
Unclaimed merchandise.....	857 79	
Light-house establishment.....	145,951 76	
Surveys of public lands.....	115,922 83	
Privateer pension fund.....	1,221 62	
Appropriation of prize money.....	634 20	
Trading houses with the Indians.....	9,570 60	
Road from Cumberland to Ohio.....	3,904 77	
Roads within the State of Ohio.....	3,257 54	
Roads within the State of Indiana.....	32,629 46	
Roads within the State of Alabama.....	800 00	
Marine hospital establishment.....	44,324 61	
Public buildings in Washington.....	126,859 18	
Florida claims.....	141 17	
Payment of claims for property lost.....	55 00	
Building custom-houses.....	1,319 26	
Payment of balances due to officers of old internal revenue and direct tax.....	3,234 82	
Payment of balances due to Collectors of new internal revenue.....	499 69	
Prohibition of the slave trade.....	25,395 42	
Prisoners of war.....	1,889 87	
Refunding duties on distilled spirits.....	95 62	
Surveys of the coast of Florida.....	3,150 00	
Payment of certain certificates.....	2,109 22	
Miscellaneous claims.....	101,461 03	
Printing the Journal and proceedings of the convention which formed the Constitution of the United States.....	542 56	
	<hr/>	644,985 15
Carried forward.....		1,803,116 73

	Brought forward.....		\$,1,803,116 73
Diplomatic Department.....		\$86,014 78	
Contingent expenses of foreign intercourse.....		23,648 88	
Relief and protection of American seamen.....		13,660 40	
Treaty of Ghent.....		14,742 24	
Treaty with Spain.....		25,770 21	
Treaties with Mediterranean powers.....		1,043 00	

164,879 51

1,967,996 24

MILITARY DEPARTMENT, VIZ :

Pay of the Army.....	1,078,742 79
Subsistence.....	235,442 47
Forage.....	14,347 15
Clothing.....	172,937 60
Medical and hospital department.....	14,909 83
Contingent expenses.....	6,028 38
Ordnance Department.....	263,553 78
Fortifications.....	110,795 83
Repairs and contingencies of fortifications.....	3,956 52
Fort Delaware.....	15,000 00
Fort Monroe.....	39,640 94
Fort Washington.....	18,766 70
Fort Calhoun.....	30,000 00
The Rigolets.....	77,450 00
Barracks at Baton Rouge.....	8,108 16
Materials for a fort opposite Fort St. Philip.....	30,000 00
Quartermaster's Department.....	387,422 69
Military Academy at West Point.....	9,589 43
Brigade of militia.....	11,580 01
Surveys of ports and harbors.....	3 50
Medals for officers of the Army.....	4,830 00
New roof for barracks at Carlisle.....	3,500 00
Arrearages.....	114,245 09
Maps, plans, &c., for War Office.....	140 22
Completing road through Georgia.....	321 01
Militia courts-martial, Colonel Wood, president.....	762 84
Militia courts-martial, Thomas C. Miller, president.....	6,494 65
Militia courts-martial, T. More and D. Fore, presidents.....	606 59
Militia courts-martial, General Steddford, president.....	17,839 24
Balance due the State of Maryland.....	527 00
Preservation of arms.....	3,298 00
Army supplies.....	1,244 67
Expenses of arsenals.....	1,307 81
Repairs of arsenals.....	324 77
Repairing arms.....	5,791 05
Preservation of ammunition.....	3,203 42
Arming and equipping militia.....	386,637 78
Armories.....	199,000 00
Relief of General James Wilkinson.....	2,926 59
Relief of Joshua Newsome and others.....	647 80
Relief of Elias Parks.....	2,284 00
Relief of John Anderson.....	1,300 00
Relief of William Gwynn.....	47 50
Relief of William E. Meek.....	1,279 87
Relief of Cornelius Huson.....	250 00
Relief of William Henderson.....	2,765 00
Relief of James Pierce.....	430 00
Relief of Greenbury H. Murphy.....	1,490 30
Relief of William Dooly.....	305 80
Relief of Planters' Bank of New Orleans.....	8,495 70
Relief of Matthew M'Nair.....	1,776 25
Relief of Samuel Walker.....	266 64
Relief of officers, &c., in the Seminole campaign.....	90 00
Revolutionary pensions.....	1,642,590 94
Military and half-pay pensions.....	305,608 46
Indian Department, (contingencies).....	156,492 33
Civilization of Indians.....	3,127 96
Treaties with the Creeks and Cherokees.....	25,010 43
Treaty with the Creeks.....	13,331 27
Pay of Indian agents.....	7,375 00
Pay of sub-agents.....	3,866 66
Presents to Indians.....	5,085 59
Annuities to Indians per act May 6, 1796.....	14,505 54
Annuities to Indians per act February 25, 1799.....	15,322 19
Annuities to Indians per act March 3, 1805.....	1,000 00
Annuities to Indians per act April 21, 1806.....	31,167 17
Annuities to Indians per act March 3, 1807.....	661 11

Carried forward.....

\$5,522,900 02

1,967,996 24

Brought forward.....	\$5,522,900 02	\$1,967,996 24
Annuities to Indians per act February 10, 1808	10,000 00	
Annuities to Indians per act May 1, 1810.....	4,200 00	
Annuities to Indians per act March 3, 1811.....	2,235 07	
Annuities to Indians per act April 26, 1816.....	50 00	
Annuities to Indians per act March 3, 1817.....	38,716 44	
Annuities to Indians per act March 3, 1819.....	117,050 00	
Annuities to Indians per act May 15, 1820.....	6,000 00	
Annuities to Indians per act March 3, 1821.....	29,454 01	
Annuities to Indians per act January 8, 1821.....	60,760 47	
Annuities to Indians per act May 7, 1822.....	15,100 00	
Annuities to Indians per act May 7, 1822.....	18,107 10	
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	5,824,573 11	

From which deduct the following repayments, viz:

Expenses of recruiting.....	\$11,932 25	
Balances due to certain States.....	104,887 54	
Bounties and premiums.....	20,700 32	
Mobile Point.....	10,556 84	
Gratuities.....	15,450 80	
Cannon, shot, shells, &c.....	378 95	
Powder magazine at Frankfort, Pennsylvania.....	17 50	
Survey of the Ohio and Mississippi rivers.....	975 60	
Survey of the water courses of the Mississippi.....	1,059 21	
Boundary line between the United States and the Creeks.....	865 38	
Boundary line of Indian cessions.....	15,000 00	
Claims against the Osages.....	3,582 50	
Treaty with the Indians in Mississippi.....	3,610 93	
Relief of T. C. Withers.....	187 00	
Relief of J. Harding.....	180 00	
	<hr/>	
	189,384 82	
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		5,635,188 29
		<hr/>
		7,603,184 53

NAVAL DEPARTMENT, VIZ:

Pay of the Navy.....	771,300 38
Provisions.....	200,523 46
Medicines.....	17,241 30
Repairs of vessels.....	294,384 86
Ordnance.....	3,953 14
Freight and contingent expenses.....	187,603 29
Navy yards.....	34,578 90
Superintendents, &c.....	26,132 48
Laborers, &c.....	9,781 36
Gradual increase.....	556,322 88
Suppression of piracy.....	12,415 00
Pay and subsistence of the Marine Corps.....	87,929 53
Clothing of the Marine Corps.....	31,288 02
Fuel of the Marine Corps.....	6,084 98
Quartermaster's stores and contingencies of the Marine Corps.....	20,256 60
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	2,259,796 18

From which deduct the following repayments, &c.:

Purchase of timber.....	\$11,450 82	
Repairs of vessels damaged in action.....	984 00	
Shot, shells, and military stores.....	4,035 95	
Repairs of the Constellation.....	450 00	
Seventy-fours and frigates.....	4 00	
Survey of the coast of North Carolina.....	430 38	
Widows and orphans of persons on board the Epervier.....	7,481 70	
Military stores, Marine Corps.....	10,500 35	
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	35,337 20	
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		2,224,458 98

PUBLIC DEBT, VIZ:

Interest, &c., on domestic debt.....	5,739,760 62	
Redemption of Louisiana stock.....	5,294 12	
Reimbursement of Mississippi stock.....	23,388 94	
Certain parts of domestic debt.....	228 44	
Redemption of six per cent. stock of 1796.....	80,000 00	
Redemption of funded six per cent. stock of 1820.....	2,000,000 00	
Principal and interest of Treasury notes.....	277 00	
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		7,848,949 12
		<hr/>
		17,676,592 63

G.

Statement of lands sold, and of moneys received on account of public lands, from the 1st of January, 1823, to the 30th of June, 1823.

Offices.	Lands sold in the first two qrs. of 1823.	Amount received.			Expenses.		
		Gross amount received for lands sold in the first two quarters of 1823.	Gross amount received in the first two quarters of 1823 for lands sold prior to the 1st July, 1820.	Total amount received in the first two quarters of 1823.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	Payments made into the Treasury.
Marietta.....	Acres. 932.75	\$1,190 97½	\$444 61½	\$1,635 58½	\$531 44	.....	\$903 00
Zanesville.....	4,689.66	5,874 65	3,553 15	9,427 80	701 58	.....	8,726 14
Steubenville.....	9,147.69	11,434 61½	2,209 53	13,644 14½	963 61	.....	12,335 20
Chillicothe.....	3,664.45	4,580 54	2,624 58	6,605 12	714 60	.....	5,787 53
Cincinnati.....	2,476.93	3,095 35	8,075 96	11,171 31	718 62	.....	679 07
Wooster.....	7,100.49	8,875 61½	4,345 06	13,220 67½	793 88	.....	11,847 08
Piqua.....	2,534.47	3,230 61	.....	3,230 61	731 60½	.....	17,841 06
Delaware.....	35,080.51	43,853 68½	.....	43,851 68½	1,394 28	.....	45,263 57
Jeffersonville.....	3,107.75	3,684 67	6,169 28	10,072 95	1,259 14	.....	43,510 94
Vincennes.....	4,945.90	6,197 19	5,808 77	12,005 96	1,176 35	.....	230 24
Brookville.....	40,142.43	50,178 13	.....	50,178 13	1,436 09	.....	28,810 24
Crawfordsville.....	25,375.47	31,719 40	.....	31,719 40	1,733 93	.....	74,690 27
Fort Wayne.....	.....	.....	.....	.....	327 72	.....	.....
Ka-haska.....	573.00	736 25	806 14	1,542 39	710 67	.....	6,004 10
Shawneetown.....	400.00	500 00	875 99	1,375 99	741 69	.....	460 00
Edwardsville.....	5,227.11	6,508 88½	835 01½	7,343 90½	850 88½	.....	.....
Vandalia.....	460.00	600 00	.....	600 00	513 54	.....	.....
Palestine.....	5,463.87	6,836 08	.....	6,836 08	887 71	.....	.....
North of Edwardsville.....	.....	.....	.....	.....	422 23	.....	.....
Detroit.....	17,188.31	21,485 91	87 2½	21,573 16	908 33	.....	3,983 57
Southern district of Michigan Territory.....	.....	.....	.....	.....	327 72	.....	.....
St. Louis.....	5,199.47	6,499 39½	3,775 13	10,274 52½	858 72	.....	33,961 90
Franklin.....	6,813.45	8,555 12	4,117 17	12,672 29	970 10	.....	17,724 50
Cape Girardeau.....	1,031.66	1,289 57½	.....	1,289 57½	631 96½	.....	16 00
Lawrence Co.....	893.72	1,117 15	.....	1,117 15	530 46	.....	27,369 00
Arkansas.....	.....	.....	.....	.....	500 00	.....	.....
Ouachita.....	78.40	98 00	.....	98 00	503 51	.....	.....
New Orleans.....	345.62	432 25	.....	432 25	1,533 93	.....	16,380 11
St. Helena Court-house.....	.....	.....	.....	.....	500 00	.....	.....
Washington.....	2,496.04	3,112 51	1,864 95	4,977 46	3,103 47	45 40	5,714 14
Jack-on Court-house.....	.....	.....	.....	.....	500 00	.....	375 00
Choctaw district, Jackson.....	5,837.14	9,015 34	.....	9,015 34	831 44	.....	.....
St. Stephen's.....	319.43½	399 29½	836 33½	1,235 68½	973 01½	83 18½	260 87
Huntsville.....	6,010.93	7,513 62	3,236 75½	10,750 37½	1,164 73	100 65	23,923 85
Calaba.....	8,427.60½	10,732 53	41,426 48½	52,179 01½	2,379 72	.....	92,267 10
Tuskaloosa.....	14,770.89	18,451 09	.....	18,451 09	738 07	199 36	31,325 72
Sparta.....	229.95	299 93	.....	299 93	509 71	.....	.....
Total.....	221,079.65	278,316 36½	90,511 21½	368,827 67½	34,574 51½	428 50½	515,395 20

Amount of moneys received from the 1st of January, 1823, to the 30th of June, 1823.....	\$388,827 67½
Incidental expenses, including salaries and commissions.....	\$34,574 51½
Repayments made to individuals.....	428 59½
Net proceeds of lands in the first two quarters of 1823.....	35,003 11
Amount paid into the Treasury during the first two quarters of 1823.....	515,395 20
Amount paid into the Treasury third quarter of 1823.....	142,110 53
Total amount paid into the Treasury, first three quarters of 1823.....	657,505 73

TREASURY DEPARTMENT, General Land Office, November 26, 1823.

GEORGE GRAHAM, Commissioner.

H.

Statement of moneys received into the Treasury, from all sources other than customs and public lands, from January 1 to September 30, 1823.

From arrears of old internal revenue.....	\$73 96
direct tax of 1793.....	108 00
new internal revenue.....	26,632 42
new direct tax.....	8,581 81

Carried forward..... 35,396 19

	Brought forward.....	\$35,396 19
Dividend on stock in the Bank of the United States.....		350,000 00
Fees on letters patent.....		3,510 00
Cents coined at the Mint.....		5,280 00
Fines, penalties, and forfeitures.....		10 00
Moneys received under the act to abolish the United States trading establishments.....		32,500 00
Postage on letters.....		110 69
Returned passage money of American seamen.....		20 00
Surplus emoluments of officers of the customs.....		20,891 59
Balances of advances made to War Department, repaid under the 3d section of the act of 1st of May, 1820.....		44,410 64
Moneys previously advanced on account of the Fourth Census.....		3,178 84
Moneys previously advanced on account of military pensions.....		1,828 84
		497,136 79

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December, 1823.*

I.

Statement of the expenditures of the United States from the 1st of January to the 30th September, 1823.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature.....	\$257,221 42	
Executive Departments.....	364,125 39	
Officers of the Mint.....	7,200 00	
Commissioner of Public Buildings.....	1,125 00	
Surveying department.....	9,566 66	
Governments in the Territories of the United States.....	17,539 38	
Judiciary.....	143,188 83	
		\$799,966 68
Annuities and grants.....	1,800 00	
Mint establishment.....	10,139 12	
Unclaimed merchandise.....	334 59	
Light-house establishment.....	116,043 86	
Surveys of public lands.....	119,635 98	
Boundary lines between Missouri and Arkansas.....	2,536 00	
Land claims in Florida Territory.....	2,497 14	
Adjustment of land claims in Michigan Territory.....	500 00	
Road from Cumberland to Ohio.....	5,289 48	
Repairing road from Cumberland to Ohio.....	3,000 00	
Roads within the State of Indiana.....	17,857 84	
Marine hospital establishment.....	30,606 66	
Public buildings in Washington.....	82,200 00	
Apartments in the City Hall for the Circuit Court of the United States...	10,000 00	
Monument over the tomb of Elbridge Gerry, late Vice President of the United States.....	1,000 00	
Rebuilding public wharf, and repairing public stores at Staten Island...	13,499 00	
Purchase of the 6th volume of the Laws of the United States.....	2,200 00	
Payment of certain certificates.....	18 59	
Payment of balances to Collectors of new internal revenue.....	203 72	
Payment of balances to officers of old internal revenue and direct tax...	2,027 67	
Prohibition of the slave trade.....	2,682 08	
Payment of claims for property lost.....	100 00	
Additional commercial digest.....	1,000 00	
Miscellaneous expenses.....	60,331 91	
Roads and canals in the State of Missouri.....	4,729 14	
		490,232 78
Diplomatic Department.....	95,505 56	
Contingent expenses of foreign intercourse.....	21,862 10	
Relief and protection of American seamen.....	7,807 07	
Treaty of Ghent, (4th, 6th, and 7th articles).....	10,269 00	
Treaty with Spain.....	18,559 85	
Missions to the independent nations on the American continent.....	63,270 00	
Treaty of Ghent, (1st article).....	2,072 22	
Treaties with Mediterranean powers.....	1,189 88	
		220,535 68
		1,510,735 14

MILITARY DEPARTMENT, VIZ:

Pay of the Army.....	736,790 09	
Subsistence.....	208,937 44	
Forage.....	35,817 05	
Clothing.....	96,357 43	
		1,077,902 01
Carried forward.....	1,077,902 01	1,510,735 14

	Brought forward.....	\$1,077,902 01	\$1,510,735 14
Medical and hospital department		14,680 12	
Contingencies		12,305 95	
Ordnance		24,967 83	
Quartermaster's Department		186,896 47	
Fortifications, (repairs and contingencies of).....		22,672 01	
Fort Monroe		74,956 49	
Fort Calhoun.....		78,343 59	
Fort Washington.....		24,971 93	
Fort Delaware		31,500 00	
Fort Mobile Point.....		56,050 00	
Military Academy, West Point.....		8,559 38	
Brigade of militia.....		794 56	
Medals for officers.....		2,400 00	
Arrearages		47,026 61	
Balances due to certain States.....		6,841 50	
Preservation of arms.....		42 24	
Repairing arms.....		418 95	
Preservation of ammunition		1,374 87	
Army supplies		2,231 20	
Repairs of arsenals		175 23	
Arming and equipping militia.....		177,054 71	
Gratuities		4,210 05	
Armories.....		222,541 77	
Expenses of recruiting.....		7,037 42	
Militia courts-martial, New York.....		2,487 74	
Militia courts-martial, Pennsylvania.....		152 80	
Relief of James Morrison.....		17,335 03	
Relief of Eleanor Lawrence.....		1,070 00	
Relief of Mahlon Ford.....		306 66	
Relief of Colonel Lawrence and others.....		70 12	
Relief of officers, &c., of the Seminole campaign.....		39,202 32	
Barracks at Baton Rouge		17,418 18	
Purchase of woollens.....		52,659 15	
Materials for a fort on the right bank of the Mississippi.....		15,675 79	
Road from Plattsburg to Sackett's harbor.....		2,150 00	
Ransom of American captives.....		1,763 90	
The Rigolets.....		20,475 00	
Arsenals.....		21,061 08	
National armory on the western waters.....		1,500 00	
Maps, plans, &c., for War Office.....		10 00	
Materials for a fort opposite Fort St. Philip.....		697 20	
Revolutionary pensions		1,449,466 45	
Invalid and half-pay pensions.....		329,779 95	
Contingencies of Indian Department.....		56,304 89	
Civilization of Indians		9,031 17	
Pay of Indian agents.....		17,259 19	
Pay of sub-agents.....		8,505 29	
Presents to Indians.....		8,782 17	
Treaty with the Creeks.....		18,379 93	
Treaty with the Choctaws		600 00	
Saginaw treaty		2,000 00	
Treaty of Chicago.....		1,050 00	
Purchase of Creek and Cherokee reservations.....		34,500 00	
Annuities to Indians per act May 6, 1796.....		9,000 00	
Annuities to Indians per act February 25, 1799		19,262 93	
Annuities to Indians per act March 3, 1805		1,000 00	
Annuities to Indians per act April 21, 1806.....		15,925 00	
Annuities to Indians per act March 3, 1807.....		300 00	
Annuities to Indians per act February 19, 1808		5,700 00	
Annuities to Indians per act May 1, 1810.....		2,450 00	
Annuities to Indians per act March 3, 1811		1,500 00	
Annuities to Indians per act April 26, 1816		150 00	
Annuities to Indians per act March 3, 1817		26,236 62	
Annuities to Indians per act March 3, 1819		70,950 00	
Annuities to Indians per act May 15, 1820		3,000 00	
Annuities to Indians per act May 7, 1822		14,150 00	
Annuities to Indians per act March 3, 1823.....		5,000 00	
		<hr/>	
		4,390,273 35	

From which deduct the following repayments:

Fortifications, \$3,572 26 ; bounties and premiums, 2,985 47 ; total 6,557 73

4,383,715 62

NAVAL DEPARTMENT, VIZ :

Pay of the Navy.....	582,899 89
Provisions	146,975 09
Medicines	16,778 72
Repairs of vessels.....	298,035 53

Carried forward..... 1,044,689 23

 5,894,450 76

Brought forward.....	\$1,044,689 23	\$5,894,450 76
Ordnance and ordnance stores.....	4,830 66	
Freight and contingent expenses.....	109,377 31	
Navy yards, &c.....	64,102 26	
Superintendents, &c.....	28,817 19	
Laborers, &c.....	14,933 62	
Gradual increase.....	239,030 40	
Suppression of piracy.....	101,977 95	
Survey of the coast of North Carolina.....	402 00	
Survey of the coast of Florida.....	1,337 50	
Prohibition of the slave trade.....	5,538 76	
Inclined plane, docks, &c.....	15,132 07	
Houses for ships in ordinary.....	1,520 60	
Pay and subsistence of Marine Corps.....	117,708 49	
Clothing of the Marine Corps.....	24,194 25	
Fuel of the Marine Corps.....	3,123 32	
Military stores of the Marine Corps.....	3,885 25	
Quartermaster's stores and contingencies of the Marine Corps.....	12,990 79	
	<hr/>	
	1,793,591 65	
From which deduct the following repayments:		
Purchase of timber.....	\$100 00	
Purchase of vessels from 8 to 16 guns.....	1,532 03	
Captors of Algerine vessels.....	14,970 25	
	<hr/>	
	16,602 28	
		1,776,989 37

PUBLIC DEBT, VIZ:

Interest and reimbursement of domestic debt.....	3,745,405 13	
Certain parts of domestic debt.....	504 97	
Reimbursement of Mississippi stock.....	5,477 07	
Reimbursement of Treasury notes, (warrant dated in 1820).....	20 00	
	<hr/>	
		3,751,407 17
		<hr/>
		11,422,847 30

JOSEPH NOURSE, *Register*.TREASURY DEPARTMENT, *Register's Office*.

No. 1.

Statement of the debt of the United States, October 1, 1822.

Deferred six per cent. stock (unredeemed amount).....	\$1,224,778 55	
Three per cent. stock.....	13,296,099 06	
Exchanged six per cent. stock.....	2,668,974 99	
	<hr/>	\$17,189,852 60
Six per cent. stock of 1812.....	6,187,006 84	
Six per cent. stock of 1813, (16 millions).....	15,521,136 45	
Six per cent. stock of 1813, (7½ millions).....	6,836,232 39	
Six per cent. stock of 1814.....	13,011,437 63	
Six per cent. stock of 1815.....	9,490,099 10	
Treasury note six per cent. stock.....	1,465,285 47	
Treasury note seven per cent. stock.....	8,606,355 27	
Five per cent. stock (subscription to Bank of United States).....	7,000,000 00	
Six per cent. stock of 1820.....	2,000,000 00	
Five per cent. stock of 1820.....	999,999 13	
Five per cent. stock of 1821.....	4,735,296 30	
	<hr/>	75,852,848 58
		<hr/>
		93,042,701 18
The estimated amount, per No. 3 of the Secretary's report of last year, was.....		93,043,019 67
From which deduct this sum, then short estimated, as reimbursement of the deferred six per cent. stock.....		<hr/>
		318 49
		<hr/>
		93,042,701 18
Making, as above.....		
In the fourth quarter of 1822 the following sums were paid on account of the principal of the debt, viz:		
In the reimbursement of the deferred stock.....	\$265,673 32	
In payment of the six per cent. stock of 1820.....	2,000,000 00	
	<hr/>	
		2,265,673 32
Leaving the amount of the debt on the 1st of January, 1823, as per the following statement (No. 2) at.....		<hr/>
		90,777,027 86

TREASURY DEPARTMENT, *Register's Office, December, 1823.*JOSEPH NOURSE, *Register*.

No. 2.

Statement of the debt of the United States, January 1, 1823.

Deferred six per cent. stock (unredeemed account).....	\$959,105 23	
Three per cent. stock.....	13,296,099 06	
Exchanged six per cent. stock.....	2,668,974 99	
		\$16,924,179 28
Six per cent. stock of 1812.....	6,187,006 84	
Six per cent. stock of 1813, (16 millions).....	15,497,818 63	
Six per cent. stock of 1813, (7½ millions).....	6,812,845 44	
Six per cent. stock of 1814.....	13,001,437 63	
Six per cent. stock of 1815.....	9,490,099 10	
Treasury note six per cent. stock.....	1,465,285 47	
Treasury note seven per cent. stock.....	8,606,355 27	
Five per cent. stock (subscription to Bank of United States).....	7,000,000 00	
Five per cent. stock of 1820.....	999,999 13	
Five per cent. stock of 1821.....	4,735,296 30	
Exchanged five per cent. stock issued in lieu of the same amount of six per cent. stock, under the act of April 20, 1822.....	56,704 77	
		73,852,848 58
		90,777,027 86

TREASURY DEPARTMENT, *Register's Office, December, 1823.*JOSEPH NOURSE, *Register.*

No. 3.

Estimate of the debt of the United States, October 1, 1823, and January 1, 1824.

On the 1st of October, 1823:

Deferred six per cent. stock (unredeemed amount).....	\$632,082 35	
Three per cent. stock.....	13,296,231 45	
Exchanged six per cent. stock.....	2,668,974 99	
		\$16,597,288 79
Six per cent. stock of 1812.....	6,187,006 84	
Six per cent. stock of 1813, (16 millions).....	15,497,818 63	
Six per cent. stock of 1813, (7½ millions).....	6,812,845 44	
Six per cent. stock of 1814.....	13,001,437 63	
Six per cent. stock of 1815.....	9,490,099 10	
Treasury note six per cent. stock.....	1,466,847 34	
Treasury note seven per cent. stock.....	8,606,490 27	
Five per cent. stock (subscription to Bank of United States).....	7,000,000 00	
Five per cent. stock of 1820.....	999,999 13	
Five per cent. stock of 1821.....	4,735,296 30	
Exchanged five per cent. stock of 1822.....	56,704 77	
		73,854,545 45
Amount October 1, 1823.....		90,451,834 24
Amount per statement (No. 2) January 1, 1823.....		90,777,027 86
Add three per cent. stock issued since.....	132 39	
Treasury note six per cent. stock issued since.....	1,561 87	
Treasury note seven per cent. stock issued since.....	135 00	
		1,829 26
		90,778,857 12
Deduct reimbursement of the deferred stock in the first, second, and third quarters of 1823.....		327,022 88
Amount of the debt on the 1st October, 1823, as above.....		90,451,834 24
Add Treasury note stock issued since.....		716 75
		90,452,550 99
Deduct estimated amount of reimbursement on deferred stock in the fourth quarter 1823.....		274,588 85
Estimated amount of the debt 1st January, 1824.....		90,177,962 14

TREASURY DEPARTMENT, *Register's Office, December, 1823.*JOSEPH NOURSE, *Register.*

No. 4.

Estimated amount of Treasury notes outstanding on the 1st October, 1823.

Total amount issued (as per No. 4 of last report).....	\$36,680,794	
Cancelled, and reported on by the First Auditor.....	\$36,653,357	
Funded at the Treasury from the 1st January to the 30th September, 1823.....	1,315	
		36,654,672
Outstanding.....		26,122

Consisting of small Treasury notes.....	\$2,782
Notes bearing interest.....	23,340
	26,122

TREASURY DEPARTMENT, *Register's Office, December, 1823.*JOSEPH NOURSE, *Register.*

No. 5.

Statement of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of certain claimants of public lands in the Mississippi Territory," passed March 3, 1814.

Amount of claims awarded per statement (No. 5) of last report.....	\$4,282,151 12½
Whereof there has been paid in for lands, per said report.....	2,447,535 39
Payments at the Treasury to September 30, 1822, per said report.....	\$1,807,879 79
Payments at the Treasury from October 1, 1822, to September 30, 1823..	5,477 07
	1,813,356 86
Balance, October 1, 1823, consisting of certificates outstanding.....	18,471 93
Awards not applied for.....	2,786 94½
	21,258 87½
	4,282,151 12½

TREASURY DEPARTMENT, *Register's Office, December, 1823.*JOSEPH NOURSE, *Register.*

18TH CONGRESS.]

No. 685.

[1ST SESSION.]

AGAINST DUTY ON IMPORTED TALLOW AND FOR DRAWBACK ON CANDLES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 12, 1824.

To the honorable the members of the Senate and House of Representatives in Congress assembled:

In this memorial we, the subscribers, tallow chandlers and soap boilers, in the city of Boston and vicinity, ask leave respectfully to represent, that, by certain resolves and a circular, issued at New Bedford, we learn that the oil merchants of that place and Nantucket have petitioned Congress to relieve them from the present "ruinous state of their business," by laying an additional duty on imported tallow and tallow candles.

We might follow the example of our Nantucket and New Bedford neighbors, and endeavor to excite your sympathy and compassion, by a representation of the present "depressed and ruinous state of our trade," which, no doubt, is quite as aggravated as theirs, and, like theirs, is entirely caused by the late excessive importations of oil. But the just and enlightened policy hitherto pursued by your honorable body is a sufficient guarantee that no branch of trade, however small, will be sacrificed to that of another, or the general interests of the community to that of any particular class or body whatever. Hence we shall not trouble you with the recital of any facts which do not go to prove that the increase of our revenue and public benefit are not to be promoted by granting the petition against which we now venture to remonstrate.

Before entering upon a statement of those facts, your memorialists would remark, that the petitioners, notwithstanding their efforts to convince Congress that all their embarrassments proceed from the importation of tallow, in their resolves to the public, say, "that the general stagnation of commerce has, of late, diverted a large amount of capital from other branches of trade to the whale fishery;" and they appear to have understood this to have been the cause of their difficulties; and also to have understood and applied the only true remedy, for they add, that, in 1822, twenty-six vessels sailed from New Bedford for this fishery, but this year they have fitted out but one. This large amount of diverted capital has procured more oil than is wanted for consumption, and it follows, of course, as in every other instance of overdone trade, that the surplus depresses the business, and the only method that will avail is to withdraw this surplus capital. Then, and not until then, will their business return to a sound and flourishing state.

If the tallow which they are desirous of prohibiting is now imported for exportation, its prohibition can have no effect upon the interests either of the oil merchants or agriculturists; and if it can as easily be manufactured into soap and candles in any other country, and be shipped as cheap to the places where it is now consumed, it will, in those places, come in competition with their oil and sperm candles as effectually and precisely to the same extent that it now does; for it is not supposable that this tallow must lie on the hands of the Russians and South Americans, merely because our Government prohibits its importation and manufacture in this country. Nor will it affect the price of tallow, either at home or abroad, as we shall presently show that, without foreign tallow, there will still be a surplusage, the produce of our own country, for exportation; and when sent to foreign markets, it can command no more than the price at which the manufacturers of other nations can afford it, and the price which this surplus nets will, of course, govern the price at home. In fact, it must be obvious, upon the slightest investigation, that the price of tallow must, throughout the commercial world, depend entirely upon the quantity of oil procured from the ocean, and that this quantity may be extended indefinitely; for it has, within the last three years, been increased to such an unparalleled degree, as to reduce the value of both tallow and oil, in all parts of the world, about fifty per cent., bringing loss upon all, and ruin upon many of those whose business has been in either of those articles.

In the growing of cattle, in all countries, tallow is but a secondary object; the beef and hide are the primary and sufficient objects in this branch of agriculture, so much so that, if the price of tallow was reduced even much lower than it now is, nearly the same quantity would annually be produced, and not much more were the price double what it now is.