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July 20, 1914

Treasury Department
COMBINED STATEMENT
OF THE
RECEIPTS AND EXPENDITURES
BALANCES, ETC., OF THE
UNITED STATES
FOR
THE FISCAL YEAR ENDED JUNE 30
1927

TREASURY DEPARTMENT
Treasury Department
Document No. 2992
Division of Bookkeeping and Warrants
RECEIPTS AND EXPENDITURES, BALANCES, ETC.

LETTER
FROM
THE SECRETARY OF THE TREASURY
TRANSMITTING
A Combined Statement of the Receipts and Expenditures, Balances, Etc., of the Government During the Fiscal Year Ended June 30, 1927

December 6, 1927.—Referred to the Committee on Expenditures in the Executive Departments and ordered to be printed

Treasury Department,
Office of the Secretary,
Washington, December 5, 1927.

The Speaker of the House of Representatives.

Sir: In compliance with the requirements of section 15 of an act entitled "An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1895, and for other purposes," approved July 31, 1894 (28 Stat., p. 210), I have the honor to transmit herewith a combined statement of the receipts and expenditures, balances, etc., of the Government during the fiscal year ended June 30, 1927 (U.S. C., p. 48, sec. 264).

Respectfully,

A. W. Mellon, Secretary.
COMBINED STATEMENT
OF THE
RECEIPTS AND EXPENDITURES, BALANCES, ETC.
OF
THE UNITED STATES
DURING THE
FISCAL YEAR ENDED JUNE 30, 1927
(Details of Receipts on pp. 16 to 64 and of Expenditures on pp. 65 to 338)

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
DIVISION OF BOOKKEEPING AND WARRANTS,
WASHINGTON, DEC. 2, 1927.

SIR: I have the honor to submit herewith a combined statement of the receipts and expenditures of the Government for the fiscal year ended June 30, 1927, a summary of which is given below:

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinary receipts (p. 20)</td>
<td>Expenditures (includes $519,563,844.78 public debt retirements chargeable against ordinary receipts) (p. 368).</td>
</tr>
<tr>
<td></td>
<td>$3,493,507,876.75</td>
</tr>
<tr>
<td></td>
<td>Surplus, carried down.</td>
</tr>
<tr>
<td></td>
<td>634,915,010.86</td>
</tr>
<tr>
<td></td>
<td>$4,128,422,887.61</td>
</tr>
<tr>
<td></td>
<td>Public debt expenditures (exclusive of $519,563,844.78 chargeable against ordinary receipts (p. 338).</td>
</tr>
<tr>
<td>Surplus, brought down.</td>
<td>5,798,528,111.74</td>
</tr>
<tr>
<td>Public debt receipts (p. 49)</td>
<td>6,031,126,232.22</td>
</tr>
<tr>
<td>Balance in general fund June 30, 1926</td>
<td>332,598,120.48</td>
</tr>
<tr>
<td></td>
<td>Balance in general fund June 30, 1927</td>
</tr>
<tr>
<td></td>
<td>6,031,126,232.22</td>
</tr>
</tbody>
</table>

In accordance with the requirements of the act of July 31, 1894, the receipts are classified, whenever practicable, by ports, districts, and States, and the expenditures by each separate head of appropriations.

The detailed sources of receipts are further classified according to funds—i.e., general, special, trust, and District of Columbia—and on page 12 will be found a condensed statement of both receipts and expenditures according to these fund distinctions, including the cash balance in the Treasury as at the beginning and end of the fiscal year.

In previous annual reports under section 15 of the act of July 31, 1894, the detailed expenditures were exhibited on the basis of warrants issued in accordance with the provisions of section 305 of the Revised Statutes and, therefore, included unexpended balances remaining to the credit of disbursing officers at the end of the year of funds advanced to them by warrants of the Secretary, but not expenditures from unexpended disbursing balances carried over from the previous year. As stated in the foreword of this report (p. 7), it has been realized for some time that a more accurate method should be devised for exhibiting the detailed expenditures of the Government in the annual reports than the one heretofore observed.

In order to correct this situation and exhibit the expenditures on the best practicable basis, the several departments and establishments, upon your request, have cooperated with the Treasury in furnishing the unexpended balances to the credit of disbursing officers under their respective jurisdictions at the beginning and end of the fiscal year 1927, classified by appropriations. These figures, when used in conjunction with the warrants issued during the year, make it possible to include checks drawn during 1927 against unexpended balances of disbursing officers at the beginning of the fiscal year, and to exclude from expenditures all unexpended balances remaining in their hands or to their credit at the close of the year. Detailed expenditures on the new basis of checks issued are shown in column 5 beginning on page 65 of this report. In this connection it may be interesting to note that the detailed expenditures by separate appropriation heads on the new basis of checks issued for the whole Government service vary only about seven-thousandths of 1 per cent from the checks actually paid by the Treasurer of the United States, this slight variation being due to a comparatively small increase in outstanding disbursing officers' checks as between the beginning and end of the fiscal year.
RECEIPTS AND EXPENDITURES, 1927

A summary of the appropriations, expenditures, and balances (exclusive of the public debt) as carried in this report (p. 367) is given below:

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Appropriations</th>
<th>Expenditures During 1927</th>
<th>Surplus Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>On books of the Secretary (Division of Bookkeeping and Warrants)</td>
<td>$886,050, 410.31</td>
<td>274,195, 511.07</td>
<td>92,933, 773.58</td>
</tr>
<tr>
<td>(2)</td>
<td>To credit of disbursing officers (on basis of reports received from the several departments and establishments)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td>Appropriations set up during fiscal year 1927 (accountability statement, p. 371)</td>
<td>3,351,393, 588.41</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>4,511,639, 509.79</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The figures shown in columns numbered 1, 3, 4, 6, and 7 are on precisely the same basis as the reports which have been made to Congress in the past, and will afford a balanced statement on the basis of “warrants issued,” without reference to columns 2, 5, and 8.

Columns numbered 2, 5, and 8 are the new columns added to this year’s report, and, when used in conjunction with columns numbered 1, 3, 6, and 7, supra, will also make a balanced statement with the expenditures stated on a “checks-issued” basis instead of a warrant basis.

On pages 369 to 400 will be found the following special statements, respectively:
(a) A summary of the receipts and expenditures classified by departments and other major headings.
(b) An accountability statement of appropriations by acts of Congress.
(c) Summary of general, special, and trust funds, and special deposit accounts by organization units.
(d) Statements of balances, appropriations, and expenditures according to the classification of expenditures used in daily Treasury statements.
(e) Summary of special fund receipts and appropriations by departments to which said funds were credited.
(f) Summary of trust fund receipts and appropriations by departments to which said funds were credited.
(g) Recapitulation of expenditures made during the fiscal year 1927 from permanent and indefinite appropriations, including special and trust funds.
(h) Recapitulation of repayments of disbursements made during 1927 from the annual and indefinite appropriations for “Increase of compensation” on account of the fiscal years 1918–1924.
(i) Recapitulation of expenditures made during the fiscal year 1927 from appropriations for printing and binding.
(j) Statement of expenditures by certain departments and establishments for the benefit of, and from appropriations provided for, other departments and establishments.
(k) Statement of the District of Columbia account established under the act of June 29, 1922.
(l) Recapitulation of trust funds.
(m) Statement of public debt.
(n) Gold reserve, and United States currency funds.
(o) Statement of the civil service retirement and disability fund.

Respectfully,

E. F. BARTELT,
Chief of Division of Bookkeeping and Warrants.

Hon. A. W. MELLON,
Secretary of the Treasury.

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1. Exclusive of $510,563.84. 2. Public debt retirements chargeable against ordinary receipts. Includes outstanding checks.
FOREWORD

INAUGURATION OF THE STATEMENT OF EXPENDITURES ON THE BASIS OF CHECKS ISSUED

It has been realized for some time that a more accurate method should be devised for exhibiting the detailed expenditures of the Government in the annual reports than the one heretofore observed. Except in the case of the daily Treasury statements the detailed expenditures have been exhibited on the basis of warrants issued against appropriations provided by Congress in accordance with section 305 of the Revised Statutes. Accountable warrants, so called because the disbursing officers must regularly account for expenditures therefrom, are issued to place funds to the credit of disbursing officers upon the books of the Treasurer of the United States, subject to their official check for the payment of Government obligations. Settlement warrants authorize the Treasurer to make direct payments to claimants upon settlements of the accounting officers.

Funds placed to the credit of disbursing officers by means of accountable warrants have been exhibited heretofore as expenditures during the period in which such advances were made. As a matter of fact, some of the money in many instances is not actually spent until the period following the one in which the advance is made, and, to some extent, not at all, the unexpended portion being returned to the appropriation accounts on the books of the Secretary of the Treasury in a subsequent period, which operates to reduce expenditures on a warrant basis for that year. The expenditures on a warrant basis, therefore, do not accurately reflect the trend of governmental expenditures since they include unexpended balances remaining to the credit of disbursing officers at the end of the year but not expenditures from unexpended balances at the beginning of the year. It may be stated, however, that the differences between the expenditures on a warrant and check-issue basis are not so material in cases where the unexpended balances to the credit of disbursing officers remain more or less constant from year to year.

In the early history of the Government when payments to public creditors were made by direct Treasury warrant, the warrants issued during a given fiscal year represented the actual expenditures of the Government. Subsequently, however, as the expenditures increased with the growth of governmental activities and it was found impractical to make all payments by direct warrants, advances or credits in round amounts were authorized to be established in favor of disbursing officers, so that, at the present time the major part of the general expenditures of the Government are made by means of disbursing officers' checks from funds advanced to them upon accountable warrants as stated above. The funds thus advanced are placed to the credit of disbur"
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<tr>
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<th>Page</th>
</tr>
</thead>
<tbody>
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</tr>
<tr>
<td>Receipts:</td>
<td></td>
</tr>
<tr>
<td>Summary of receipts by sources</td>
<td>14</td>
</tr>
<tr>
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<td>15</td>
</tr>
<tr>
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<td>342-366</td>
</tr>
<tr>
<td>Summary of the receipts and expenditures classified by departments and other major headings</td>
<td>367-388</td>
</tr>
<tr>
<td>An accountability statement of appropriations by acts of Congress</td>
<td>370-372</td>
</tr>
<tr>
<td>Summary of general, special and trust funds, and special deposit accounts by organization units</td>
<td>373, 374</td>
</tr>
<tr>
<td>Statements of balances, appropriations, and expenditures according to the classification of expenditures used in daily Treasury statements</td>
<td>376-378</td>
</tr>
<tr>
<td>Summary of special fund receipts and appropriations by departments to which said funds were credited</td>
<td>379-382</td>
</tr>
<tr>
<td>Summary of trust fund receipts and appropriations by departments to which said funds were credited</td>
<td>383, 384</td>
</tr>
<tr>
<td>Recapitulation of expenditures made during the fiscal year 1927 from permanent and indefinite appropriations, including special and trust funds</td>
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[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds (various acts)</th>
<th>Trust funds (various acts)</th>
<th>District of Columbia (act June 29, 1922)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Page</td>
<td>Amount</td>
<td>Page</td>
<td>Amount</td>
<td>Page</td>
</tr>
<tr>
<td>51-57</td>
<td>$605,666,688.02</td>
<td>57</td>
<td>85,777.16</td>
<td>57</td>
</tr>
<tr>
<td>Internal revenue</td>
<td>58,592,686,275,959.21</td>
<td>17</td>
<td>408,924.51</td>
<td>16,48</td>
</tr>
<tr>
<td>Federal reserve and Federal Intermediate credit bank franchise tax</td>
<td></td>
<td></td>
<td></td>
<td>17</td>
</tr>
<tr>
<td>Dist of Columbia (act June 29, 1922)</td>
<td>624</td>
<td>30,511,554.74</td>
<td>18,48</td>
<td>7,491,491.43</td>
</tr>
<tr>
<td>Total revenue receipts</td>
<td>3,632,188,640.56</td>
<td>170,298,581.38</td>
<td>30,511,554.74</td>
<td>3,832,998,776.68</td>
</tr>
<tr>
<td>Nonrevenue receipts</td>
<td>16</td>
<td>14,561,722.01</td>
<td>16</td>
<td>3,594,975.20</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>153,780,655,032.00</td>
<td>15225,353,581.98</td>
<td>15</td>
<td>91,902,718.80</td>
</tr>
<tr>
<td>Total ordinary receipts</td>
<td>3,783,314,331.80</td>
<td>222,523,179.76</td>
<td>92,073,821.31</td>
<td>30,511,554.74</td>
</tr>
<tr>
<td>Ordinary expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative establishment</td>
<td>Various</td>
<td>19,111,334.12</td>
<td>71,74</td>
<td>36,875.40</td>
</tr>
<tr>
<td>Executive proper</td>
<td>77</td>
<td>608,347.68</td>
<td>61</td>
<td>608,347.68</td>
</tr>
<tr>
<td>Department of State</td>
<td>Various</td>
<td>16,092,915.09</td>
<td>227</td>
<td>266,750.81</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>Various</td>
<td>148,742,213.56</td>
<td>Various</td>
<td>2,954,203.67</td>
</tr>
<tr>
<td>War Department</td>
<td>Various</td>
<td>349,092,171.14</td>
<td>Various</td>
<td>4,323,093.60</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>Various</td>
<td>24,582,978.97</td>
<td>180</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Navy Department</td>
<td>Various</td>
<td>318,715,709.44</td>
<td>Various</td>
<td>6,405,826.39</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>Various</td>
<td>207,079,540.69</td>
<td>Various</td>
<td>11,877,174.80</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>Various</td>
<td>152,325,807.99</td>
<td>111</td>
<td>3,285,274.40</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>Various</td>
<td>30,362,711.21</td>
<td>190</td>
<td>3,762.38</td>
</tr>
<tr>
<td>United States Veterans' Bureau</td>
<td>Various</td>
<td>384,008,249.96</td>
<td>95</td>
<td>6,617,860.60</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Various</td>
<td>32,604,718.40</td>
<td>Various</td>
<td>2,526,288.15</td>
</tr>
<tr>
<td>Total general expenditures</td>
<td>1,762,244,324.84</td>
<td>24,733,359.44</td>
<td>24,733,359.44</td>
<td>41,430,118.65</td>
</tr>
</tbody>
</table>

The table above details the receipts and expenditures of the government for the fiscal year ended June 30, 1927, classified according to funds. The ordinary receipts and expenditures are further categorized into various acts and districts.
### Interest on the public debt

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refund of receipts—</td>
<td>336 787,793,764.08</td>
</tr>
<tr>
<td>Customs</td>
<td>226 20,286,495.13</td>
</tr>
<tr>
<td>Internal Revenue</td>
<td>242 112,287,214.19</td>
</tr>
<tr>
<td>Postal deficiency</td>
<td>216 27,363,191.19</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>316 5,412,022.17</td>
</tr>
</tbody>
</table>

### Operations in special accounts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Railroads</td>
<td>97 983,966.04</td>
</tr>
<tr>
<td>War Finance Corporation</td>
<td>97 27,026,157.45</td>
</tr>
<tr>
<td>Shipping Board</td>
<td>90,91 26,027,369.05</td>
</tr>
<tr>
<td>Alien property funds</td>
<td>97 85,787.11</td>
</tr>
<tr>
<td>Adjusted service certificate fund</td>
<td>97 116,719,586.10</td>
</tr>
<tr>
<td>Civil service retirement fund</td>
<td>83 1,308,757.69</td>
</tr>
<tr>
<td>Investment of trust funds—</td>
<td>97 48,938,300.40</td>
</tr>
<tr>
<td>District of Columbia teachers’ retirement</td>
<td>335 289,980.43</td>
</tr>
<tr>
<td>Foreign service retirement</td>
<td>231 87,287.50</td>
</tr>
<tr>
<td>General railroad contingent</td>
<td>97 870,677.94</td>
</tr>
</tbody>
</table>

### Public debt retirements chargeable against ordinary receipts—

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sinking fund</td>
<td>337 333,528,400.00</td>
</tr>
<tr>
<td>Purchase and retirements from foreign repaysments</td>
<td>337 19,254,500.00</td>
</tr>
<tr>
<td>Received from foreign governments under debt settlements</td>
<td>337 159,961,800.00</td>
</tr>
<tr>
<td>Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)</td>
<td>337 1,231,834.78</td>
</tr>
<tr>
<td>Forfeitures, gifts, etc.</td>
<td>337 6,587,310.00</td>
</tr>
</tbody>
</table>

### Total public debt retirements chargeable against ordinary receipts— | 337 333,528,400.00 |

### Total in outstanding checks— | 337 333,528,400.00 |

### Total expenditures chargeable against ordinary receipts— | 337 333,528,400.00 |

### Surplus of ordinary receipts over expenditures chargeable against ordinary receipts— | 337 333,528,400.00 |

### Public debt receipts— | 337 333,528,400.00 |

### Total to be accounted for— | 337 333,528,400.00 |

### General fund balance June 30, 1927— | 337 333,528,400.00 |

### Excess of all receipts over expenditures— | 337 333,528,400.00 |

### General fund balance June 30, 1927— | 337 333,528,400.00 |

1. Excludes District of Columbia special and trust funds.
2. Includes District of Columbia special and trust funds.
3. Includes $20,607,694.00 receipts credited direct to appropriations.
4. Includes $1,618,490.27 receipts credited direct to appropriation.
SUMMARY OF RECEIPTS BY SOURCES, FISCAL YEAR 1927

<table>
<thead>
<tr>
<th>Source of Income</th>
<th>Ordinary Receipts</th>
<th>Special Receipts</th>
<th>Trust Receipts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs (for details of customs receipts by districts and ports, see pp. 51–57):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duties</td>
<td>$603,425,354.68</td>
<td>$1,197.99</td>
<td></td>
<td>$603,426,552.67</td>
</tr>
<tr>
<td>Tonnage tax</td>
<td>2,241,333.34</td>
<td>4,579.17</td>
<td></td>
<td>2,245,912.51</td>
</tr>
<tr>
<td>Internal revenue (for details of internal revenue receipts by States and districts, see pp. 58, 59):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income tax</td>
<td>2,219,933,616.38</td>
<td>18,827.34</td>
<td></td>
<td>2,219,952,443.72</td>
</tr>
<tr>
<td>Miscellaneous internal revenue taxes</td>
<td>647,840,451.72</td>
<td>390,097.17</td>
<td></td>
<td>688,337,548.89</td>
</tr>
<tr>
<td>Collections under enforcement of national prohibition act</td>
<td>501,891.11</td>
<td></td>
<td></td>
<td>501,891.11</td>
</tr>
<tr>
<td>Public lands (included under public domain receipts below).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous (for details see pp. 21–27):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, premium, and discount</td>
<td>2,34,002,604.63</td>
<td>134,963,905.05</td>
<td></td>
<td>149,866,509.68</td>
</tr>
<tr>
<td>Sales of Government property</td>
<td>14,501,722.01</td>
<td>3,894,975.20</td>
<td></td>
<td>18,396,697.21</td>
</tr>
<tr>
<td>Public domain receipts (includes $21,186,63 sales of public lands)</td>
<td>10,244,960.79</td>
<td>15,048,803.97</td>
<td></td>
<td>25,293,764.76</td>
</tr>
<tr>
<td>Federal reserve and Federal intermediate credit banks franchise tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proofs on coinage, bullion deposits, etc</td>
<td>9,130,112.82</td>
<td>405,201.40</td>
<td></td>
<td>9,535,314.22</td>
</tr>
<tr>
<td>Revenue-producing enterprises</td>
<td>28,736,710.72</td>
<td>1,169,761.51</td>
<td></td>
<td>29,906,472.23</td>
</tr>
<tr>
<td>Rent of public buildings, grounds, etc</td>
<td>31,686,935.84</td>
<td>2,313,254.98</td>
<td></td>
<td>34,000,189.82</td>
</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc</td>
<td>31,247.56</td>
<td>6,326,909.90</td>
<td></td>
<td>6,358,157.46</td>
</tr>
<tr>
<td>Gifts and contributions</td>
<td>64,122,227.76</td>
<td>44,254,725.54</td>
<td></td>
<td>108,376,953.30</td>
</tr>
<tr>
<td>Assessments and reimbursements</td>
<td>12,613,147.23</td>
<td>8,679,367.17</td>
<td></td>
<td>21,292,514.40</td>
</tr>
<tr>
<td>Miscellaneous unclassified receipts</td>
<td>372,137.75</td>
<td>5,319,636.56</td>
<td></td>
<td>5,691,774.31</td>
</tr>
<tr>
<td>Trust funds (excluding $2,670,766.74 from District of Columbia)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td>24,859,514.55</td>
<td>2,981,273.45</td>
<td>2,670,766.74</td>
<td>30,511,554.74</td>
</tr>
<tr>
<td>United States revenues from District of Columbia sources</td>
<td>146,500.42</td>
<td></td>
<td></td>
<td>146,500.42</td>
</tr>
<tr>
<td>Total</td>
<td>231,577,601.61</td>
<td>223,219,843.80</td>
<td>94,573,485.63</td>
<td>549,370,931.04</td>
</tr>
<tr>
<td>Total ordinary receipts based on receipt warrants issued</td>
<td>3,705,520,248.84</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,728,279.94</td>
</tr>
<tr>
<td>Receipts credited by repay warrants direct to appropriations 1</td>
<td>100,000,901.83</td>
<td>4,700,309.96</td>
<td></td>
<td>104,701,211.79</td>
</tr>
<tr>
<td>Total ordinary cash receipts on basis of daily Treasury statements, revised</td>
<td>3,805,514,546.55</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>4,128,222,887.61</td>
</tr>
<tr>
<td>Public debt receipts</td>
<td>5,185,083,142.93</td>
<td>5,185,083,142.93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total receipts into the general fund</td>
<td>8,990,597,688.49</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,313,050,903.54</td>
</tr>
<tr>
<td>Postal revenues under control of the Postmaster General</td>
<td>683,121,988.66</td>
<td>683,121,988.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total receipts, including postal revenues</td>
<td>9,673,719,678.14</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,996,628,019.20</td>
</tr>
</tbody>
</table>

1 Additional collections from this source amounting to $4,296,589.81 were made as follows: Under miscellaneous receipts Treasury, p. 41, $37,128.07; under Department of Justice, p. 21, $4,250,461.74.
2 Exclusive of receipts credited direct to appropriations, for details see p. 48.
3 For details of receipts by sources see p. 62.
4 For details see p. 48.
### SUMMARY OF RECEIPTS BY ORGANIZATION UNITS, FISCAL YEAR 1927

#### ORDINARY RECEIPTS

<table>
<thead>
<tr>
<th>Organization Unit</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative</td>
<td>$550,955.88</td>
<td>$37,669.28</td>
<td>$15,150.00</td>
<td>$633,775.16</td>
</tr>
<tr>
<td>Executive Office</td>
<td>20.26</td>
<td></td>
<td></td>
<td>20.26</td>
</tr>
<tr>
<td>Independent Offices</td>
<td>5,072,227.52</td>
<td>3,450,120.86</td>
<td>65,846,078.40</td>
<td>74,368,426.78</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>4,408,588.59</td>
<td>3,408,450.86</td>
<td></td>
<td>7,817,039.45</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>4,318,698.70</td>
<td></td>
<td></td>
<td>4,318,698.70</td>
</tr>
<tr>
<td>Department of the Interior (includes $621,186.63 sales of public lands)</td>
<td>3,552,034.22</td>
<td>7,870,236.95</td>
<td>24,221,448.68</td>
<td>35,643,719.85</td>
</tr>
<tr>
<td>Department of Justice, including Judicial</td>
<td>7,745,772.67</td>
<td>241,344.62</td>
<td></td>
<td>7,987,117.29</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>5,270,071.30</td>
<td>65,062.66</td>
<td></td>
<td>5,335,133.96</td>
</tr>
<tr>
<td>Navy Department</td>
<td>11,880,506.09</td>
<td>12,982,651.56</td>
<td>216,882.36</td>
<td>25,080,040.91</td>
</tr>
<tr>
<td>Department of State</td>
<td>8,964,145.99</td>
<td>513,906.03</td>
<td>14,052.30</td>
<td>9,492,104.32</td>
</tr>
<tr>
<td>Treasury Department (includes $603,672,465.18 customs and $2,866,684,888.72 internal revenue)</td>
<td>3,584,800,541.63</td>
<td>188,902,855.03</td>
<td></td>
<td>3,768,703,396.66</td>
</tr>
<tr>
<td>War Department</td>
<td>18,370,969.57</td>
<td>8,180,974.17</td>
<td>1,580,107.15</td>
<td>25,135,040.89</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>25,544,701.45</td>
<td></td>
<td></td>
<td>25,544,701.45</td>
</tr>
<tr>
<td>District of Columbia: 1</td>
<td>24,859,514.55</td>
<td>2,981,273.45</td>
<td>2,670,766.74</td>
<td>30,511,554.74</td>
</tr>
<tr>
<td>District of Columbia, revenues, taxes, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States revenues from District of Columbia sources</td>
<td>146,500.42</td>
<td></td>
<td></td>
<td>146,500.42</td>
</tr>
<tr>
<td>Total</td>
<td>3,705,520,248.84</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,728,279.94</td>
</tr>
<tr>
<td>Deduct moneys deposited in fiscal year 1926 but covered by warrant in fiscal year 1927 $13,262.97</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add moneys received in fiscal year 1927 but not covered by warrant</td>
<td>6,658.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ordinary receipts based on receipt warrants issued</td>
<td>3,705,513,644.72</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,721,675.82</td>
</tr>
<tr>
<td>Receipts credited by repay warrants direct to appropriations</td>
<td>100,000,901.83</td>
<td>4,700,309.96</td>
<td></td>
<td>104,701,211.79</td>
</tr>
<tr>
<td>Total ordinary cash receipts on basis of daily Treasury statements, revised</td>
<td>3,805,514,546.55</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>4,128,422,887.61</td>
</tr>
<tr>
<td>Public debt receipts</td>
<td>5,185,083,142.93</td>
<td></td>
<td></td>
<td>5,185,083,142.93</td>
</tr>
<tr>
<td>Total receipts into the general fund</td>
<td>8,990,597,680.48</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,313,406,030.54</td>
</tr>
<tr>
<td>Postal revenues under control of the Postmaster General</td>
<td>683,121,988.66</td>
<td></td>
<td></td>
<td>683,121,988.66</td>
</tr>
<tr>
<td>Total receipts including postal revenues</td>
<td>9,673,719,678.14</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,996,628,019.20</td>
</tr>
</tbody>
</table>

1 For details of receipts by sources see p. 62.
2 For details see p. 48.
### DETAILS OF RECEIPTS BY SOURCES, FISCAL YEAR 1927

#### ORDINARY RECEIPTS

<table>
<thead>
<tr>
<th>Source</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs (details on pp. 51–57):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duties</td>
<td>603,425,354.68</td>
<td>$1,197.99</td>
<td>$603,426,552.67</td>
<td></td>
</tr>
<tr>
<td>Tonnage tax</td>
<td>2,241,333.34</td>
<td>4,579.17</td>
<td>2,245,912.51</td>
<td></td>
</tr>
<tr>
<td>Lddftlonal</td>
<td>605,666,688.02</td>
<td>5,777.16</td>
<td>605,672,465.18</td>
<td></td>
</tr>
<tr>
<td>Internal revenue (details on pp. 58, 59):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income tax</td>
<td>2,219,925,043.72</td>
<td>18,827.34</td>
<td>2,219,942,870.12</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous internal revenue taxes</td>
<td>647,840,431.72</td>
<td>390,097.17</td>
<td>737,938,528.89</td>
<td></td>
</tr>
<tr>
<td>Collections under enforcement of national prohibition act</td>
<td>501,891.11</td>
<td></td>
<td>501,891.11</td>
<td></td>
</tr>
<tr>
<td>Public lands (included in public domain receipts below).</td>
<td>2,896,275,959.21</td>
<td>408,924.51</td>
<td>2,900,200.72</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, premium, and discount—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on bonds of foreign governments under funding agreements</td>
<td>4,884,359.14</td>
<td>134,961,800.00</td>
<td>139,846,159.14</td>
<td></td>
</tr>
<tr>
<td>Interest on miscellaneous obligations</td>
<td>20,583,440.76</td>
<td>2,041.00</td>
<td>20,585,481.76</td>
<td></td>
</tr>
<tr>
<td>Interest on overpayments under sec. 209, transportation act 1929, as amended</td>
<td>5,544.48</td>
<td>5,544.48</td>
<td>5,544.48</td>
<td></td>
</tr>
<tr>
<td>Interest on farm-loan bonds</td>
<td>670,060.92</td>
<td></td>
<td>670,060.92</td>
<td></td>
</tr>
<tr>
<td>Interest on public deposits</td>
<td>4,707,706.52</td>
<td></td>
<td>4,707,706.52</td>
<td></td>
</tr>
<tr>
<td>Interest on advance payment to contractors</td>
<td>44,551.39</td>
<td></td>
<td>44,551.39</td>
<td></td>
</tr>
<tr>
<td>Dividends on capital stock of the Panama Railroad owned by the United States...</td>
<td>350,000.00</td>
<td></td>
<td>350,000.00</td>
<td></td>
</tr>
<tr>
<td>Final dividend of the U. S. Sugar Equalization Board</td>
<td>1,707,138.65</td>
<td>65.05</td>
<td>1,707,203.70</td>
<td></td>
</tr>
<tr>
<td>Gain by exchange</td>
<td>34,002,604.65</td>
<td></td>
<td>168,966,509.68</td>
<td></td>
</tr>
</tbody>
</table>

#### Sales of Government property—

<table>
<thead>
<tr>
<th>Source</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>3,298,256.98</td>
<td>38,357.89</td>
<td>3,336,614.87</td>
<td></td>
</tr>
<tr>
<td>Sale of office material, etc. (General Supply Committee)</td>
<td>36,548.93</td>
<td></td>
<td>36,548.93</td>
<td></td>
</tr>
<tr>
<td>Disposal of properties, United States Housing Corporation</td>
<td>1,669,594.90</td>
<td></td>
<td>1,669,594.90</td>
<td></td>
</tr>
<tr>
<td>Sale of lands, etc., on account of military post construction fund</td>
<td>3,836,617.31</td>
<td>8,648,478.01</td>
<td>3,836,617.31</td>
<td>8,648,478.01</td>
</tr>
<tr>
<td>Sale of war supplies</td>
<td>31,229.14</td>
<td></td>
<td>31,229.14</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>13,664,107.96</td>
<td>3,894,975.20</td>
<td>17,559,083.15</td>
<td></td>
</tr>
<tr>
<td>Sale of seal and fox skins</td>
<td>281,004.53</td>
<td></td>
<td>281,004.53</td>
<td></td>
</tr>
<tr>
<td>Sale of public documents and charts</td>
<td>295,950.38</td>
<td></td>
<td>295,950.38</td>
<td></td>
</tr>
<tr>
<td>Sale of card indexes, Library of Congress</td>
<td>190,751.30</td>
<td></td>
<td>190,751.30</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Government property</td>
<td>129,907.96</td>
<td></td>
<td>129,907.96</td>
<td></td>
</tr>
<tr>
<td>897,614.05</td>
<td></td>
<td></td>
<td>897,614.05</td>
<td></td>
</tr>
<tr>
<td>14,549,229.01</td>
<td>3,894,975.20</td>
<td></td>
<td>18,444,204.21</td>
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</tbody>
</table>

#### Public domain receipts—

<table>
<thead>
<tr>
<th>Source</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of public lands (details on p. 60)</td>
<td>42,783.67</td>
<td>578,392.96</td>
<td>621,186.63</td>
<td></td>
</tr>
<tr>
<td>Receipts under mineral leasing acts</td>
<td>660,014.00</td>
<td>6,001,271.89</td>
<td>6,661,285.89</td>
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</tr>
<tr>
<td>Royalties on oil, gas, etc</td>
<td>5,407,569.68</td>
<td>5,845,515.16</td>
<td>11,253,084.84</td>
<td></td>
</tr>
<tr>
<td>Forest reserve fund</td>
<td>3,414,267.24</td>
<td>1,813,300.07</td>
<td>5,227,567.31</td>
<td></td>
</tr>
<tr>
<td>National park revenues</td>
<td>669,927.56</td>
<td></td>
<td>669,927.56</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>41,388.64</td>
<td>810,323.89</td>
<td>851,712.53</td>
<td></td>
</tr>
<tr>
<td>10,244,960.79</td>
<td>15,048,803.97</td>
<td></td>
<td>25,303,764.76</td>
<td></td>
</tr>
</tbody>
</table>

1 Additional collections from this source, amounting to $4,266,168.21, were made as follows:
Under Miscellaneous receipts, Department of Justice, p. 83  $4,266,168.21
Under Miscellaneous receipts, Treasury, p. 41  37,128.07

2 See note, p. 25.
### Details of Receipts by Sources, Fiscal Year 1927—Continued

#### ORDINARY RECEIPTS—Continued

<table>
<thead>
<tr>
<th>Description</th>
<th>General Funds</th>
<th>Special Funds</th>
<th>Trust Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Miscellaneous—Continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal reserve and Federal intermediate credit banks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Franchise tax, D.C.</td>
<td>150,000.00</td>
<td></td>
<td></td>
<td>150,000.00</td>
</tr>
<tr>
<td>Profits on coinage, bullion deposits, etc</td>
<td>$9,130,112.82</td>
<td>$1,231,763.58</td>
<td>$1,231,763.58</td>
<td>$9,130,112.82</td>
</tr>
<tr>
<td><strong>Revenue-producing enterprises</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operation of properties, United States Housing Corporation</td>
<td>479,016.53</td>
<td>94,770.72</td>
<td></td>
<td>479,016.53</td>
</tr>
<tr>
<td>Funds deposited for construction loans under sec. 11, merchant marine act, 1920</td>
<td>250,585.08</td>
<td>250,585.08</td>
<td></td>
<td>250,585.08</td>
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<tr>
<td>Earnings from radio service</td>
<td>25,154,384.16</td>
<td>25,154,384.16</td>
<td></td>
<td>25,154,384.16</td>
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<tr>
<td>United States telegraph lines</td>
<td>230,291.68</td>
<td>230,291.68</td>
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<td>230,291.68</td>
</tr>
<tr>
<td>Laundering for cleaning operations (War)</td>
<td>1,553,163.93</td>
<td>310,430.68</td>
<td></td>
<td>1,553,163.93</td>
</tr>
<tr>
<td>Sale of electric current (Dam No. 2, Muscle Shoals, Ala.)</td>
<td>1,031,901.64</td>
<td></td>
<td></td>
<td>1,031,901.64</td>
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<tr>
<td>Other</td>
<td>78,415.10</td>
<td></td>
<td></td>
<td>78,415.10</td>
</tr>
<tr>
<td><strong>Rent of public buildings, grounds, etc.</strong></td>
<td>28,736,710.72</td>
<td>405,201.40</td>
<td></td>
<td>29,141,912.12</td>
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<tr>
<td>Fees, fines, penalties, forfeitures, etc.</td>
<td>1,169,761.51</td>
<td></td>
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<td>1,169,761.51</td>
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<tr>
<td>Alaska fund</td>
<td></td>
<td>238,094.62</td>
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<td>238,094.62</td>
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<tr>
<td>Fees on letters patent</td>
<td>3,462,627.12</td>
<td></td>
<td></td>
<td>3,462,627.12</td>
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<tr>
<td>Copyright fees</td>
<td>183,689.05</td>
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<td>183,689.05</td>
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<tr>
<td>Fees and commissions (land offices)</td>
<td>493,194.99</td>
<td></td>
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<td>493,194.99</td>
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<tr>
<td>Consular and passport fees</td>
<td>8,086,362.25</td>
<td></td>
<td></td>
<td>8,086,362.25</td>
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<tr>
<td>Tax on circulation of national banks</td>
<td>3,223,461.97</td>
<td></td>
<td></td>
<td>3,223,461.97</td>
</tr>
<tr>
<td>Customs service—U.S.-----------------------------------------------------------</td>
<td>1,559,714.30</td>
<td></td>
<td></td>
<td>1,559,714.30</td>
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<tr>
<td>Collections under enforcement of national prohibition act (Treasury and Judicial)</td>
<td>4,298,198.21</td>
<td>2,750.00</td>
<td></td>
<td>4,298,198.21</td>
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<tr>
<td>Commissions on telephone pay stations in Federal buildings</td>
<td>16,870.20</td>
<td>845,661.29</td>
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<td>862,531.49</td>
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<tr>
<td>Naturalization fees</td>
<td>944,956.50</td>
<td>1,000,857.98</td>
<td></td>
<td>1,945,814.48</td>
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<tr>
<td>Immigration services, Including $8,271,905.10 head tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Judicial</td>
<td>3,044,710.11</td>
<td>500.00</td>
<td></td>
<td>3,045,210.11</td>
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<tr>
<td>Forfeitures by contractors</td>
<td>112,325.28</td>
<td></td>
<td></td>
<td>112,325.28</td>
</tr>
<tr>
<td>Licenses and fees—Federations, Water power, and irrigation, Alaska</td>
<td>238,718.82</td>
<td></td>
<td></td>
<td>238,718.82</td>
</tr>
<tr>
<td>Taxes, licenses, fines, etc., Canal Zone</td>
<td>222,332.34</td>
<td></td>
<td></td>
<td>222,332.34</td>
</tr>
<tr>
<td>Other</td>
<td>1,349,254.14</td>
<td></td>
<td></td>
<td>1,349,254.14</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>31,686,935.84</td>
<td>2,313,254.98</td>
<td></td>
<td>34,000,208.82</td>
</tr>
<tr>
<td>Gifts and contributions—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library of Congress gift fund</td>
<td>37,031.78</td>
<td>37,031.78</td>
<td></td>
<td>37,031.78</td>
</tr>
<tr>
<td>Return of increase in salary by Members of Congress, 69th Congress</td>
<td>1,875.00</td>
<td>1,875.00</td>
<td></td>
<td>1,875.00</td>
</tr>
<tr>
<td>Advance of funds for river and harbor improvements</td>
<td>1,248,000.00</td>
<td></td>
<td>1,248,000.00</td>
<td></td>
</tr>
<tr>
<td>Contributions for river and harbor improvements</td>
<td>2,944,263.15</td>
<td></td>
<td>2,944,263.15</td>
<td></td>
</tr>
<tr>
<td>For Forest Service cooperative work</td>
<td>1,502,536.05</td>
<td></td>
<td>1,502,536.05</td>
<td></td>
</tr>
<tr>
<td>For roads, bridges, and related works, Alaska</td>
<td>91,695.82</td>
<td></td>
<td></td>
<td>91,695.82</td>
</tr>
<tr>
<td>Canadian Government's share, cost of protective works and measures, Lake of the Woods and Rainy River, Minn</td>
<td>275,000.00</td>
<td></td>
<td></td>
<td>275,000.00</td>
</tr>
<tr>
<td>Moneys received from persons unknown</td>
<td>3,894.60</td>
<td>3,954.60</td>
<td></td>
<td>7,849.20</td>
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<tr>
<td>Donations to the United States</td>
<td>25,468.96</td>
<td>25,468.96</td>
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<td>50,937.92</td>
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<tr>
<td>Pan American Union quotas</td>
<td>220,658.29</td>
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<td>220,658.29</td>
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<tr>
<td>Other</td>
<td>7,673.81</td>
<td></td>
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<td>7,673.81</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>31,247.59</td>
<td>6,326,909.90</td>
<td></td>
<td>6,358,157.49</td>
</tr>
<tr>
<td>Repayments of investments—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal of unfunded loans made to foreign governments</td>
<td>10,001,882.81</td>
<td></td>
<td>10,001,882.81</td>
<td></td>
</tr>
<tr>
<td>Principal of bonds of foreign governments under funding agreements</td>
<td>1,438,350.27</td>
<td>34,252,839.73</td>
<td></td>
<td>35,691,190.00</td>
</tr>
<tr>
<td>Principal of sale of surplus war supplies to foreign governments</td>
<td>6,500.00</td>
<td></td>
<td></td>
<td>6,500.00</td>
</tr>
</tbody>
</table>

1 Additional collections from this source amounting to $901,890.11 were made under Internal Revenue. See p. 89.

2 For contribution to Library of Congress Trust Fund, investment account, see p. 21.
## RECEIPTS AND EXPENDITURES, 1927

### Details of receipts by sources, fiscal year 1927—Continued

#### ORDINARY RECEIPTS—Continued

<table>
<thead>
<tr>
<th>Category</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Miscellaneous—Continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Repayments of investments—Continued.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquidation of capital stock, Federal land banks</td>
<td>$338,432.00</td>
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<td></td>
<td>$338,432.00</td>
</tr>
<tr>
<td>Sale of farm-loan bonds</td>
<td>60,495,000.00</td>
<td>1,000,000.00</td>
<td>60,496,000.00</td>
<td></td>
</tr>
<tr>
<td>Return of advances made to reclamation fund</td>
<td>843,945.51</td>
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<td>843,945.51</td>
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<tr>
<td>Principal of loans made by United States Housing Corporation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>64,122,227.78</td>
<td>$44,254,722.54</td>
<td></td>
<td>108,376,950.32</td>
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<tr>
<td><strong>Assessments and reimbursements—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses, national-bank examiners</td>
<td>546,528.74</td>
<td></td>
<td></td>
<td>546,528.74</td>
</tr>
<tr>
<td>Expenses of redeeming national currency</td>
<td>2,451,008.90</td>
<td></td>
<td></td>
<td>2,451,008.90</td>
</tr>
<tr>
<td>Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board</td>
<td>326,075.88</td>
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<td>326,075.88</td>
</tr>
<tr>
<td>Assessments on Federal and joint-stock land banks, and Federal intermediate credit banks</td>
<td>2,349,583.84</td>
<td></td>
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<td>2,349,583.84</td>
</tr>
<tr>
<td>Salaries and expenses, Federal Farm Loan Board</td>
<td>588,338.34</td>
<td></td>
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<td>588,338.34</td>
</tr>
<tr>
<td>General railroad contingent fund</td>
<td>168,621.26</td>
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<td>168,621.26</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,919,849.17</td>
<td></td>
<td></td>
<td>8,919,849.17</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>10,603.43</td>
<td></td>
<td></td>
<td>10,603.43</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>12,513,147.23</td>
<td>6,479,397.17</td>
<td></td>
<td>18,992,544.40</td>
</tr>
<tr>
<td><strong>Miscellaneous unclassified receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clothing and small stores fund</td>
<td>5,319,636.56</td>
<td></td>
<td></td>
<td>5,319,636.56</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>71,061.95</td>
<td></td>
<td></td>
<td>71,061.95</td>
</tr>
<tr>
<td><strong>Trust funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government life-insurance fund</td>
<td>$65,346,078.40</td>
<td></td>
<td></td>
<td>$65,346,078.40</td>
</tr>
<tr>
<td>Civil-service retirement and disability fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions to Library of Congress Trust Fund, investment account</td>
<td>15,150.00</td>
<td></td>
<td></td>
<td>15,150.00</td>
</tr>
<tr>
<td>Foreign Service retirement and disability fund, interest on investments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Soldiers' Home permanent fund</td>
<td>546,555.20</td>
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<td>546,555.20</td>
</tr>
<tr>
<td>Pay of the Army, deposit fund, services or supplies</td>
<td>980,165.42</td>
<td></td>
<td></td>
<td>980,165.42</td>
</tr>
<tr>
<td>Indian moneys—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of labor</td>
<td>$2,682,492.72</td>
<td></td>
<td></td>
<td>$2,682,492.72</td>
</tr>
<tr>
<td>Oil and gas leases, etc., Osage Reservation, Okla.</td>
<td>18,545,930.46</td>
<td></td>
<td></td>
<td>18,545,930.46</td>
</tr>
<tr>
<td>Kiowa, Comanche and Apache Indians, Okla., moneys due for oil and gas, south half Red River, act Mar. 4, 1923</td>
<td>1,200,734.49</td>
<td></td>
<td></td>
<td>1,200,734.49</td>
</tr>
<tr>
<td>Proceeds of sales and leases of Indian lands, etc.</td>
<td>1,552,585.69</td>
<td></td>
<td></td>
<td>1,552,585.69</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>23,981,723.36</td>
<td></td>
<td></td>
<td>23,981,723.36</td>
</tr>
<tr>
<td><strong>Miscellaneous trust funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>91,902,718.89</td>
<td></td>
<td></td>
<td>91,902,718.89</td>
</tr>
</tbody>
</table>

1 Credits to this fund, beginning with the fiscal year 1927, are made direct to the appropriation account by repay covering warrants.
### ORDINARY RECEIPTS—Continued

<table>
<thead>
<tr>
<th>Source</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Miscellaneous—Continued.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>District of Columbia—</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenues—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia share</td>
<td>$24,850,514.55</td>
<td></td>
<td>$2,870,766.74</td>
<td>$830,511,551.74</td>
</tr>
<tr>
<td>United States share</td>
<td>146,500.42</td>
<td></td>
<td></td>
<td>146,500.42</td>
</tr>
<tr>
<td><strong>Total miscellaneous receipts, including Panama Canal and “Sales of public lands”</strong></td>
<td>25,006,014.97</td>
<td>2,981,273.45</td>
<td>2,670,766.74</td>
<td>30,658,055.16</td>
</tr>
<tr>
<td>**Total **</td>
<td>231,577,601.61</td>
<td>223,219,845.80</td>
<td>94,573,485.63</td>
<td>549,370,931.04</td>
</tr>
<tr>
<td>Deduct moneys deposited in fiscal year 1926 but covered by warrant in year 1927</td>
<td>$13,262.97</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add moneys received in fiscal year 1927 but not covered by warrant</td>
<td>6,658.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total ordinary receipts based on receipt warrants issued</strong></td>
<td>3,705,520,248.84</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,729,279.94</td>
</tr>
<tr>
<td>Receipts credited by repay warrants direct to appropriations</td>
<td>6,604.12</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total ordinary cash receipts on basis of daily Treasury statements, revised</strong></td>
<td>3,705,513,644.72</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,721,675.82</td>
</tr>
<tr>
<td>Public debt receipts</td>
<td>100,000,901.83</td>
<td>4,700,309.96</td>
<td></td>
<td>104,701,211.79</td>
</tr>
<tr>
<td><strong>Total receipts into the general fund</strong></td>
<td>8,900,597,689.48</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,313,506,030.54</td>
</tr>
<tr>
<td>Postal revenues under control of the Postmaster General</td>
<td>683,121,988.66</td>
<td></td>
<td></td>
<td>683,121,988.66</td>
</tr>
<tr>
<td><strong>Total receipts, including postal revenues</strong></td>
<td>9,673,719,678.14</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>9,996,628,019.20</td>
</tr>
</tbody>
</table>

* For details see p. 62.  
† For details see p. 48.
## RECEIPTS INTO THE GENERAL FUND

<table>
<thead>
<tr>
<th>ORDINARY</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Customs</strong> (details on pp. 51–57):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Duties</td>
<td>$803,425,354.68</td>
<td>$1,197.99</td>
<td></td>
<td>$803,426,552.67</td>
</tr>
<tr>
<td>Tonnage tax</td>
<td>2,241,333.34</td>
<td>4,579.17</td>
<td></td>
<td>2,245,912.51</td>
</tr>
<tr>
<td></td>
<td>605,666,688.02</td>
<td>5,777.16</td>
<td></td>
<td>605,672,465.18</td>
</tr>
<tr>
<td><strong>Internal revenue</strong> (details on pp. 58, 59):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income tax</td>
<td>2,219,933,616.38</td>
<td>18,828.34</td>
<td></td>
<td>2,219,952,443.72</td>
</tr>
<tr>
<td>Miscellaneous internal-revenue taxes</td>
<td>647,840,451.72</td>
<td>390,097.17</td>
<td></td>
<td>648,230,548.89</td>
</tr>
<tr>
<td>Collections under enforcement of national prohibition act ¹</td>
<td>501,891.11</td>
<td></td>
<td>501,891.11</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,868,275,900.21</td>
<td>408,924.51</td>
<td></td>
<td>2,868,684,823.72</td>
</tr>
<tr>
<td><strong>Miscellaneous</strong> (details follow):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous receipts (including sales of public lands, details on p. 60)</td>
<td>231,570,097.49</td>
<td>223,219,843.80</td>
<td>94,573,485.63</td>
<td>549,364,426.92</td>
</tr>
<tr>
<td>Receipts credited direct to appropriations</td>
<td>100,000,901.83</td>
<td>4,700,309.96</td>
<td></td>
<td>104,701,211.79</td>
</tr>
<tr>
<td></td>
<td>3,805,514,546.55</td>
<td>228,334,855.43</td>
<td>94,573,485.63</td>
<td>4,128,422,887.61</td>
</tr>
</tbody>
</table>

¹ Additional collections from this source amounting to $4,293,186.21, were made as follows:
Under Miscellaneous receipts, Judicial, p. 35. ................................................. $4,293,186.21

² Under Miscellaneous receipts, Treasury, p. 41. .................................................... 57,128.07

² Exclusive of $6,604.12 uncovered moneys.
## MISCELLANEOUS RECEIPTS BY ORGANIZATION UNITS AND SOURCES

<table>
<thead>
<tr>
<th>LEGISLATIVE</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SENATE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>$817.61</td>
<td></td>
<td></td>
<td>$817.61</td>
</tr>
<tr>
<td>HOUSE OF REPRESENTATIVES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>471.20</td>
<td></td>
<td></td>
<td>471.20</td>
</tr>
<tr>
<td>Gifts and contributions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Return of increase in salary by Members of Congress, 65th Congress—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Henry St. George Tucker</td>
<td>1,875.00</td>
<td></td>
<td></td>
<td>1,875.00</td>
</tr>
<tr>
<td>Total, House of Representatives</td>
<td>2,346.20</td>
<td></td>
<td></td>
<td>2,346.20</td>
</tr>
</tbody>
</table>

| LEGISLATIVE, MISCELLANEOUS | | | | |
| Gifts and contributions: | | | | |
| Funds contributed for memorial to John Ericsson | $637.50 | | | 637.50 |
| (For appropriation account see p. 71.) | | | | |

| LIBRARY OF CONGRESS | | | | |
| Sales of Government property: | | | | |
| Proceeds of sale of Government property | 668.06 | | | 668.06 |
| Sale of card indexes, Library of Congress | 190,751.30 | | | 190,919.36 |
| Fees, fines, penalties, forfeitures, etc.: | | | | |
| Copyright fees | 183,689.05 | | | 183,689.05 |
| Unclaimed moneys, Copyright Office | 22.00 | | | 22.00 |
| Gifts and contributions: | | | | |
| Contributions to Library of Congress gift fund— | | | | |
| Elizabeth Sprague Coolidge (endowment, income account) | 25,337.08 | | | 25,337.08 |
| Elizabeth Sprague Coolidge | 3,000.00 | | | 3,000.00 |
| Beethoven Association | 500.00 | | | 500.00 |
| Alvin M. West | 220.00 | | | 220.00 |
| Income on Library of Congress trust fund, investment account— | | | | |
| Wm. E. Benjamin | 812.50 | | | 812.50 |
| R. R. Bowker | 334.30 | | | 334.30 |
| Elizabeth S. Coolidge | 6,077.90 | | | 6,077.90 |
| Jas. B. Wilbur | 750.00 | | | 750.00 |
| (For appropriation accounts see p. 74.) | | | | |
| | 37,031.78 | | | 37,031.78 |
| Assessments and reimbursements: | | | | |
| Work done by Library of Congress | 3,204.97 | | | 3,204.97 |
| Trust fund: | | | | |
| Contributions to Library of Congress trust fund, investment account (Elizabeth Sprague Coolidge donation) | $15,150.00 | | | 15,150.00 |
| (For appropriation account see p. 74.) | | | | |
| Total, Library of Congress | 378,326.44 | 37,031.78 | 15,150.00 | 430,508.22 |

| GOVERNMENT PRINTING OFFICE | | | | |
| Sales of Government property: | | | | |
| Proceeds of sale of Government property | 67,607.89 | | | 67,607.89 |
| Sale of public documents | 131,857.74 | | | 131,857.74 |
| Total miscellaneous receipts under Legislative | 580,955.88 | 37,069.28 | 15,150.00 | 633,775.16 |
## EXECUTIVE OFFICE

Sales of Government property:
Proceeds of sale of Government property:

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20.26</td>
<td></td>
<td></td>
<td>$20.26</td>
</tr>
</tbody>
</table>

## INDEPENDENT OFFICES

### BOARD OF TAX APPEALS

Fees, fines, penalties, forfeitures, etc.:

| Fees          | 127,259.30   |             | 127,259.30 |

## CIVIL SERVICE COMMISSION

Sales of Government property:
Proceeds of sale of Government property

| .15           |             |             | .15 |

## FEDERAL BOARD FOR VOCATIONAL EDUCATION

Interest, premium, and discount:
Interest on public deposits
Sales of Government property:
Proceeds of sale of Government property
Total, Federal Board for Vocational Education

| 63,170.00    |             | 63,199.44   | 63,199.44 |

## FEDERAL POWER COMMISSION

Fees, fines, penalties, forfeitures, etc.:
Copying fees

| Proceeds of licenses under Federal water power act from Indian reservations. (Act June 10, 1920, 41 Stat., 1072.) | $25.00 | 27.33 |
| Agua Caliente Reservation, Calif. | $25.00 | 27.33 |
| Crow Indians, Mont. | 6.11 | 6.11 |
| Fort Hall Indian Reservation, Idaho. | 35.00 | 35.00 |
| Klamath Indian Reservation, Oreg. | 25.32 | 25.32 |
| Lac Court Oreilles Indian Reservation, Wis. | 1,200.00 | 1,200.00 |
| La Jolla Indian Reservation, Calif. | 1,200.00 | 1,200.00 |
| Morongo Indian Reservation, Calif. | 5.00 | 5.00 |
| Paiute Indian Reservation, Nev. | 92.00 | 92.00 |
| Pala Indian Reservation, Calif. | 3.00 | 3.00 |
| Rincon Indian Reservation, Calif. | 26.50 | 26.50 |
| Pottawatomi Indians, Kansas. | 8.95 | 8.95 |
| Wind River Reservation, Wyo. | 126.44 | 126.44 |
| Yuma Reservation, Wyo. | 25.38 | 25.38 |

### FEDERAL POWER COMMISSION

Proceeds of licenses under Federal water power act from public lands and national forests

<table>
<thead>
<tr>
<th>State</th>
<th>Proceeds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>$105.00</td>
<td></td>
</tr>
<tr>
<td>Arizona</td>
<td>345.50</td>
<td></td>
</tr>
<tr>
<td>Alaska</td>
<td>339.77</td>
<td></td>
</tr>
<tr>
<td>California</td>
<td>13,852.35</td>
<td>13,852.35</td>
</tr>
<tr>
<td>Colorado</td>
<td>187.30</td>
<td></td>
</tr>
<tr>
<td>Idaho</td>
<td>8,743.00</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>3.96</td>
<td></td>
</tr>
<tr>
<td>Minnesota</td>
<td>26.40</td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>191.10</td>
<td></td>
</tr>
<tr>
<td>Nevada</td>
<td>77.28</td>
<td></td>
</tr>
<tr>
<td>New Mexico</td>
<td>17.57</td>
<td></td>
</tr>
<tr>
<td>Oregon</td>
<td>1,757.44</td>
<td>1,757.44</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>70.75</td>
<td></td>
</tr>
<tr>
<td>South Dakota</td>
<td>5.00</td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>75.00</td>
<td></td>
</tr>
<tr>
<td>Virginia</td>
<td>7.05</td>
<td></td>
</tr>
<tr>
<td>Washington</td>
<td>123.91</td>
<td></td>
</tr>
<tr>
<td>Wisconsin</td>
<td>4.86</td>
<td></td>
</tr>
<tr>
<td>Wyoming</td>
<td>62.34</td>
<td></td>
</tr>
</tbody>
</table>

### FEDERAL POWER COMMISSION

25,972.56

Under the Federal water power act the above receipts are disposed of as follows:
20 per cent ($4,194.52) credited to "Reclamation fund," p. 133.
7½ per cent ($1,720.71) credited to "Payments to States under Federal water power act," p. 87.
15½ per cent ($3,546.57) remains in Miscellaneous receipts.

---

Under the Federal water power act the above receipts are disposed of as follows:
20 per cent ($4,194.52) credited to "Reclamation fund," p. 133.
7½ per cent ($1,720.71) credited to "Payments to States under Federal water power act," p. 87.
15½ per cent ($3,546.57) remains in Miscellaneous receipts.
RECEIPTS AND EXPENDITURES, 1927

Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>INDEPENDENT OFFICES—Continued</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL POWER COMMISSION—continued</td>
</tr>
<tr>
<td>Proceeds of licenses under Federal water power act, improvements of navigable waters</td>
</tr>
<tr>
<td>Under the Federal water power act the above receipts are disposed of as follows: 50 per cent credited to “Maintenance and operation of dams and other improvements of navigable waters” (War), p. 307; 50 per cent remains in Miscellaneous receipts.</td>
</tr>
<tr>
<td>Total, Federal Power Commission</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FEDERAL RESERVE BOARD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments and reimbursements: Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board</td>
</tr>
<tr>
<td>(For appropriation account see p. 81.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FEDERAL TRADE COMMISSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments and reimbursements: Reimbursement for Government property lost</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GENERAL ACCOUNTING OFFICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Government property: Proceeds of sale of Government property</td>
</tr>
<tr>
<td>Rent of public buildings, grounds, etc.: Rent of public buildings and grounds</td>
</tr>
<tr>
<td>Assessments and reimbursements: Reimbursement for Government property lost</td>
</tr>
<tr>
<td>Damages to Government property</td>
</tr>
<tr>
<td>Total, General Accounting Office</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HOUSING CORPORATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount: Interest on loans</td>
</tr>
<tr>
<td>Sales of Government property: Disposal of properties</td>
</tr>
<tr>
<td>Revenue-producing enterprises: Operation of properties</td>
</tr>
<tr>
<td>Repayments of investments: Principal on loans</td>
</tr>
<tr>
<td>Total, Housing Corporation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INTERSTATE COMMERCE COMMISSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Government property: Sale of printed forms</td>
</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.: Certifying railroad tariffs, etc.</td>
</tr>
<tr>
<td>Assessments and reimbursements: General railroad contingent fund</td>
</tr>
<tr>
<td>(For appropriation account see p. 85.)</td>
</tr>
<tr>
<td>Total, Interstate Commerce Commission</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount: Interest on public deposits</td>
</tr>
</tbody>
</table>
### INDEPENDENT OFFICES—Continued

#### OFFICE OF PUBLIC BUILDINGS AND PUBLIC PARKS OF THE NATIONAL CAPITAL

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Government property:</td>
<td>$18,899.77</td>
<td></td>
<td></td>
<td>$18,899.77</td>
</tr>
<tr>
<td>Assessments and reimbursements:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement for Government property lost</td>
<td>27.81</td>
<td></td>
<td></td>
<td>27.81</td>
</tr>
<tr>
<td>Damages to Government property</td>
<td>20.00</td>
<td></td>
<td></td>
<td>20.00</td>
</tr>
<tr>
<td>Total, Office of Public Buildings and Public Parks of the National Capital</td>
<td>18,947.58</td>
<td></td>
<td></td>
<td>18,947.58</td>
</tr>
</tbody>
</table>

#### RAILROAD ADMINISTRATION AND TRANSPORTATION ACT

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal control of transportation systems</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans to railroads after termination of Federal control, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on overpayment under sec. 209 of the transportation act, 1920, as amended, of the</td>
<td>105.13</td>
<td></td>
<td></td>
<td>105.13</td>
</tr>
<tr>
<td>Atlanta &amp; St. Andrews Bay Railway Co.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumberland &amp; Manchester Railroad Co.</td>
<td>75.11</td>
<td></td>
<td></td>
<td>75.11</td>
</tr>
<tr>
<td>Waterloo, Cedar Falls &amp; Northern Railway Co.</td>
<td>2,482.57</td>
<td></td>
<td></td>
<td>2,482.57</td>
</tr>
<tr>
<td>Wilkes-Barre &amp; Eastern Railroad Co.</td>
<td>2,581.67</td>
<td></td>
<td></td>
<td>2,581.67</td>
</tr>
<tr>
<td>Total, Railroad Administration and transportation act.</td>
<td>5,244.48</td>
<td></td>
<td></td>
<td>5,244.48</td>
</tr>
</tbody>
</table>

#### SMITHSONIAN INSTITUTION

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>1,598.93</td>
<td></td>
<td></td>
<td>1,598.93</td>
</tr>
<tr>
<td>Repayments of investments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal control of transportation systems</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans to railroads after termination of Federal control, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, Smithsonian Institution</td>
<td>6,843.41</td>
<td></td>
<td></td>
<td>6,843.41</td>
</tr>
</tbody>
</table>

#### U. S. SHIPPING BOARD

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on moneys loaned from construction loan fund.</td>
<td>371,889.66</td>
<td></td>
<td></td>
<td>371,889.66</td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>482.50</td>
<td></td>
<td></td>
<td>482.50</td>
</tr>
<tr>
<td>Revenue-producing enterprises:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U. S. Shipping Board.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds deposited for construction loans under sec. 11, merchant marine act, 1920</td>
<td></td>
<td></td>
<td>$94,770.72</td>
<td>94,770.72</td>
</tr>
<tr>
<td>(For appropriation account see p. 91.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Copying fees</td>
<td>29.70</td>
<td></td>
<td></td>
<td>29.70</td>
</tr>
<tr>
<td>Assessments and reimbursements:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work done by the U. S. Shipping Board</td>
<td>2.40</td>
<td></td>
<td></td>
<td>2.40</td>
</tr>
<tr>
<td>Total, U. S. Shipping Board</td>
<td>372,404.26</td>
<td></td>
<td></td>
<td>372,404.26</td>
</tr>
</tbody>
</table>

#### U. S. SUGAR EQUALIZATION BOARD

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final dividends of the U. S. Sugar Equalization Board.                   (See note, p. 25.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

1. Receipts credited direct to "Railroad" appropriations by repay covering warrants, amounting to $89,720,082.12 during the fiscal year 1927, are shown on p. 40.
2. Receipts credited direct to "Shipping Board" appropriations by repay covering warrants, amounting to $1,810,144.27 during the fiscal year 1927, are shown on p. 40.
### RECEIPTS AND EXPENDITURES, 1927

#### Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>INDEPENDENT OFFICES—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U. S. TARIFF COMMISSION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>$29.50</td>
<td>$29.50</td>
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</tr>
<tr>
<td><strong>U. S. VETERANS' BUREAU</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td>408,130.51</td>
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<td></td>
<td>408,130.51</td>
</tr>
<tr>
<td>Interest, premium, and discount:</td>
<td>408,130.51</td>
<td></td>
<td></td>
<td>408,130.51</td>
</tr>
<tr>
<td>Military and naval insurance, Veterans' Bureau:</td>
<td>408,130.51</td>
<td></td>
<td></td>
<td>408,130.51</td>
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<tr>
<td>Rent of public buildings, grounds, etc.:</td>
<td>38,774.09</td>
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<td>38,774.09</td>
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<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
<td>99.25</td>
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<td>99.25</td>
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<tr>
<td>Assessments and reimbursements:</td>
<td>468,369.63</td>
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<td></td>
<td>468,369.63</td>
</tr>
<tr>
<td>Payment for quarters, subsistence, and laundry service.</td>
<td>468,307.75</td>
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<td>468,307.75</td>
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<tr>
<td>Reimbursement for Government property lost</td>
<td>15.00</td>
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<td>15.00</td>
</tr>
<tr>
<td>Damages to Government property</td>
<td>46.88</td>
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<td></td>
<td>46.88</td>
</tr>
<tr>
<td>Miscellaneous:</td>
<td></td>
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<td></td>
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<tr>
<td>Unexplained balances in cash accounts...</td>
<td>20.00</td>
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<td>20.00</td>
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<tr>
<td>Trust fund:</td>
<td></td>
<td>$3,090.30</td>
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<td>3,090.30</td>
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<tr>
<td>Government life insurance fund</td>
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<tr>
<td>Dividend deposits...</td>
<td></td>
<td>8,788,000.86</td>
<td></td>
<td>8,788,000.86</td>
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<tr>
<td>Interest on investments</td>
<td>568,204.82</td>
<td></td>
<td></td>
<td>568,204.82</td>
</tr>
<tr>
<td>Interest on loans</td>
<td>7,963.71</td>
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<td>7,963.71</td>
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<tr>
<td>Interest on premiums...</td>
<td>52,513,000.00</td>
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<td>52,513,000.00</td>
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<td>Premiums...</td>
<td></td>
<td>2,628,131.51</td>
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<td>2,628,131.51</td>
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<tr>
<td>Profits on investments</td>
<td>1,270,636.46</td>
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<td>1,270,636.46</td>
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<tr>
<td>Repayment of loans</td>
<td>67,930.65</td>
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<td></td>
<td>67,930.65</td>
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<tr>
<td>Reserve...</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total, U. S. Veterans' Bureau</strong></td>
<td>915,393.48</td>
<td></td>
<td></td>
<td>915,393.48</td>
</tr>
<tr>
<td></td>
<td>65,846,078.40</td>
<td></td>
<td></td>
<td>65,846,078.40</td>
</tr>
<tr>
<td><strong>MISCELLANEOUS</strong></td>
<td>5,072,552.99</td>
<td>65,846,078.40</td>
<td></td>
<td>66,761,471.88</td>
</tr>
<tr>
<td>Less adjustment charging receipts under &quot;Reimbursement of relief moneys furnished American citizens in Europe credited in 1925, now credited by counter entry to &quot;Reimbursement of relief moneys furnished American citizens and prisoners of war in Germany&quot; under Department of State...</td>
<td>325.47</td>
<td></td>
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<td>325.47</td>
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<tr>
<td>Total miscellaneous receipts under Independent Offices (see note)</td>
<td>5,072,227.52</td>
<td>83,450,120.86</td>
<td>65,846,078.40</td>
<td>74,368,426.78</td>
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<tr>
<td><strong>DEPARTMENT OF AGRICULTURE</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, premium, and discount:</td>
<td>9,515.00</td>
<td></td>
<td></td>
<td>9,515.00</td>
</tr>
<tr>
<td>Interest on farmers' seed and feed loans</td>
<td>7.46</td>
<td></td>
<td></td>
<td>7.46</td>
</tr>
<tr>
<td>Gain by exchange</td>
<td>9,522.46</td>
<td></td>
<td></td>
<td>9,522.46</td>
</tr>
<tr>
<td>Sales of Government property:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property</td>
<td>109,401.77</td>
<td></td>
<td></td>
<td>109,401.77</td>
</tr>
<tr>
<td>Surplus war material sold States for improvement of public highways</td>
<td>23,917.29</td>
<td></td>
<td></td>
<td>23,917.29</td>
</tr>
<tr>
<td>Sale of trespassing livestock, national forests</td>
<td>3,117.63</td>
<td></td>
<td></td>
<td>3,117.63</td>
</tr>
<tr>
<td>Sale of furs and skins</td>
<td>29,272.44</td>
<td></td>
<td></td>
<td>29,272.44</td>
</tr>
<tr>
<td></td>
<td>165,709.13</td>
<td></td>
<td></td>
<td>165,709.13</td>
</tr>
</tbody>
</table>

1 Receipts credited direct to the appropriation "Military and naval insurance, Veterans' Bureau, 1927 and prior years," by way covering warrants, amounting to $6,500,50 during the fiscal year 1927, are shown on p. 48.

**Note:**—On July 15, 1928, the unexpended balance to the credit of the checking account of the U. S. Sugar Equalization Board on the books of the Treasurer of the United States amounting to $1,270,621.39, was transferred to the warrant account, $5,000,000 of which was covered into the Treasury to the credit of the appropriation "National security and defense, U. S. Sugar Equalization Board, Inc." (p. 96), as a repayment of capital stock originally advanced therefor; the remainder, $5,729,378.61, was covered into the Treasury as "Miscellaneous receipts—final dividends of U. S. Sugar Equalization Board." This transfer of funds from one account to another is merely an adjustment between accounts in this fiscal year of cash transactions occurring in prior fiscal years. Accordingly, the items have not been included in the receipts or expenditures of this report inasmuch as they did not affect the cash in the Treasury during the current fiscal year.
### DEPARTMENT OF AGRICULTURE—Continued

<table>
<thead>
<tr>
<th>Miscellaneous receipts by organization units and sources—Continued</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public domain receipts:</strong></td>
</tr>
<tr>
<td>Forest-reserve fund</td>
</tr>
<tr>
<td>Under acts of Mar. 4, 1907 (34 Stat. 1270), Mar. 1, 1911 (36 Stat. 961), and June 20, 1914 (38 Stat. 441), 25 per cent ($1,265,593.45) of all money received from such national forest is paid to the State in which such forest is situated. The above amount was credited during the fiscal year 1927 to the appropriation account “Payments to States and Territories from the national forests fund,” p. 110.</td>
</tr>
<tr>
<td>Revenue-producing enterprises:</td>
</tr>
<tr>
<td>Center Market rentals, Washington, D. C.</td>
</tr>
<tr>
<td>$140,090.49</td>
</tr>
<tr>
<td>Center Market storage and other charges, Washington, D. C.</td>
</tr>
<tr>
<td>$118,505.19</td>
</tr>
<tr>
<td>United States telegraph and telephone service</td>
</tr>
<tr>
<td>$6,972.65</td>
</tr>
<tr>
<td>Sales of agricultural products and livestock</td>
</tr>
<tr>
<td>$65,403.03</td>
</tr>
<tr>
<td>Miscellaneous receipts by organization units and sources—Continued</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>$3,414,367.24</td>
</tr>
<tr>
<td>$1,813,300.07</td>
</tr>
<tr>
<td>$5,227,667.31</td>
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</table>

### DEPARTMENT OF COMMERCE

<table>
<thead>
<tr>
<th>Miscellaneous receipts by organization units and sources—Continued</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General funds</strong></td>
</tr>
<tr>
<td>Special funds</td>
</tr>
<tr>
<td>Trust funds</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Revenue-producing enterprises:</td>
</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
</tr>
<tr>
<td>Fees under United States warehouse act</td>
</tr>
<tr>
<td>$5,856.00</td>
</tr>
<tr>
<td>Fees under Alaska game law</td>
</tr>
<tr>
<td>$24,140.19</td>
</tr>
<tr>
<td>Forfeitures by contractors</td>
</tr>
<tr>
<td>$50,521.52</td>
</tr>
<tr>
<td>Gifts and contributions:</td>
</tr>
<tr>
<td>Forest Service, cooperative fund</td>
</tr>
<tr>
<td>$1,266,101.11</td>
</tr>
<tr>
<td>(For appropriation accounts, see p. 110.)</td>
</tr>
<tr>
<td>Total miscellaneous receipts under Department of Agriculture</td>
</tr>
<tr>
<td>$4,406,588.59</td>
</tr>
<tr>
<td>$3,408,450.86</td>
</tr>
<tr>
<td>$7,815,039.45</td>
</tr>
</tbody>
</table>

### Sales of Government property:

<table>
<thead>
<tr>
<th>Proceeds of sale of Government property.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds of sale of Government property.</td>
</tr>
<tr>
<td>$71,247.49</td>
</tr>
<tr>
<td>Sale of publications.</td>
</tr>
<tr>
<td>$68,691.88</td>
</tr>
<tr>
<td>Sale of sealskins.</td>
</tr>
<tr>
<td>$239,996.45</td>
</tr>
<tr>
<td>Sale of fox skins.</td>
</tr>
<tr>
<td>$21,908.08</td>
</tr>
<tr>
<td>$415,943.90</td>
</tr>
</tbody>
</table>

### Interest, premium, and discount:

<table>
<thead>
<tr>
<th>Interest on public deposits.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10.82</td>
</tr>
<tr>
<td>Interest on debts due United States by individuals.</td>
</tr>
<tr>
<td>$18.23</td>
</tr>
<tr>
<td>$29.05</td>
</tr>
</tbody>
</table>

### Assessments and reimbursements:

<table>
<thead>
<tr>
<th>Reimbursement for inspection of food products</th>
</tr>
</thead>
<tbody>
<tr>
<td>$227,360.40</td>
</tr>
<tr>
<td>Work done by Department of Agriculture.</td>
</tr>
<tr>
<td>$22,963.04</td>
</tr>
<tr>
<td>Collections in appeals under grain standards act.</td>
</tr>
<tr>
<td>$60,644.49</td>
</tr>
<tr>
<td>Collections under cotton standards act.</td>
</tr>
<tr>
<td>$92,614.74</td>
</tr>
<tr>
<td>(For appropriation account see p. 110.)</td>
</tr>
<tr>
<td>Fumigation of cars and wagons on Mexican border</td>
</tr>
<tr>
<td>$78,118.00</td>
</tr>
<tr>
<td>Reimbursement for Government property lost</td>
</tr>
<tr>
<td>$1,376.90</td>
</tr>
<tr>
<td>Damages to Government property</td>
</tr>
<tr>
<td>$1,359.92</td>
</tr>
<tr>
<td>$493,437.49</td>
</tr>
</tbody>
</table>

### Total miscellaneous receipts under Department of Agriculture:

| $4,406,588.59                                                 |
| $3,408,450.86                                                 |
| $7,815,039.45                                                 |
## RECEIPTS AND EXPENDITURES, 1927

### Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF COMMERCE—Continued</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent of public buildings, grounds, etc.:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent of public buildings and grounds</td>
<td>$4,136.59</td>
<td></td>
<td>$4,136.59</td>
</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
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<td></td>
</tr>
<tr>
<td>Commerce collections</td>
<td>345,486.44</td>
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<td>345,486.44</td>
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<tr>
<td>Exclusive privileges</td>
<td>5.00</td>
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<td>5.00</td>
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<tr>
<td>Fees on letters patent</td>
<td>3,462,627.12</td>
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<td>3,462,627.12</td>
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<tr>
<td>Fees under China trade act</td>
<td>1,225.00</td>
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<td>1,225.00</td>
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<tr>
<td>Forfeitures by contractors</td>
<td>178.63</td>
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<td>178.63</td>
</tr>
<tr>
<td>Permits for fishing privileges</td>
<td>2,842.78</td>
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<td>2,842.78</td>
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<tr>
<td>Testing fees, Bureau of Mines</td>
<td>7,579.75</td>
<td></td>
<td>7,579.75</td>
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<tr>
<td>Testing fees, Bureau of Standards</td>
<td>66,485.28</td>
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<td>66,485.28</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,886,440.00</td>
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<td>3,886,440.00</td>
</tr>
<tr>
<td>Assessments and reimbursements:</td>
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</tr>
<tr>
<td>Refund on empty containers</td>
<td>9.50</td>
<td></td>
<td>9.50</td>
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<tr>
<td>Pipeline water rights, Hawaii</td>
<td>25.00</td>
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<td>25.00</td>
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<tr>
<td>Work done by Department of Commerce</td>
<td>8,511.46</td>
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<td>8,511.46</td>
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<tr>
<td>Reimbursement for Government property lost</td>
<td>571.13</td>
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<td>571.13</td>
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<tr>
<td>Damages to Government property</td>
<td>3,025.20</td>
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<td>3,025.20</td>
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<tr>
<td><strong>Total</strong></td>
<td>12,142.29</td>
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<td>12,142.29</td>
</tr>
<tr>
<td>Miscellaneous:</td>
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</tr>
<tr>
<td>Telegraph and telephone service</td>
<td>6.86</td>
<td></td>
<td>6.86</td>
</tr>
<tr>
<td>Unexplained balance in cash account</td>
<td>.01</td>
<td></td>
<td>.01</td>
</tr>
<tr>
<td><strong>Total miscellaneous receipts under Department of Commerce</strong></td>
<td>6.87</td>
<td></td>
<td>6.87</td>
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<tr>
<td><strong>DEPARTMENT OF THE INTERIOR</strong></td>
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<td></td>
</tr>
<tr>
<td>Sales of Government property:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sale of Government property—</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interior Department proper</td>
<td>$11,803.24</td>
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<td>11,803.24</td>
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<tr>
<td>National Park Service</td>
<td>12,665.21</td>
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<td>12,665.21</td>
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<tr>
<td>Sale of session laws, Alaska</td>
<td>24,468.45</td>
<td></td>
<td>24,468.45</td>
</tr>
<tr>
<td>Sale of public buildings, etc., on abandoned military reservation, Fort Davis, Alaska</td>
<td>145.00</td>
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<td>145.00</td>
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<tr>
<td>Sale of publications, Geological Survey</td>
<td>891.04</td>
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<td>891.04</td>
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<tr>
<td>Sale of maps</td>
<td>67,066.52</td>
<td></td>
<td>67,066.52</td>
</tr>
<tr>
<td>Sale of maps</td>
<td>181.65</td>
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<td>181.65</td>
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<tr>
<td>Sale of meals, Department of the Interior</td>
<td>527.32</td>
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<td>527.32</td>
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<tr>
<td>Sales to Indians</td>
<td>92,579.02</td>
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<td>92,579.02</td>
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<tr>
<td><strong>Total</strong></td>
<td>185,859.00</td>
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<td>185,859.00</td>
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<tr>
<td>Public domain receipts:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Sale of public lands (for details see p. 60)</td>
<td>42,793.67</td>
<td>$578,392.96</td>
<td>621,186.63</td>
</tr>
<tr>
<td>Depredations on public lands</td>
<td>1,035.43</td>
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<td>1,035.43</td>
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<tr>
<td>Royalties on coal leases in Alaska</td>
<td>2,145.09</td>
<td></td>
<td>2,145.09</td>
</tr>
<tr>
<td>Sale of public timber</td>
<td>6,935.74</td>
<td></td>
<td>6,935.74</td>
</tr>
<tr>
<td>Sale of town lots, Alaska</td>
<td>1,949.47</td>
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<td>1,949.47</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>12,068.73</td>
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<td>12,068.73</td>
</tr>
</tbody>
</table>

* Of this amount $578,392.96 was appropriated for the first three-quarters of the fiscal year 1927 under "Reclamation fund," (special fund), p. 133, and $13,041.79 during the fiscal year 1927 for the fiscal year 1926, under "Five and three per cent funds to States (lands)," as stated on p. 133.
RECEIPTS AND EXPENDITURES, 1927

Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>Scenario</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public domain receipts—Continued. Receipts under mineral leasing act of Feb. 25, 1920.</td>
<td>$666,807.98</td>
<td>$6,001,271.89</td>
<td></td>
<td>$6,668,079.87</td>
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<tr>
<td>Production</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Future</td>
<td>Past</td>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alabama</td>
<td>1,294.70</td>
<td>1,294.70</td>
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<td></td>
</tr>
<tr>
<td>California</td>
<td>1,058,720.67</td>
<td>1,059,420.00</td>
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</tr>
<tr>
<td>Colorado</td>
<td>105,022.79</td>
<td>105,022.79</td>
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<td></td>
</tr>
<tr>
<td>Idaho</td>
<td>1,978.16</td>
<td>1,978.16</td>
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<td></td>
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<tr>
<td>Louisiana</td>
<td>14,213.85</td>
<td>14,213.85</td>
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<tr>
<td>Montana</td>
<td>188,687.35</td>
<td>188,687.35</td>
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<tr>
<td>Nevada</td>
<td>1,440.00</td>
<td>1,440.00</td>
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<td></td>
</tr>
<tr>
<td>New Mexico</td>
<td>15,301.77</td>
<td>15,301.77</td>
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<tr>
<td>North Dakota</td>
<td>7,794.77</td>
<td>7,794.77</td>
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<tr>
<td>South Dakota</td>
<td>18.83</td>
<td>18.83</td>
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<tr>
<td>Utah</td>
<td>34,870.36</td>
<td>34,870.36</td>
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<tr>
<td>Washington</td>
<td>2,594.28</td>
<td>2,594.28</td>
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<tr>
<td>Wyoming</td>
<td>5,096,455.41</td>
<td>5,096,455.41</td>
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<tr>
<td>Less adjustment on past productions in Wyoming</td>
<td>22,640.00</td>
<td>22,640.00</td>
<td>6,668,169.87</td>
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<tr>
<td>Total</td>
<td>6,645,518.87</td>
<td>6,645,518.87</td>
<td>6,668,079.87</td>
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</tbody>
</table>

Under the mineral leasing act of Feb. 25, 1920 (41 Stat. 446), the above receipts are disposed of as follows:

Future production—37.5 per cent (1/2,492,069.65) credited to "Payments to States from receipts under mineral leasing act," p. 153.

Past production—20 per cent (1/5,812.50) credited to "Reclamation fund," p. 133.

20 per cent (1/5,812.50) credited to "Reclamation fund," p. 133.

Deposit by individuals for expenses of surveying public lands. Deposits by individuals for expenses of surveying public lands. Deposits by individuals for expenses of surveying public lands. Deposits by individuals for expenses of surveying public lands.

Cooe Bay wagon-road grant fund. Cooe Bay wagon-road grant fund. Cooe Bay wagon-road grant fund. Cooe Bay wagon-road grant fund.


(For appropriation accounts, see p. 133.)


(For appropriation account, see p. 143.)


Proceeds of town sites, Reclamation Service. Proceeds of town sites, Reclamation Service. Proceeds of town sites, Reclamation Service. Proceeds of town sites, Reclamation Service.


(Receipts from the three sources above are credited to "Reclamation fund," p. 133.)


(For appropriation accounts, see p. 176.)

1,155,839.65  1,155,839.65
### RECEIPTS AND EXPENDITURES, 1927

**Miscellaneous receipts by organization units and sources—Continued**

<table>
<thead>
<tr>
<th>DEPARTMENT OF THE INTERIOR—Continued</th>
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</thead>
<tbody>
<tr>
<td><strong>Public domain receipts—Continued.</strong></td>
</tr>
<tr>
<td>National park revenues—</td>
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<tr>
<td>National Park Service</td>
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<tr>
<td>Crater Lake National Park</td>
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<tr>
<td>General Grant National Park</td>
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<tr>
<td>Glacier National Park</td>
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<tr>
<td>Grand Canyon National Park</td>
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<tr>
<td>Hawai'i National Park</td>
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<tr>
<td>Hot Springs National Park</td>
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<tr>
<td>Lassen Volcanic National Park</td>
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<tr>
<td>Mesa Verde National Park</td>
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<tr>
<td>Mount McKinley National Park</td>
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<td>Mount Rainier National Park</td>
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<td>Platt National Park</td>
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<td>Rocky Mountain National Park</td>
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<td>Sequoia National Park</td>
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<tr>
<td>Wind Cave National Park</td>
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<tr>
<td>Yellowstone National Park</td>
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<tr>
<td>Yosemite National Park</td>
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<tr>
<td>Zion National Park</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

| Monument revenues—               |
| Carolina National Monument       | 31,272.00 |
| Colorado National Monument       | 1.00 |
| Craters of the Moon National Monument | 10.00 |
| Fossil Cephalopod National Monument | 32.00 |
| Muir Woods National Monument     | 5.00 |
| Petrified Forest National Monument | 40.00 |
| Pipe Springs National Monument   | 5.00 |
| **Total**                        | 31,365.00 |

| Rent of public buildings, grounds, etc.: |
| Rent of public buildings and grounds— |
| Interior, civil                       | 5,324.46 |
| Indian Service                        | 2,031.18 |
| **Total**                             | 7,355.64 |

| Rent of Government property—        |
| Indian Service                      | 1,329.11 |
| **Total**                           | 8,684.75 |

| Fees, fines, penalties, forfeitures, etc.: |
| Copying fees, General Land Office    | 2,420.85 |
| Copying fees, Department of the Interior | 25,639.83 |
| Power permit, General Land Office    | 17,484.25 |
| Attorney's fees                      | 30.00 |
| Fees and commissions, land offices   | 493,194.99 |
| Hospital fees, Alaska                | 1,397.04 |
| Forfeitures by contractors (National Park Service) | 25.00 |
| Passport fees, Department of the Interior | 1,422.00 |
| Assessors' and appraisers' fees (Indian Service) | 25.00 |
| Filing fees, Indian Office           | 858.00 |
| Fees, Indian lands and timber (Indian Service) | 239,000.49 |
| Forfeitures by runaway pupils (Indian Service) | 409.99 |
| Forfeitures by contractors (Indian Service) | 1.05 |
| Hospital fees (Indian Service)       | 6,400.60 |
| Proceeds of Fort Hall irrigation and water system, Idaho (Indian Service) | 14,911.84 |
| **Total**                            | 801,280.93 |

| Gifts and contributions:            |
| Donations to National Park Service  | 7,027.31 |
| (For appropriation account see p. 141.) |
| Return of increase of Civil War pension | 9.00 |
| **Total**                           | 9.00 | 7,027.31 | 7,036.31 |
## Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
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<td><strong>DEPARTMENT OF THE INTERIOR—Continued</strong></td>
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<td></td>
<td>$1,000,000.00</td>
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<tr>
<td>Repayments of investments:</td>
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<td>$1,000,000.00</td>
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<tr>
<td>Return of advances made to the reclamation fund</td>
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<td></td>
<td></td>
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<tr>
<td>Assessments and reimbursements:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Cost of surveying railroad and private land claims</td>
<td>7,476.65</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reclamation fund</td>
<td>7,476.65</td>
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<tr>
<td>Work done by the Department of the Interior</td>
<td>240.45</td>
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<tr>
<td>Refund of transportation, Interior, civil</td>
<td>145.22</td>
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<tr>
<td>Construction charges (Indian Service)—</td>
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<td></td>
</tr>
<tr>
<td>Blackfeet project</td>
<td>2,910.57</td>
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<tr>
<td>Crow project</td>
<td>60.36</td>
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<td></td>
</tr>
<tr>
<td>Colorado River project</td>
<td>7,311.12</td>
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<td></td>
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<tr>
<td>Flathead project</td>
<td>11,071.04</td>
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<tr>
<td>Modoc project</td>
<td>1,253.20</td>
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<tr>
<td>Sand Creek project</td>
<td>2,371.90</td>
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<tr>
<td>Uintah irrigation project</td>
<td>1,256.60</td>
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<tr>
<td>Wind River project</td>
<td>7,589.37</td>
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<tr>
<td>Wind River project, ceded part of reservation</td>
<td>12,361.86</td>
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<tr>
<td>Wind River project, diminished reservation</td>
<td>422.84</td>
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<tr>
<td>Costs collected from estates of deceased Indians</td>
<td>50,089.27</td>
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<tr>
<td>Work done by the Indian Office</td>
<td>91.00</td>
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<tr>
<td>Refund of transportation (Indian Service)</td>
<td>281.82</td>
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<tr>
<td>Settlement of claim against Willard N. Jones</td>
<td>14,000.00</td>
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<td>Irrigation charges, Wapato project, act Feb. 14, 1920</td>
<td>125,433.27</td>
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<tr>
<td>Maintenance charges, irrigation system, act Aug. 1, 1914</td>
<td>127,705.74</td>
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<tr>
<td>Ahtanum project</td>
<td>6,034.46</td>
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<tr>
<td>Crow Reservation</td>
<td>6,034.46</td>
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<tr>
<td>Pala Reservation</td>
<td>6,034.46</td>
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<tr>
<td>Wapato project, Washington</td>
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<tr>
<td>Yuma Reservation</td>
<td>6,034.46</td>
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<tr>
<td>Maintenance charges, irrigation system, Blackfoot Reservation, act May 18, 1916</td>
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<tr>
<td>Maintenance and operation charges, Flathead project, act May 18, 1916</td>
<td>6,034.46</td>
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<tr>
<td>(For appropriation accounts see pp. 176, 177.)</td>
<td>6,034.46</td>
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<tr>
<td>Damages to Government property—</td>
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<tr>
<td>Interior, civil</td>
<td>127,705.74</td>
<td></td>
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<tr>
<td>Indian Service</td>
<td>127,705.74</td>
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<tr>
<td>Reimbursement for Government property lost—</td>
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</tr>
<tr>
<td>Interior, civil</td>
<td>127,705.74</td>
<td></td>
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<tr>
<td>Indian Service</td>
<td>127,705.74</td>
<td></td>
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<tr>
<td>Reimbursement to United States on account of appropriations made for Indian tribes, as follows—</td>
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</tr>
<tr>
<td>Absentee Shawnee allottees, Oklahoma, drainage assessments, 1927 (reimbursable)</td>
<td>29.97</td>
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<tr>
<td>Blackfeet Reservation, Mont., irrigation system (reimbursable)</td>
<td>167.44</td>
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<td>Blackfeet Reservation, Mont., improvement, maintenance, and operation, irrigation systems, 1927 (reimbursable)</td>
<td>197.41</td>
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<tr>
<td>Chippewas of Minnesota, education, 1915 (reimbursable)</td>
<td>197.41</td>
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<tr>
<td>Chippewas in Minnesota, advance interest to (reimbursable)</td>
<td>5.61</td>
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<tr>
<td>Creek allotted lands, Oklahoma, payment of drainage assessments on (reimbursable)</td>
<td>264.51</td>
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<tr>
<td>Crow Reservation, Mont., maintenance and operation, irrigation systems, 1927 (reimbursable)</td>
<td>270.12</td>
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<td>270.12</td>
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</tbody>
</table>

1 Under the act of June 25, 1919 (30 Stat. 825), $200,000,000 was advanced to the "Reclamation fund" from the general fund of the Treasury, $7,000,000 of which, including the $1,000,000 for 1927, has been returned from the "Reclamation fund" under the provisions of the act of June 12, 1917 (40 Stat. 149), which provided for the return of $1,000,000 annually.

2 Receipts credited direct to the appropriation. "Reclamation fund" (special fund), by repay covering warrants, amounting to $4,700,309.96 during the fiscal year 1927, are shown on p. 48.
### DEPARTMENT OF THE INTERIOR—Continued

#### Assessments and reimbursements—Continued.

**Reimbursement to United States on account of appropriations made for Indian tribes, as follows—Oon. Expenses, sale of timber, 1927 (reimbursable)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flathead Reservation, Mont., irrigation systems</td>
<td>$88,904.80</td>
</tr>
<tr>
<td>Fort Hall Reservation and ceded lands, Idaho, irrigation system, 1922-23 (reimbursable)</td>
<td>369.00</td>
</tr>
<tr>
<td>Fort Hall irrigation system, Idaho, improvement, maintenance, and operation, 1925 (reimbursable)</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Fort Peck Reservation, Mont., irrigation systems (reimbursable)</td>
<td>11.20</td>
</tr>
<tr>
<td>Fort Peck Indian lands, payment made for reserved agency school and other administrative purposes, restored to those Indians under act of Mar. 3, 1927</td>
<td>995.20</td>
</tr>
<tr>
<td>Indian boarding school, Pipestone, Minn., 1927</td>
<td>5,117.52</td>
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<tr>
<td>Indian lands in Oklahomas, payment of drainage assessments on (reimbursable)</td>
<td>1,352.60</td>
</tr>
<tr>
<td>Indian reservations, irrigation (reimbursable)—1923</td>
<td>1,000.75</td>
</tr>
<tr>
<td>No year</td>
<td>9.39</td>
</tr>
<tr>
<td>Indian school support, 1927</td>
<td>42.47</td>
</tr>
<tr>
<td>Industrial work and care of timber, 1927</td>
<td>217.03</td>
</tr>
<tr>
<td>Klamath Indians, Oregon, Industry among, 1919 (reimbursable)</td>
<td>1,330.72</td>
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<tr>
<td>Mescalero Reservation, N. Mex., roads and bridges, 1927 (reimbursable)</td>
<td>523.75</td>
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<tr>
<td>Okanogan County, Wash., maintenance and operation charges, allotted lands, 1923 (reimbursable)</td>
<td>42.15</td>
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<tr>
<td>Okanogan County, Wash., water rights, etc., for Indian allottees, 1927 (reimbursable)</td>
<td>198.72</td>
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<tr>
<td>Omaha and Winnebago allotments, drainage assessments, 1918-17 (reimbursable)</td>
<td>551.30</td>
</tr>
<tr>
<td>Pay of Indian police, 1927</td>
<td>15.00</td>
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<tr>
<td>Pima Indian lands, Arizona, maintenance and operation, irrigation system, 1927 (reimbursable)</td>
<td>31.50</td>
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<tr>
<td>Quinault Reservation, Wash., road (reimbursable)</td>
<td>35,313.22</td>
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<tr>
<td>Shoshone Reservation, Wyo., roads and bridges, 1918 (reimbursable)</td>
<td>6,000.00</td>
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<tr>
<td>Sioux of different tribes, support of, employees, 1927 (reimbursable)</td>
<td>55.80</td>
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<tr>
<td>Support and civilization of Indians, Walker River Agency, Nev., 1927</td>
<td>33.33</td>
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<tr>
<td>Wind River Diminished Reservation and ceded lands, Wyoming, irrigation system, 1927 (reimbursable)</td>
<td>24.00</td>
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<tr>
<td>Yakima Reservation, Wash., diversion dam and distribution and drainage system (reimbursable):</td>
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</tr>
<tr>
<td>1920</td>
<td>$7.10</td>
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<tr>
<td>1919</td>
<td>$30.00</td>
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<td></td>
<td>$387.10</td>
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<td></td>
<td>148,867.80</td>
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</table>

Less adjustment charging receipts under “Irrigation system, Wind River Diminished Reservation, Wyo. (reimbursable),” for $144,592.84 credited in 1919 and $1,000 in 1920, now credited by counter entry to the trust fund appropriation account “Proceeds of oil and gas leases, Wind River Reservation, Wyo.”

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>145,592.84</td>
<td>$3,274.96</td>
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</table>

Less adjustment on “Refund of radio charges” in 1926.

<table>
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<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>129,175.78</td>
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<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>129,168.64</td>
<td>$127,705.74</td>
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<td></td>
<td>256,874.38</td>
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<tr>
<td></td>
<td>General funds</td>
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<tr>
<td>--------------------------------</td>
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<tr>
<td>Miscellaneous:</td>
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<tr>
<td>Unclaimed funds of patients,</td>
<td></td>
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<tr>
<td>Freedmen’s Hospital</td>
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<tr>
<td>Unclaimed funds of patients,</td>
<td>$11.03</td>
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<tr>
<td>St. Elizabeths Hospital</td>
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<tr>
<td>Telegraph and telephone service</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Unexplained balances in cash</td>
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</tr>
<tr>
<td>accounts (Interior, civil)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Unexplained balances in cash</td>
<td></td>
</tr>
<tr>
<td>accounts (Indian Service)</td>
<td></td>
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<tr>
<td></td>
<td></td>
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<tr>
<td>Outstanding liabilities, lands</td>
<td></td>
</tr>
<tr>
<td>Unearned moneys, lands</td>
<td></td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 132.)</td>
<td></td>
</tr>
<tr>
<td>Personal funds of patients,</td>
<td></td>
</tr>
<tr>
<td>St. Elizabeths Hospital</td>
<td>$152,771.39</td>
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<td>Pension money, St. Elizabeths</td>
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<tr>
<td>Hospital</td>
<td></td>
</tr>
<tr>
<td>(For appropriation accounts see</td>
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</tr>
<tr>
<td>p. 144.)</td>
<td></td>
</tr>
<tr>
<td>Less adjustment on “Civil</td>
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<tr>
<td>service retirement and</td>
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<tr>
<td>disability fund,” deductions</td>
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<td>credited by repay warrant to</td>
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</tr>
<tr>
<td>“Disposition of affairs of</td>
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</tr>
<tr>
<td>Eastern Band of Cheyennes in</td>
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<tr>
<td>North Carolina, 1926”</td>
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<td></td>
<td></td>
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<tr>
<td>Proceeds of sales and leases</td>
<td></td>
</tr>
<tr>
<td>of Indian lands, etc.—</td>
<td></td>
</tr>
<tr>
<td>Cheyennes and Arapahoes in</td>
<td></td>
</tr>
<tr>
<td>Oklahoma, proceeds, sale of</td>
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</tr>
<tr>
<td>Indian lands</td>
<td></td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td>Cheyenne River Reservation, S.</td>
<td></td>
</tr>
<tr>
<td>Dak., proceeds, sale of Indian</td>
<td></td>
</tr>
<tr>
<td>lands, act May 29, 1908</td>
<td></td>
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<tr>
<td>Cheyenne River Reservation, S.</td>
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<tr>
<td>Dak., proceeds, sale of Indian</td>
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<tr>
<td>lands, act Jan. 28, 1913</td>
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</tr>
<tr>
<td>(For appropriation accounts see</td>
<td></td>
</tr>
<tr>
<td>p. 151.)</td>
<td></td>
</tr>
<tr>
<td>Chipewas in Minnesota, proceeds</td>
<td></td>
</tr>
<tr>
<td>of Indian lands and buildings,</td>
<td></td>
</tr>
<tr>
<td>act Feb. 14, 1920</td>
<td></td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 155.)</td>
<td></td>
</tr>
<tr>
<td>Chickasaw, interest on moneys</td>
<td></td>
</tr>
<tr>
<td>of Indian tribes deposited in</td>
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<td>banks</td>
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<tr>
<td>Choctaw, interest on moneys of</td>
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<td>Indian tribes deposited in</td>
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<tr>
<td>banks</td>
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</tr>
<tr>
<td>(For appropriation accounts see</td>
<td></td>
</tr>
<tr>
<td>p. 157.)</td>
<td></td>
</tr>
<tr>
<td>Chipewas in Minnesota, proceeds</td>
<td></td>
</tr>
<tr>
<td>of Indian lands, timber, etc.,</td>
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</tr>
<tr>
<td>act Jan. 14, 1880</td>
<td>$44,418.18</td>
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<tr>
<td>Coeur d’Alene Reservation, Idaho</td>
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<tr>
<td>proceeds, sale of Indian lands</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>(For appropriation accounts see</td>
<td></td>
</tr>
<tr>
<td>p. 152.)</td>
<td></td>
</tr>
<tr>
<td>Colorado River Reservation,</td>
<td></td>
</tr>
<tr>
<td>Ariz., proceeds, sale of</td>
<td></td>
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<tr>
<td>Indian town sites</td>
<td>$1,478.07</td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 155.)</td>
<td></td>
</tr>
<tr>
<td>Colville Indians, Washington,</td>
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<tr>
<td>proceeds, sale of Indian lands,</td>
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<tr>
<td>act Apr. 12, 1924</td>
<td>$1,050.60</td>
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<td>Colville Reservation, Washington</td>
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<tr>
<td>proceeds, sale of Indian lands,</td>
<td></td>
</tr>
<tr>
<td>act Mar. 22, 1906</td>
<td>$10,116.76</td>
</tr>
<tr>
<td>(For appropriation accounts see</td>
<td></td>
</tr>
<tr>
<td>p. 155.)</td>
<td></td>
</tr>
<tr>
<td>Crow Reservation, Mont.,</td>
<td></td>
</tr>
<tr>
<td>proceeds, sale of Indian town</td>
<td></td>
</tr>
<tr>
<td>sites, act June 4, 1920</td>
<td>$628.75</td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 155.)</td>
<td></td>
</tr>
<tr>
<td>Crow Reservation, Mont.,</td>
<td></td>
</tr>
<tr>
<td>proceeds, sale of Indian lands,</td>
<td></td>
</tr>
<tr>
<td>act Apr. 27, 1904</td>
<td>$8,576.71</td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 152.)</td>
<td></td>
</tr>
<tr>
<td>Devils Lake Reservation, N. Dak.</td>
<td></td>
</tr>
<tr>
<td>proceeds, sale of Indian lands</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>(For appropriation account see</td>
<td></td>
</tr>
<tr>
<td>p. 155.)</td>
<td></td>
</tr>
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</table>
### DEPARTMENT OF THE INTERIOR—Continued

#### Trust funds—Continued.

<table>
<thead>
<tr>
<th>Proceeds of sales and leases of Indian lands, etc.—Con.</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Five Civilized Tribes, Oklahoma, proceeds, sale of Indian lands, etc.</td>
<td>$297,938.87</td>
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<td>1,199.23</td>
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</tr>
<tr>
<td>Flathead Reservation, Mont., proceeds, sale of Indian lands, act Apr. 23, 1904</td>
<td></td>
<td>(For appropriation account see p. 155.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fort Berthold Reservation, N. Dak., proceeds, sale of Indian lands</td>
<td>8,770.41</td>
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<tr>
<td>Fort Belknap Reservation, Mont., proceeds, sale of Indian town sites</td>
<td>488.56</td>
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<td></td>
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</tr>
<tr>
<td>Fort Hall Reservation, Idaho, proceeds, sale of Indian town lots</td>
<td>175.00</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Fort Peck Reservation, Mont., proceeds, sale of Indian lands</td>
<td>188,690.08</td>
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<tr>
<td>Indian moneys, proceeds of labor</td>
<td>2,682,492.72</td>
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<td></td>
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<tr>
<td>Jicarilla Reservation, N. Mex., proceeds, sale of Indian timber</td>
<td>14,720.00</td>
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<tr>
<td>Kiowa, Comanche, and Apache Indians, Oklahoma, moneys due for oil and gas, south half Red River, act Mar. 4, 1923</td>
<td>1,200,734.49</td>
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<td></td>
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<tr>
<td>Kiowa Agency Hospital, Oklahoma, proceeds, sale of Indian lands</td>
<td>5,715.43</td>
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<td></td>
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</tr>
<tr>
<td>Lower Brule Reservation, S. Dak., proceeds, sale of Indian lands, act Apr. 21, 1906</td>
<td>14.00</td>
<td></td>
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<td></td>
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<tr>
<td>Menominee Reservation, Wis., proceeds, sale of Indian lumber, etc</td>
<td>306,145.45</td>
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<tr>
<td>Osage Indians, Oklahoma, deceased, proceeds, sale of Indian lands</td>
<td>73,241.33</td>
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<tr>
<td>Osage Reservation, Okla., oil and gas leases, royalties, etc</td>
<td>18,545,930.46</td>
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<tr>
<td>Pine Ridge Reservation, S. Dak., proceeds, sale of Indian lands</td>
<td>10,386.31</td>
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<tr>
<td>Piute Indians, Pyramid Lake Reservation, Nev., proceeds, sale of Indian lands</td>
<td>6,924.40</td>
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<tr>
<td>Red Lake Reservation, Minn., proceeds, sale of Indian lands, act Feb. 20, 1904</td>
<td>97.12</td>
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<tr>
<td>Red Lake Forest, Minn., proceeds, sale of Indian lumber, etc</td>
<td>350,034.28</td>
<td></td>
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</tbody>
</table>

(For appropriation account see p. 153.)
### RECEIPTS AND EXPENDITURES, 1927

**Miscellaneous receipts by organization units and sources—Continued**

<table>
<thead>
<tr>
<th>DEPARTMENT OF THE INTERIOR—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trust funds—Continued.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of sales and leases of Indian lands, etc.— Con. Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act Mar. 2, 1907</td>
<td></td>
<td></td>
<td>$16.00</td>
<td></td>
</tr>
<tr>
<td>Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act Apr. 23, 1904</td>
<td></td>
<td></td>
<td>32.00</td>
<td></td>
</tr>
<tr>
<td>(For appropriation accounts see p. 153.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rosebud Reservation, S. Dak., proceeds, sale of Indian lands, act May 30, 1910</td>
<td></td>
<td></td>
<td>1,214.03</td>
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</tr>
<tr>
<td>(For appropriation account see p. 153.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rosebud Sioux Indians, South Dakota, proceeds, sale of Indian lands and buildings, act. Feb. 14, 1920</td>
<td></td>
<td></td>
<td>1,248.16</td>
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<tr>
<td>(For appropriation account see p. 153.)</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Round Valley Reservation, Calif., proceeds, sale of Indian lands act, Feb. 8, 1908</td>
<td></td>
<td></td>
<td>502.15</td>
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<tr>
<td>(For appropriation account see p. 153.)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Seneca Nation of New York, proceeds of tribal leases, etc.</td>
<td></td>
<td></td>
<td>15,410.93</td>
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</tr>
<tr>
<td>(For appropriation account see p. 156.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act May 29, 1908</td>
<td></td>
<td></td>
<td>20,262.82</td>
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<tr>
<td>Standing Rock Reservation, N. Dak., proceeds, sale of Indian lands, act Feb. 14, 1913</td>
<td></td>
<td></td>
<td>5,169.40</td>
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<tr>
<td>(For appropriation account see p. 153.)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Shoshone or Wind River Reservation, Wyo., proceeds, sale of Indian lands</td>
<td></td>
<td></td>
<td>820.00</td>
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</tr>
<tr>
<td>(For appropriation account see p. 156.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Southern Ute Reservation, proceeds, sale of Indian lands</td>
<td></td>
<td></td>
<td>261.07</td>
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</tr>
<tr>
<td>(For appropriation account see p. 156.)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Uintah and White River Ute, proceeds, sale of Indian lands</td>
<td></td>
<td></td>
<td>725.00</td>
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<tr>
<td>(For appropriation account see p. 156.)</td>
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<tr>
<td>Umatilla Reservation, Ore., proceeds, sale of Indian lands</td>
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<td></td>
<td>38.00</td>
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<tr>
<td>Ute, proceeds, sale of Indian lands</td>
<td></td>
<td></td>
<td>91,468.88</td>
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<tr>
<td>(For appropriation accounts see p. 154.)</td>
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<tr>
<td>Wind River Reservation, Wyo., proceeds, oil and gas leases, act Aug. 21, 1916</td>
<td></td>
<td></td>
<td>16,313.70</td>
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<tr>
<td>(For appropriation account see p. 157.)</td>
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<td></td>
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<tr>
<td>Yuma Reservation, Calif., proceeds, sale of irrigable lands, act Apr. 21, 1904</td>
<td></td>
<td></td>
<td>1,610.45</td>
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</tr>
<tr>
<td>(For appropriation account see p. 153.)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Less adjustment on “Proceeds, sale of lands, Blackfeet Reservation, Mont.”</td>
<td></td>
<td></td>
<td>1.35</td>
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<tr>
<td>Total miscellaneous receipts, including “Sales of public lands” under Department of the Interior</td>
<td>$3,552,034.22</td>
<td>$7,870,236.95</td>
<td>24,221,448.68</td>
<td>$35,643,719.85</td>
</tr>
</tbody>
</table>

**Total:** $23,981,724.71
RECEIPTS AND EXPENDITURES, 1927

Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF JUSTICE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, premium, and discount: Interest on public deposits</td>
<td>$681.93</td>
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<td></td>
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<tr>
<td>Interest on debts due United States by individuals</td>
<td>879.80</td>
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<tr>
<td><strong>Sales of Government property:</strong></td>
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</tr>
<tr>
<td>Proceeds of sale of Government property—</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Department of Justice</td>
<td>1,752.84</td>
<td></td>
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<tr>
<td>Judicial</td>
<td>1,752.84</td>
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<tr>
<td>Sale of farm products (National Training School for Boys, Washington, D. C.)</td>
<td>89.83</td>
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<td></td>
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<tr>
<td>Sale of hides (Alaska)</td>
<td>157.35</td>
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</tr>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
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<td></td>
</tr>
<tr>
<td>Judicial fees and costs</td>
<td>190,835.75</td>
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<tr>
<td>Judicial emolument fees</td>
<td>1,496,971.83</td>
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<tr>
<td>Attorneys' fees</td>
<td>107.00</td>
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<tr>
<td>Forfeitures by contractors</td>
<td>639.88</td>
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<tr>
<td>Forfeitures, bonds of aliens</td>
<td>3,500.00</td>
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<tr>
<td>Funds other than license fees not available for court expenses, District of Alaska</td>
<td>10.00</td>
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<tr>
<td>Judicial fines, penalties, and forfeitures</td>
<td>1,356,902.53</td>
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<tr>
<td>Collections under enforcement of national prohibition act (judicial) *</td>
<td>4,258,320.14</td>
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<tr>
<td>Alaska fund</td>
<td>2,750.00</td>
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<tr>
<td>Under the act of Mar. 3, 1912 (37 Stat., 728), receipts from the above fund are disposed of as follows: 45 per cent ($154,761.50) credited to &quot;Wagon roads, bridges, and trails, Alaska fund&quot; (Wag), p. 20. 25 per cent ($63,702.50) credited to &quot;Public schools, Alaska fund&quot; (Interior), p. 143. 10 per cent ($25,952.00) credited to &quot;Relief of the indigent, Alaska fund&quot; (Independent Offices), p. 77.</td>
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<tr>
<td>Assessments and reimbursements:</td>
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<td></td>
</tr>
<tr>
<td>Reimbursement for printing record</td>
<td>15,875.45</td>
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<tr>
<td>Reimbursement for maintenance of District of Columbia inmates in Federal penal and correctional institutions</td>
<td>138,561.30</td>
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<tr>
<td>Reimbursement for Government property lost</td>
<td>151.43</td>
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<tr>
<td>Damages to Government property</td>
<td>124.53</td>
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<tr>
<td></td>
<td>154,702.71</td>
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<tr>
<td>Miscellaneous:</td>
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</tr>
<tr>
<td>Unclaimed moneys remaining in registry of courts five years or longer</td>
<td>76,028.60</td>
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<td></td>
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<tr>
<td>Unclaimed wages of seamen remaining in registry of courts more than six years</td>
<td>200,681.11</td>
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<tr>
<td>Unexplained balances in cash accounts</td>
<td>0.01</td>
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<tr>
<td>Excess cash, miscellaneous sources</td>
<td>74.00</td>
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<tr>
<td>Bribe to United States officer</td>
<td>215.00</td>
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<tr>
<td></td>
<td>276,925.46</td>
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<tr>
<td>Total miscellaneous receipts under Department of Justice, including Judicial</td>
<td>7,743,772.67</td>
<td>241,344.62</td>
<td>7,985,117.29</td>
</tr>
</tbody>
</table>

| **DEPARTMENT OF LABOR** | | | |
| Interest, premium, and discount: Interest on public deposits | 1,952.17 | | | 1,952.17 |
| Sales of Government property: Proceeds of sale of Government property | 405.78 | | | 405.78 |
| Rent of public buildings, grounds, etc.: Rent of public buildings and grounds | 316.00 | | | 316.00 |

* Per value of Liberty loan bonds, various issues, credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.

* Additional collections from this source amounting to $209,019.10 were made as follows: $681,891.11

Under internal revenue, p. 56
Under miscellaneous receipts, Treasury, p. 41

37,128.67
## RECEIPTS AND EXPENDITURES, 1927

*Miscellaneous receipts by organization units and sources—Continued*

<table>
<thead>
<tr>
<th>DEPARTMENT OF LABOR—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fees, fines, penalties, forfeitures, etc.:</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Naturalization fees</td>
<td></td>
<td></td>
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<tr>
<td>Labor collections</td>
<td>418,627.05</td>
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<tr>
<td>Immigration Service—</td>
<td></td>
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<tr>
<td>Exclusive privileges</td>
<td>909.35</td>
<td></td>
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<tr>
<td>Head tax</td>
<td>3,271,903.10</td>
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<tr>
<td>Immigration fines, penalties, forfeitures, etc</td>
<td>18,700.00</td>
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<tr>
<td>Immigration permits</td>
<td>366,076.41</td>
<td></td>
<td></td>
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<tr>
<td>Forfeitures, bonds of aliens</td>
<td>142,031.13</td>
<td>$64,000.00</td>
<td></td>
<td>1,062.66</td>
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<tr>
<td>Passage money collected from steamship companies for return of deported aliens</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For appropriation account see p. 190.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>5,163,402.54</td>
<td>65,062.66</td>
<td></td>
<td>$5,228,465.20</td>
</tr>
</tbody>
</table>

| Assessments and reimbursements: | | | | |
| Charges for care, treatment, etc., of aliens in Ellis Island Hospital | 102,800.50 | | | |
| Refund on empty containers | 10.00 | | | |
| Sale of water and electricity | 149.50 | | | |
| Reimbursement for Government property lost | 263.90 | | | |
| Damages to Government property | 171.00 | | | |
| | 103,394.90 | | | 103,394.90 |

| Miscellaneous: | | | | |
| Bribes to United States officers | 12.00 | | | |
| Telegraph and telephone service | 439.29 | | | |
| Excess cash, miscellaneous sources | 148.62 | | | |
| | 599.91 | | | 599.91 |

| Total miscellaneous receipts under Department of Labor | 5,270,071.30 | 65,062.66 | | 5,335,133.96 |

| NAVY DEPARTMENT | | | | |
| **Interest, premium, and discount:** | | | | |
| Interest on public deposits | 872.54 | | | |
| Interest on debts due United States by individuals | 12,299.28 | | | |
| Interest on daily balances, Navy | 30.00 | | | |
| Pay, miscellaneous, Navy (gain by exchange) | | | 65.05 | 65.05 |
| | 13,172.12 | 65.05 | | 13,237.17 |

| Sales of Government property: | | | | |
| Proceeds of sale of Government property | 1,013,696.09 | | | |
| Sale of war supplies | 4,815,268.75 | | | |
| Sale of charts, Hydrographic Office | 32,330.32 | | | |
| | 5,861,295.16 | | | 5,861,295.16 |

| Public domain receipts: | | | | |
| Royalties, Naval Petroleum Reserve No. 1, Calif | 5,405,424.59 | 7,500,000.00 | | 10,905,424.59 |

| Revenue-producing enterprises: | | | | |
| Earnings from Navy radio service | 150,000.00 | | | |
| Profits from sale of ships' stores, Navy | 310,430.68 | | | 460,430.68 |
| (For appropriation account see p. 264.) | | | | |
| | 150,000.00 | 310,430.68 | | 460,430.68 |

| Rent of public buildings, grounds, etc.: | | | | |
| Rent of Government property | 665.34 | | | |
| Rent of public buildings and grounds | 138,158.44 | | | 138,212.78 |
| | 138,212.78 | | | |

1 Par value of Liberty loan bonds, various issues, credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.
2 Credited to annual appropriation "Pay, miscellaneous," p. 190.
## Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>NAVY DEPARTMENT—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Purchase of discharges, Navy and Marine Corps</td>
<td>$3,364.35</td>
<td></td>
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<tr>
<td>Forfeitures by contractors</td>
<td>59,970.01</td>
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<td></td>
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<tr>
<td>Navy fines and forfeitures</td>
<td></td>
<td>$845,661.29</td>
<td></td>
<td></td>
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<tr>
<td>(For appropriation account see p. 193.)</td>
<td></td>
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<tr>
<td>Naval hospital fund</td>
<td></td>
<td>1,006,857.98</td>
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<td></td>
</tr>
<tr>
<td>(For appropriation account see p. 205.)</td>
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<td></td>
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<tr>
<td></td>
<td>$63,334.46</td>
<td>1,852,519.17</td>
<td></td>
<td>$1,915,853.63</td>
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<tr>
<td>Gifts and contributions:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Moneys received from persons unknown</td>
<td>871.36</td>
<td></td>
<td></td>
<td>871.36</td>
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<tr>
<td>Assessments and reimbursements:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work done by Navy Department</td>
<td>90,366.77</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Rebate for return of empty barrels and bags</td>
<td>3,161.37</td>
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<tr>
<td>Overhead charges on sales of service or supplies</td>
<td>65,529.74</td>
<td></td>
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<tr>
<td>Transportation charges, car mileage</td>
<td>675.28</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement by Kittery water district, Portsmouth</td>
<td></td>
<td>13,582.44</td>
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</tr>
<tr>
<td>Reimbursement for Government property lost</td>
<td></td>
<td>49,275.06</td>
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<tr>
<td>Damages to Government property</td>
<td></td>
<td>10,694.05</td>
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<tr>
<td></td>
<td>233,285.71</td>
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<td></td>
<td>233,285.71</td>
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<tr>
<td>Miscellaneous:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clothing and small stores fund</td>
<td></td>
<td>5,319,636.56</td>
<td></td>
<td>5,333,937.57</td>
</tr>
<tr>
<td>(For appropriation account see p. 204.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Telephone service</td>
<td></td>
<td>1,527.68</td>
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<td></td>
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<tr>
<td>Broken mess gear</td>
<td></td>
<td>12,503.70</td>
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</tr>
<tr>
<td>Unexplained balances in cash accounts</td>
<td></td>
<td>269.63</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>14,301.01</td>
<td>5,319,636.56</td>
<td></td>
<td>5,333,937.57</td>
</tr>
<tr>
<td>Trust funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay of the Navy, deposit fund</td>
<td></td>
<td></td>
<td>$26,714.32</td>
<td></td>
</tr>
<tr>
<td>(For appropriation account see p. 204.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay of the Marine Corps, deposit fund</td>
<td></td>
<td></td>
<td>183,805.32</td>
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<tr>
<td>(For appropriation account see p. 211.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partial payments on subscriptions to Liberty bond issues by civilian employees of Naval Establishment</td>
<td></td>
<td></td>
<td>2,092.00</td>
<td></td>
</tr>
<tr>
<td>Navy pension fund, principal</td>
<td></td>
<td></td>
<td>1,270.62</td>
<td></td>
</tr>
<tr>
<td>(For appropriation accounts see p. 213.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>216,882.36</td>
<td>216,882.36</td>
</tr>
<tr>
<td>Total miscellaneous receipts under Navy Department</td>
<td>11,880,506.09</td>
<td>12,982,651.56</td>
<td>216,882.36</td>
<td>25,080,040.01</td>
</tr>
</tbody>
</table>

### DEPARTMENT OF STATE

| Interest, premium, and discount: | | | | |
| Interest on public deposits | 3,867.50 | | | |
| Gain by exchange | 16,718.51 | | | |
| | 20,586.01 | | | 20,586.01 |
| Sales of Government property: | | | | |
| Proceeds of sale of Government property | | | | |
| Department of State | 89.15 | | | |
| Foreign intercourse | 5,081.68 | | | |
| | 5,090.83 | | | 5,090.83 |
| Sale of maps, Department of State | | 1.75 | | 1.75 |
| | 5,092.58 | | | 5,092.58 |
## RECEIPTS AND EXPENDITURES, 1927

### Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>DEPARTMENT OF STATE—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent of public buildings, grounds, etc.: Rent of public buildings and grounds</td>
<td>$1,647.34</td>
<td></td>
<td></td>
<td>$1,647.34</td>
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<tr>
<td>Fees, fines, penalties, forfeitures, etc.: Consular fees</td>
<td>7,195,357.33</td>
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<td></td>
<td>7,195,357.33</td>
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<tr>
<td>Consular court fees</td>
<td>1,990.65</td>
<td></td>
<td></td>
<td>1,990.65</td>
</tr>
<tr>
<td>Passport fees</td>
<td>1,588.27</td>
<td></td>
<td></td>
<td>1,588.27</td>
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<tr>
<td>Copying fees, Department of State</td>
<td>84.50</td>
<td></td>
<td></td>
<td>84.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,786,426.75</strong></td>
<td></td>
<td></td>
<td><strong>8,786,426.75</strong></td>
</tr>
</tbody>
</table>

Gifts and contributions:
- Funds contributed as quotas to Pan American Union | $220,658.29 |
- (For appropriation account see p. 277.)
- Canadian Government's share, cost of protective works and measures, Lake of the Woods and Rainy River, Minn. | 275,000.00 |
- (Receipts credited to "Protective works and measures, Lake of the Woods and Rainy River, Minn." (War), p. 397.) |
- **Total** | 495,658.29 |

### Assessments and reimbursements:
- Reimbursement of relief moneys furnished American citizens and prisoners of war in Germany | 861.36 |
- Costs in extradition cases | 3,661.33 |
- German Government's moiety, expenses, Mixed Claims Commission | 10,162.50 |
- Hungarian Government's moiety, expenses Tripartite Claims Commission | 4,042.62 |
- Austrian Government's moiety, expenses Tripartite Claims Commission | 4,042.62 |
- (For appropriation accounts see p. 277.) |
- Reimbursement on account of "Representation of interests of foreign governments growing out of hostilities in Europe, 1915, 1915-16, and 1916-17." | 145,865.62 |
- **Total** | 168,636.05 |

### Miscellaneous:
- Unexplained balances in cash accounts | 5.00 |
- **Total** | 5.00 |

**Trust funds:**
- Estates of decedents | $3,558.11 |
- Interest on investments, Foreign Service retirement and disability fund | 10,007.54 |
- Partial payments on subscriptions to Liberty bond issues placed through various American consulates | 419.52 |
- Funds due Mary Oxenburg | 3.00 |
- Wages due—
  - Ramon Fote, American seaman, steamship Bayway | 15.00 |
  - James Gulf, seaman, steamship Clara | 7.75 |
  - William Johnson (deceased), seaman, Santa Marta | 7.71 |
  - L. Peterson, American seaman | 25.67 |
  - Louis Tricerri, American seaman, steamship America | 15.00 |
  **Total** | 14,052.30 |

**Total miscellaneous receipts under Department of State** | 8,964,145.99 | 513,906.03 | 14,052.30 | 9,492,104.32

\[\text{Credits to this account heretofore were covered as repayments to the appropriation.}\]
<table>
<thead>
<tr>
<th>TREASURY DEPARTMENT</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount:</td>
<td>$31,703.45</td>
<td></td>
<td></td>
<td>$31,703.45</td>
</tr>
<tr>
<td>Interest on the unfunded obligations of foreign governments held by the United States on account of loans (acts Apr. 24, 1917, and Sept. 24, 1917, as amended and extended)—Russia</td>
<td>20,531,647.31</td>
<td></td>
<td></td>
<td>$20,531,647.31</td>
</tr>
<tr>
<td>Par value of United States securities received as interest and applied for redemption</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of surplus war supplies (act July 9, 1918)—France</td>
<td>$20,531,647.31</td>
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<td></td>
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<tr>
<td>Nicaragua</td>
<td>421.00</td>
<td></td>
<td></td>
<td>421.00</td>
</tr>
<tr>
<td>Interest on funded obligations of foreign governments held by the United States under refunding agreements, acts Feb. 9, 1922, Feb. 28, 1923, Mar. 12, 1924, May 23, 1924, Dec. 22, 1924, Apr. 30, 1926, and May 3, 1926, on account of—Belgium</td>
<td>82,000,000.00</td>
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<td>82,000,000.00</td>
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<tr>
<td>Great Britain</td>
<td>135,525,000.00</td>
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<td>Estonia</td>
<td>125,000.00</td>
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<td>125,000.00</td>
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<tr>
<td>Finland</td>
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<td>265,155.00</td>
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<tr>
<td>Hungary</td>
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<td>58,732.51</td>
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<tr>
<td>Latvia</td>
<td>8,000.00</td>
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<td>8,000.00</td>
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<tr>
<td>Lithuania</td>
<td>94,271.03</td>
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<td>94,271.03</td>
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<tr>
<td>Poland</td>
<td>1,750,000.00</td>
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<td>1,750,000.00</td>
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<tr>
<td>139,826,159.14</td>
<td>4,864,389.14</td>
<td>$134,961,800.00</td>
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<td>139,826,159.14</td>
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<tr>
<td>Interest on farm-loan bonds</td>
<td>670,090.92</td>
<td>28,34</td>
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<td>670,319.26</td>
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<tr>
<td>Interest on loans to farmers in drought-stricken areas</td>
<td>350.06</td>
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<td>350.06</td>
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<tr>
<td>Principal and Interest on bonds of Louisiana held by the United States</td>
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<td></td>
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</tr>
<tr>
<td>Interest repaid to the Government by Central Branch, Union Pacific Railroad</td>
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<td>11,278.93</td>
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<tr>
<td>Interest on public deposits</td>
<td>4,637,147.95</td>
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<td>4,637,257.99</td>
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<td>Interest on deferred collections</td>
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<td></td>
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<td>9.04</td>
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<tr>
<td>Difference between redemption value and sale price of war-savings stamps</td>
<td>32,78</td>
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<td>32,78</td>
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<tr>
<td>Interest on deferred payments for Industrial Christian Home, Salt Lake City, Utah</td>
<td>70.00</td>
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<td>70.00</td>
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<tr>
<td>Gain by exchange</td>
<td>1,690,412.68</td>
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<td>1,690,412.68</td>
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<tr>
<td>7,009,390.70</td>
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<td>7,009,390.70</td>
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<tr>
<td>32,437,190.60</td>
<td>134,961,800.00</td>
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<td>167,398,990.60</td>
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<td>Sales of Government property: Proceeds of sale of Government property—</td>
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<tr>
<td>Coast Guard</td>
<td>$9,977.06</td>
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<td>$9,977.06</td>
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<td>Customs Service</td>
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<td>27,297.22</td>
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<td>Division of Supply</td>
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<td>Engraving and Printing</td>
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<td>50,244.58</td>
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<td>Internal Revenue Service</td>
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<td>6,824.61</td>
</tr>
<tr>
<td>Mint establishment</td>
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<td>157,883.30</td>
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<tr>
<td>Public Health Service</td>
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<td>15,777.63</td>
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<tr>
<td>Treasury Department proper</td>
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<td>4,346.57</td>
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<td>War-loan organization</td>
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<td>47,94</td>
</tr>
<tr>
<td>Public-debt service</td>
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<td>222.08</td>
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<tr>
<td>335,163.24</td>
<td></td>
<td></td>
<td></td>
<td>335,163.24</td>
</tr>
<tr>
<td>Sale of Industrial Christian Home, Salt Lake City, Utah, part payment</td>
<td>500.00</td>
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<td></td>
<td>500.00</td>
</tr>
<tr>
<td>Sales of articles fabricated in occupational therapy, Public Health Service</td>
<td>600.20</td>
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<td>600.20</td>
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<tr>
<td>Sale of rations, Public Health Service</td>
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<td>23,139.55</td>
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<tr>
<td>Sale of part of post office site at Oxford, N. C</td>
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<td>Surplus received from sale of unclaimed merchandise</td>
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<td>365.27</td>
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</tbody>
</table>

*Par value of United States securities received as interest and applied for redemption. For appropriation account see p. 337.*
### Receipts and Expenditures, 1927

#### Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$36,548.93</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TREASURY DEPARTMENT—Continued**

Sales of Government property—Continued.

Sales of office material, etc. (General Supply Committee)

Sales were made to departments and independent offices as follows—

<table>
<thead>
<tr>
<th>Office</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>House of Representatives</td>
<td>$154.87</td>
</tr>
<tr>
<td>Government Printing Office</td>
<td>94.08</td>
</tr>
<tr>
<td>Executive Office</td>
<td>.90</td>
</tr>
<tr>
<td>Independent offices</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Alien Property Custodian</td>
<td>20.03</td>
</tr>
<tr>
<td>American Battle Monuments</td>
<td>2.24</td>
</tr>
<tr>
<td>Commission</td>
<td></td>
</tr>
<tr>
<td>Board of Mediation</td>
<td>34.50</td>
</tr>
<tr>
<td>Board of Tax Appeals</td>
<td>52.50</td>
</tr>
<tr>
<td>Employees' Compensation</td>
<td></td>
</tr>
<tr>
<td>Commission</td>
<td>40.27</td>
</tr>
<tr>
<td>Federal Board for Vocational</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>55.58</td>
</tr>
<tr>
<td>Federal Trade Commission</td>
<td>2.88</td>
</tr>
<tr>
<td>General Accounting Office</td>
<td>3.30</td>
</tr>
<tr>
<td>Interstate Commerce Commission</td>
<td>626.17</td>
</tr>
<tr>
<td>National Advisory Committee</td>
<td>83.00</td>
</tr>
<tr>
<td>for Aeronautics</td>
<td></td>
</tr>
<tr>
<td>Office of Public Buildings and</td>
<td></td>
</tr>
<tr>
<td>Public Parks of the National</td>
<td>38.26</td>
</tr>
<tr>
<td>Capital</td>
<td></td>
</tr>
<tr>
<td>Railroad Administration and</td>
<td>2.55</td>
</tr>
<tr>
<td>transportation act</td>
<td></td>
</tr>
<tr>
<td>U. S. Housing Corporation</td>
<td>11.89</td>
</tr>
<tr>
<td>U. S. Shipping Board</td>
<td>218.79</td>
</tr>
<tr>
<td>U. S. Tariff Commission</td>
<td>8.55</td>
</tr>
<tr>
<td>U. S. Veterans’ Bureau</td>
<td>162.30</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>2,214.95</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>3,498.55</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>2,408.32</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>5,938.13</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>1,046.66</td>
</tr>
<tr>
<td>Navy Department</td>
<td>931.29</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>497.48</td>
</tr>
<tr>
<td>Department of State</td>
<td>3,592.30</td>
</tr>
<tr>
<td>International Sanitary Bureau</td>
<td>61.12</td>
</tr>
<tr>
<td>Pan American Union</td>
<td>21.37</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>6,359.51</td>
</tr>
<tr>
<td>War Department</td>
<td>1,272.98</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>1,546.11</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>5,486.50</td>
</tr>
<tr>
<td>National Capital Park Commission</td>
<td>30.00</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>$396,367.19</th>
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</thead>
<tbody>
<tr>
<td>Franchise tax receipts:</td>
<td></td>
</tr>
<tr>
<td>Federal reserve bank franchise tax</td>
<td>$818,150.51</td>
</tr>
<tr>
<td>Federal intermediate credit banks franchise tax</td>
<td>413,613.07</td>
</tr>
</tbody>
</table>

(For appropriation accounts see p. 337.)

<table>
<thead>
<tr>
<th>Total</th>
<th>1,231,763.58</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profits on coinage, bullion deposits, etc.:</td>
<td></td>
</tr>
<tr>
<td>Seigniorage on standard silver dollars</td>
<td>1,628,919.98</td>
</tr>
<tr>
<td>Seigniorage, subsidiary silver coinage</td>
<td>3,224,925.83</td>
</tr>
<tr>
<td>Seigniorage, minor coinage</td>
<td>3,908,306.97</td>
</tr>
<tr>
<td>Surplus bullion recovered</td>
<td>38,834.35</td>
</tr>
<tr>
<td>Special assays of bullion and ores</td>
<td>2,474.62</td>
</tr>
<tr>
<td>Deductions on bullion deposits</td>
<td>299,801.05</td>
</tr>
<tr>
<td>Sale of medals</td>
<td>5,594.32</td>
</tr>
<tr>
<td>Charges on bars sold</td>
<td>31,975.70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>9,130,112.82</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue-producing enterprises:</td>
<td></td>
</tr>
<tr>
<td>United States telegraph and telephone service (Coast Guard)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,028.00</td>
</tr>
</tbody>
</table>

| Total                        | 1,028.00    |
### TREASURY DEPARTMENT—Continued.

<table>
<thead>
<tr>
<th>Item</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rent of public buildings, grounds, etc.:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ground rents, San Juan, P. R.</td>
<td>$622.88</td>
<td></td>
<td></td>
<td>$622.88</td>
</tr>
<tr>
<td>Rent of public buildings and grounds</td>
<td>100,049.20</td>
<td></td>
<td></td>
<td>101,070.38</td>
</tr>
<tr>
<td><strong>Fees, fines, penalties, forfeitures, etc.:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax on circulation of national banks</td>
<td>3,253,461.17</td>
<td></td>
<td></td>
<td>3,253,461.17</td>
</tr>
<tr>
<td>Customs fines, etc.</td>
<td>1,589,714.30</td>
<td></td>
<td></td>
<td>1,589,714.30</td>
</tr>
<tr>
<td>Collection under enforcement of national prohibition and **</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Coast Guard</td>
<td>37,118.67</td>
<td></td>
<td></td>
<td>37,118.67</td>
</tr>
<tr>
<td>- Internal Revenue Service</td>
<td>17,510.48</td>
<td></td>
<td></td>
<td>17,510.48</td>
</tr>
<tr>
<td>- Public Health Service</td>
<td>500.00</td>
<td></td>
<td></td>
<td>500.00</td>
</tr>
<tr>
<td><strong>Forfeitures by contractors</strong></td>
<td>18,870.46</td>
<td></td>
<td></td>
<td>18,870.46</td>
</tr>
<tr>
<td><strong>Commissions on telephone pay stations in Federal buildings, Washington, D. C.</strong></td>
<td>15,417.25</td>
<td></td>
<td></td>
<td>15,417.25</td>
</tr>
<tr>
<td><strong>Collections were made by departments and independent offices as follows:</strong></td>
<td>$209,84</td>
<td></td>
<td></td>
<td>209,84</td>
</tr>
<tr>
<td>- Federal Board for Vocational Education</td>
<td>402.71</td>
<td></td>
<td></td>
<td>402.71</td>
</tr>
<tr>
<td>- Government Printing Office</td>
<td>256.74</td>
<td></td>
<td></td>
<td>256.74</td>
</tr>
<tr>
<td>- Civil Service Commission</td>
<td>59.34</td>
<td></td>
<td></td>
<td>59.34</td>
</tr>
<tr>
<td>- Library of Congress</td>
<td>35</td>
<td></td>
<td></td>
<td>35</td>
</tr>
<tr>
<td>- Federal Trade Commission</td>
<td>29.06</td>
<td></td>
<td></td>
<td>29.06</td>
</tr>
<tr>
<td>- General Accounting Office</td>
<td>71.72</td>
<td></td>
<td></td>
<td>71.72</td>
</tr>
<tr>
<td>- Interstate Commerce Commission</td>
<td>479.54</td>
<td></td>
<td></td>
<td>479.54</td>
</tr>
<tr>
<td>Office of Public Buildings and Public Parks of the National Capital</td>
<td>741.29</td>
<td></td>
<td></td>
<td>741.29</td>
</tr>
<tr>
<td>Railroad administration and transportation act.</td>
<td>26.94</td>
<td></td>
<td></td>
<td>26.94</td>
</tr>
<tr>
<td>Smithsonian Institution</td>
<td>85.75</td>
<td></td>
<td></td>
<td>85.75</td>
</tr>
<tr>
<td>U. S. Tariff Commission</td>
<td>17.14</td>
<td></td>
<td></td>
<td>17.14</td>
</tr>
<tr>
<td>U. S. Veterans’ Bureau</td>
<td>1,507.29</td>
<td></td>
<td></td>
<td>1,507.29</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>602.23</td>
<td></td>
<td></td>
<td>602.23</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>524.46</td>
<td></td>
<td></td>
<td>524.46</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>1,656.69</td>
<td></td>
<td></td>
<td>1,656.69</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>71.38</td>
<td></td>
<td></td>
<td>71.38</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>104.88</td>
<td></td>
<td></td>
<td>104.88</td>
</tr>
<tr>
<td>Navy Department</td>
<td>1,721.49</td>
<td></td>
<td></td>
<td>1,721.49</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>1,220.33</td>
<td></td>
<td></td>
<td>1,220.33</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>4,424.91</td>
<td></td>
<td></td>
<td>4,424.91</td>
</tr>
<tr>
<td>War Department</td>
<td>1,144.05</td>
<td></td>
<td></td>
<td>1,144.05</td>
</tr>
<tr>
<td><strong>Commissions on telephone pay stations in Federal buildings outside of Washington, D. C.</strong></td>
<td>1,452.95</td>
<td>$460.00</td>
<td></td>
<td>1,452.95</td>
</tr>
<tr>
<td><strong>Proceeds of gold coin seized from Lieut. Francisco Murietta</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For appropriation see account p. 268.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gifts and contributions:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations to the United States</td>
<td>25,468.96</td>
<td></td>
<td></td>
<td>25,468.96</td>
</tr>
<tr>
<td>Moneys received from persons unknown</td>
<td>2,088.74</td>
<td>60.00</td>
<td></td>
<td>3,048.74</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>28,557.70</td>
<td>60.00</td>
<td></td>
<td>28,557.70</td>
</tr>
</tbody>
</table>

1 For value of United States securities credited to appropriation "Retirements from gifts, forfeitures, and other miscellaneous receipts" (Public debt), p. 337.

2 Additional collections from this source amounting to $4,702,961.25 were made as follows:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under internal revenue receipts, p. 59</td>
<td>$301,891.11</td>
</tr>
<tr>
<td>Under miscellaneous receipts, Department of Justice, p. 58</td>
<td>4,702,961.25</td>
</tr>
</tbody>
</table>
TREASURY DEPARTMENT—Continued

Repayments of investments:
Principal payments on unfunded obligations of foreign governments held by the United States on account of—

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans (acts Apr. 24, 1917, and Sept. 24, 1917, as amended and extended)—Italy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of surplus war supplies (act July 9, 1918)—Nicaragua</td>
<td>$6,500.00</td>
<td></td>
<td></td>
<td>$6,500.00</td>
</tr>
</tbody>
</table>

Principal payments on funded obligations of foreign governments held by the United States under refunding agreement, acts of Feb. 9, 1922, Feb. 28, 1922, Mar. 12, 1924, May 23, 1924, Dec. 22, 1924, Apr. 30, 1926, and May 3, 1926, on account of—

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>$2,100,000.00</td>
<td></td>
<td></td>
<td>$2,100,000.00</td>
</tr>
<tr>
<td>Czechoslovakia</td>
<td>3,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Great Britain (bonds, etc., received as principal payments)</td>
<td>25,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finland</td>
<td>49,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hungary</td>
<td>10,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Italy (bonds, etc., received as principal payments)</td>
<td>5,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lithuania</td>
<td>31,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rumania</td>
<td>300,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Serbs, Croats, and Slovenes</td>
<td>200,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>35,691,190.00</td>
<td>1,438,350.27</td>
<td></td>
<td>35,691,190.00</td>
</tr>
</tbody>
</table>

Liquidation of capital stock of Federal land banks...

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>338,432.00</td>
<td></td>
<td></td>
<td>338,432.00</td>
</tr>
<tr>
<td>Sale of farm loan bonds</td>
<td>60,495,000.00</td>
<td></td>
<td></td>
<td>60,495,000.00</td>
</tr>
<tr>
<td></td>
<td>32,278,282.27</td>
<td>44,254,722.54</td>
<td></td>
<td>106,533,004.81</td>
</tr>
</tbody>
</table>

Assessments and reimbursements:

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments upon national banks for expenses of examinations</td>
<td></td>
<td>2,451,008.90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board</td>
<td></td>
<td>588,338.34</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reimbursement to the United States from deposits of national banking associations on account of—Office of the Treasurer of the United States—

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$330,255.16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingent expenses</td>
<td>54,246.65</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$374,501.81</td>
</tr>
</tbody>
</table>

Office of Comptroller of the Currency—

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>60,878.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingent expenses</td>
<td>111,148.78</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>172,026.93</td>
</tr>
</tbody>
</table>

Reimbursement to the United States by internal-revenue stamp contractor...

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money recovered in narcotic and prohibition cases</td>
<td></td>
<td>1,300.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement for supervising the denaturing of alcohol</td>
<td></td>
<td>20,437.24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement of expenses in a seizure case</td>
<td>180.01</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement for notes redeemed upon false affidavit</td>
<td>50.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund of enlistment allowances and clothing bounties, Coast Guard</td>
<td>2,836.78</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund on empty containers</td>
<td>50.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund of transportation</td>
<td>45.36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund of storage charges on seized goods</td>
<td>301.41</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Care and treatment of foreign seamen and other pay patients, Public Health Service</td>
<td>77,955.11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fumigation and disinfection of vessels, Public Health Service</td>
<td>642,232.63</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment for laundry service (Public Health Service)</td>
<td>346.06</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Settlement of claim against Joseph F. Scanlon</td>
<td>100.00</td>
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Footnotes:

1. For appropriation account see p. 337.
2. For appropriation account see p. 337.
### TREASURY DEPARTMENT—Continued

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<th>Description</th>
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<td><strong>Assessments and reimbursements—Continued</strong></td>
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<td>Expense of international service of ice observations and patrol:</td>
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<td>Netherlands</td>
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<td>Norway</td>
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<td>Sweden</td>
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<td><strong>Work done by Treasury Department</strong></td>
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<td><strong>Damages to Government property</strong></td>
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<td><strong>Miscellaneous:</strong></td>
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<td>Sale of effects of deserters, Coast Guard Service</td>
<td>838.02</td>
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<td>Bribes to United States officers</td>
<td>70,804.95</td>
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<td>Release of property under section 3751, Revised Statutes, in Jefferson County, Ala</td>
<td>1,277.47</td>
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<td>Telegraph and telephone service</td>
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<td>Unexplained balances in cash accounts</td>
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<td>Excess cash, miscellaneous sources</td>
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<td>$76,698.72</td>
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<td><strong>Total miscellaneous receipts under Treasury Department</strong></td>
<td>1,480,398.18</td>
<td>$3,039,347.24</td>
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<td>$4,528,745.42</td>
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### WAR DEPARTMENT

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<td><strong>Interest, premium, and discount:</strong></td>
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<td>Interest on advance payments to contractors, deficiency act Oct. 6, 1917, sec. 5</td>
<td>44,551.39</td>
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<td>Interest on debts due the United States by individuals</td>
<td>145,000.24</td>
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<td>Dividends on Government owned securities (U. S. Spruce Production Corporation)</td>
<td>121,331.31</td>
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<td>Interest on endowment fund, preservation of birthplace of Abraham Lincoln</td>
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<td>2,040.00</td>
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<td><em>(For appropriation account see p. 318.)</em></td>
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<tr>
<td>Dividends on capital stock of the Panama Railroad owned by the United States</td>
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<td><strong>Sales of Government property:</strong></td>
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<td>663,522.94</td>
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<td>Proceeds of sale of Government property—</td>
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<td>Air Service</td>
<td>$3,879.84</td>
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<td>Corps of Engineers</td>
<td>6,328.41</td>
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<td>Medical Department</td>
<td>748.60</td>
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<td>Ordnance Department</td>
<td>89,511.94</td>
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<td>Quartermaster Corps</td>
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<td>Signal Corps</td>
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<td>War, miscellaneous</td>
<td>2,274.52</td>
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<td><strong>Sale of articles fabricated by patients in occupational therapy:</strong></td>
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<td><strong>Sale of charts and maps, Engineer's Office</strong></td>
<td>854.20</td>
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<td><strong>Sale of timber</strong></td>
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<td><strong>Sale of war supplies</strong></td>
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<td><strong>Sale of land, Fort Ringgold, Tex. (Public Act 316, May 29, 1926)</strong></td>
<td>3,789,281.67</td>
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<td><strong>Sale of ordnance material (War)</strong></td>
<td>2,096.00</td>
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<td>38,357.89</td>
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</table>

7 Par value of Liberty bonds, various issues, credited to appropriation “Retirements from gifts, forfeitures, and other miscellaneous receipts” (Public debt), p. 337.
### WAR DEPARTMENT—Continued

Sales of Government property—Continued.

Sale of lands, etc., on account of military post construction fund...

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
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<th>Total</th>
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<tbody>
<tr>
<td>Alliance, Ohio</td>
<td>315,900.00</td>
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<td>$3,836,617.31</td>
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<td>Amated Ordnance Reserve Depot, N. Y.</td>
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<td>Birmingham, Ala.</td>
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<td>Ben Air Chemical Co., Westley, Tenn.</td>
<td>13,687.35</td>
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<td>Bound Brook, N. J.</td>
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<td>Brooklyn, N.Y.</td>
<td>60,000.00</td>
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<td>Buffalo, N. Y.</td>
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<td>Chemical Plant, Belle, W. Va.</td>
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<td>Camp Cody, N. Mex.</td>
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<td>Camp Dix, N. J.</td>
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<td>Camp Dodge, Iowa</td>
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<td>Camp Lee, Va.</td>
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<td>Camp Lewis, Wash.</td>
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<td>Camp Harry Jones, Ark.</td>
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<td>Camp Jackson Military Reservation, S. C.</td>
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<td>Camp J. E. Johnston, Ga.</td>
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<td>Camp Sherman, Ohio</td>
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<td>Camp Upham, Long Island, N. Y.</td>
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<td>Chicago, Ill.</td>
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<td>Erie, Pa.</td>
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<td>Fort Armstrong, Md.</td>
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<td>Fort Constitution, N. H.</td>
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<td>Fort Geenes, Ala.</td>
<td>10,000.00</td>
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<td>Fort Greene, R. I.</td>
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<td>Fort Madison, N. I.</td>
<td>350,290.75</td>
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<td>Fort McCleary, Md.</td>
<td>714.45</td>
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<td>18,000.00</td>
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<td>Lagoon Point, Wash.</td>
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<td>Savage Arms Co., Utica, N. Y.</td>
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<td>Tullytown, Pa.</td>
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<td>U. S. Nitrate Plants, Ala.</td>
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<td>Walter Reed Hospital, D. C.</td>
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<td>Washington, D. C.</td>
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<td>Watertown Arsenal, N. Y.</td>
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<td>Willsburg, W. Va.</td>
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<tr>
<td><strong>Total</strong></td>
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### RECEIPTS AND EXPENDITURES, 1927

**Miscellaneous receipts by organization units and sources—Continued**

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<th>Special funds</th>
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<td><strong>WAR DEPARTMENT—Continued</strong></td>
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<tr>
<td>Fees, fines, penalties, forfeitures, etc.:</td>
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<tr>
<td>Fines, penalties, and forfeitures</td>
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<td>Fines for violating regulations</td>
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<td>Permits for cutting ice</td>
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<td>Permit to operate lunch room</td>
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<tr>
<td>Forfeitures by contractors</td>
<td>182.17</td>
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<td>2,973.11</td>
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<td>$2,973.11</td>
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<td><strong>Gifts and contributions:</strong></td>
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<tr>
<td>Money received from persons unknown</td>
<td>34.50</td>
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<td>Funds contributed for improvement of roads, bridges, and related works, Alaska</td>
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<td>$91,695.82</td>
<td>91,695.82</td>
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<td><strong>Advance of funds, under act of Mar. 3, 1925, for improvement of—</strong></td>
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<td><strong>(For appropriation accounts see pp. 303, 307.)</strong></td>
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<td>Miami Harbor, Fla.</td>
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<td>Louisiana and Texas Intracoastal waterway,</td>
<td></td>
<td></td>
<td>10,000.00</td>
</tr>
<tr>
<td>Louisiana and Texas</td>
<td></td>
<td></td>
<td>30,000.00</td>
</tr>
<tr>
<td>Mississippi River at Hastings, Minn.</td>
<td></td>
<td></td>
<td>13,000.00</td>
</tr>
<tr>
<td>San Joaquin River and Stockton Channel, Calif.</td>
<td></td>
<td></td>
<td>20,000.00</td>
</tr>
<tr>
<td>Umpqua River and River, Ore.</td>
<td></td>
<td></td>
<td>70,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,248,000.00</td>
</tr>
<tr>
<td><strong>Funds contributed for improvement of—</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(For appropriation accounts see pp. 303, 307, 108.)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salem River, N. J.</td>
<td></td>
<td></td>
<td>30,000.00</td>
</tr>
<tr>
<td>Saco River, Me.</td>
<td></td>
<td></td>
<td>20,000.00</td>
</tr>
<tr>
<td>Green Bay Harbor, Wis.</td>
<td></td>
<td></td>
<td>50,000.00</td>
</tr>
<tr>
<td>Flood control, Allegheny and Monongahela Rivers</td>
<td></td>
<td></td>
<td>7,529.89</td>
</tr>
<tr>
<td>Flood control, Mississippi River</td>
<td></td>
<td></td>
<td>1,924,270.70</td>
</tr>
<tr>
<td>Mississippi River, Yazoo, Miss., Delta Levee district, Miss.</td>
<td></td>
<td></td>
<td>150,000.00</td>
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<tr>
<td>Missouri River near Bismarck, N. Dak.</td>
<td></td>
<td></td>
<td>21,000.00</td>
</tr>
<tr>
<td>Missouri River near Cote San Dessel, Mo.</td>
<td></td>
<td></td>
<td>10,000.00</td>
</tr>
<tr>
<td>Missouri River at Baker's Bend, Mo.</td>
<td></td>
<td></td>
<td>78,462.56</td>
</tr>
<tr>
<td>Missouri River at Darst Bottoms, Mo.</td>
<td></td>
<td></td>
<td>30,000.00</td>
</tr>
<tr>
<td>Missouri River at Deapolis, N. Dak.</td>
<td></td>
<td></td>
<td>4,000.00</td>
</tr>
<tr>
<td>Missouri River near Mandan Lake, N. Dak.</td>
<td></td>
<td></td>
<td>4,000.00</td>
</tr>
<tr>
<td>Missouri River at Sheep Nose Bend, Mo.</td>
<td></td>
<td></td>
<td>20,000.00</td>
</tr>
<tr>
<td>Richmond Harbor, Calif.</td>
<td></td>
<td></td>
<td>152,500.00</td>
</tr>
<tr>
<td>Flood control, Sacramento River, Calif.</td>
<td></td>
<td></td>
<td>400,000.00</td>
</tr>
<tr>
<td>Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Ore.</td>
<td></td>
<td></td>
<td>10,000.00</td>
</tr>
<tr>
<td>Yaquina Bay, Ore.</td>
<td></td>
<td></td>
<td>30,000.00</td>
</tr>
<tr>
<td>Nome Harbor, Alaska</td>
<td></td>
<td></td>
<td>2,500.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2,944,263.15</td>
</tr>
<tr>
<td><strong>Assessments and reimbursements:</strong></td>
<td></td>
<td></td>
<td>2,944,263.15</td>
</tr>
<tr>
<td>Funds received from Chicago, Rock Island &amp; Pacific Ry. Co. for repairs of Rock Island bridge, Rock Island, Ill.</td>
<td></td>
<td>11,168.50</td>
<td></td>
</tr>
<tr>
<td>Overhead charges on sales of service or supplies</td>
<td></td>
<td>103,091.52</td>
<td></td>
</tr>
<tr>
<td>Reimbursement for auditing accounts of American Red Cross</td>
<td></td>
<td>8,789.10</td>
<td></td>
</tr>
<tr>
<td>Army costs due the United States from Germany, Paris agreement of Jan. 14, 1925</td>
<td></td>
<td>8,919,849.17</td>
<td></td>
</tr>
<tr>
<td>Reimbursement for electric current</td>
<td></td>
<td>3,229.87</td>
<td></td>
</tr>
<tr>
<td>Damages to Government property</td>
<td></td>
<td>2,633.87</td>
<td></td>
</tr>
<tr>
<td>Work done by War Department</td>
<td></td>
<td>7,582.73</td>
<td></td>
</tr>
<tr>
<td></td>
<td>34.50</td>
<td>4,283,958.97</td>
<td>4,283,993.47</td>
</tr>
</tbody>
</table>
## RECEIPTS AND EXPENDITURES, 1927

### Miscellaneous receipts by organization units and sources—Continued

<table>
<thead>
<tr>
<th>WAR DEPARTMENT—Continued</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments and reimbursements—Continued.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Settlement of claim against—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ross F. Beckstrom Co.</td>
<td>$100.58</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carter-Weeks Stevedoring Co., New York</td>
<td>176.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbiaville Woollen Co.</td>
<td>1,033.27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Everly M. Davis Chemical Corporation, Everly M. Davis, Pratt Engineering Co., and National Surety Co.</td>
<td>215,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elyria Belting &amp; Machinery Co., formerly the Cleveland Brass &amp; Copper Co.</td>
<td>90,424.35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engel Aircraft Co.</td>
<td>1,574.42</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M. Grossman &amp; Co.</td>
<td>45.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Herman J. Hegt Co.</td>
<td>54.35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant Brothers &amp; Co.</td>
<td>100.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Porter Brothers</td>
<td>363.98</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royal Indemnity Co., &amp; Abraham Bauman</td>
<td>2,500.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shelbyville Harness Co.</td>
<td>121.26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Smith &amp; Redicker</td>
<td>122.14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Stanley Works</td>
<td>410.08</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia Reclamation Corporation</td>
<td>50.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$312,075.88</strong></td>
<td><strong>9,368,408.64</strong></td>
<td><strong>$9,368,408.64</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Miscellaneous:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone service</td>
<td>1,174.84</td>
</tr>
<tr>
<td>Moneys recovered from abandoned wreck of steamer Chio, sunk in Ohio River, near Dam No. 35</td>
<td>141.50</td>
</tr>
<tr>
<td>Army account of advances</td>
<td>50.00</td>
</tr>
<tr>
<td>Unexplained balances in cash accounts</td>
<td>386.33</td>
</tr>
<tr>
<td><strong>Total miscellaneous receipts under War Department</strong></td>
<td><strong>18,379,969.57</strong></td>
</tr>
</tbody>
</table>

### PANAMA CANAL

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Government property: Proceeds of sale of Government property</td>
<td>167,970.28</td>
</tr>
<tr>
<td>Revenue-producing enterprises: Tolls</td>
<td>23,756,994.19</td>
</tr>
<tr>
<td>Net profits, Panama Canal, 1920</td>
<td>1,268,015.33</td>
</tr>
<tr>
<td>Proceeds of waterworks</td>
<td>129,374.64</td>
</tr>
<tr>
<td><strong>Total miscellaneous receipts under Panama Canal</strong></td>
<td><strong>25,544,701.45</strong></td>
</tr>
</tbody>
</table>

### Notes:

- Receipts credited direct to the appropriation, "Army account of advances," by repay covering warrants, amounting to $1,232,052.41 during the fiscal year 1927, are shown on p. 46.
### District of Columbia

#### Miscellaneous Receipts by Organization Units and Sources—Continued

<table>
<thead>
<tr>
<th>Description</th>
<th>General Funds</th>
<th>Special Funds</th>
<th>Trust Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues of the District of Columbia</strong></td>
<td>$25,006,014.97</td>
<td>$2,981,273.45</td>
<td>$2,670,766.74</td>
<td>$30,658,055.16</td>
</tr>
<tr>
<td>**Total miscellaneous receipts, including Panama Canal and **</td>
<td>231,577,601.61</td>
<td>223,219,843.80</td>
<td>94,573,485.63</td>
<td>549,370,931.04</td>
</tr>
<tr>
<td><strong>Deduct moneys deposited in fiscal year 1926 but covered by warrants in year 1927</strong></td>
<td>3,705,510,248.84</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,728,279.94</td>
</tr>
<tr>
<td><strong>Add moneys received in fiscal year 1927 but not covered by warrant</strong></td>
<td>$13,262.97</td>
<td>6,658.85</td>
<td>6,604.12</td>
<td>6,604.12</td>
</tr>
<tr>
<td><strong>Total ordinary receipts based on receipt warrants issued</strong></td>
<td>3,705,613,644.72</td>
<td>223,634,545.47</td>
<td>94,573,485.63</td>
<td>4,023,721,675.82</td>
</tr>
</tbody>
</table>
# RECEIPTS CREDITED DIRECT TO APPROPRIATIONS

<table>
<thead>
<tr>
<th>RAILROAD ADMINISTRATION AND TRANSPORTATION ACT</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium, and discount:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Federal control of transportation systems&quot; (p. 86)</td>
<td>$9,662,110.96</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Loans to railroads after termination of Federal control&quot; (p. 86)</td>
<td>10,355,420.94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayments of investments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Federal control of transportation systems&quot; (p. 86)</td>
<td>45,343,225.83</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Loans to railroads after termination of Federal control&quot; (p. 86)</td>
<td>24,365,174.59</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$89,725,932.32</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>U.S. SHIPPING BOARD</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue-producing enterprises:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;U.S. Shipping Board, 1927&quot; (p. 91)</td>
<td>1,618,488.27</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>U.S. VETERANS' BUREAU</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest, premium and discount:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Military and naval insurance, Veterans' Bureau, 1927, and prior years&quot; (p. 94)</td>
<td>6,850,160.00</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>DEPARTMENT OF THE INTERIOR</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments and reimbursements:</td>
<td></td>
<td></td>
<td></td>
<td>$4,700,309.96</td>
</tr>
<tr>
<td>Appropriation, &quot;Reclamation fund&quot; (p. 135)</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>WAR DEPARTMENT</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation, &quot;Army account of advances&quot; (p. 269)</td>
<td>1,232,932.41</td>
<td></td>
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<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>MISCELLANEOUS</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>All other, unclassified (p. 376)</td>
<td>573,388.83</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100,000,901.83</td>
<td>4,700,309.96</td>
<td></td>
<td>$104,701,211.79</td>
</tr>
</tbody>
</table>

| Total ordinary receipts, including receipts credited direct to appropriations | 3,805,514,546.55 | 228,334,855.43 | $94,573,485.63 | 4,128,422,887.61 |

48
## PUBLIC DEBT RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury notes and certificates of indebtedness (adjusted service series)</td>
<td>$147,200,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury notes and certificates of indebtedness (civil service retirement and disability fund)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury notes, series A—1930—1932</td>
<td>1,360,450.450.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury bonds of 1943—1947</td>
<td>467,801.650.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness</td>
<td>3,108,235.090.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury (war) savings securities</td>
<td>13,572.285.43</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawful money deposited to retire Federal reserve bank notes and national-bank notes (acts July 14, 1890, and Dec. 23, 1913)</td>
<td>27,828.137.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postal savings bonds</td>
<td>689,620.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total public debt receipts</strong></td>
<td>5,185,063.142.93</td>
<td></td>
<td></td>
<td>$5,185,083.142.93</td>
</tr>
<tr>
<td><strong>Total receipts into the general fund</strong></td>
<td>8,990,597,689.48</td>
<td>$228,334,855.43</td>
<td>$94,573,485.63</td>
<td>9,313,506,030.54</td>
</tr>
</tbody>
</table>

76424—28—4 49
POSTAL REVENUES

<table>
<thead>
<tr>
<th></th>
<th>General funds</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Post Office Department, Washington, D. C.:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous receipts (postal route map sales)</td>
<td></td>
<td></td>
<td></td>
<td>$4,951.88</td>
</tr>
<tr>
<td>Field service, Post Office Department:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of stamps and other stamped paper</td>
<td>508,511,985.66</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second-class postage paid in money</td>
<td>32,833,912.32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First, second, third, and fourth class postage paid in money under permit</td>
<td>53,503,184.11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Box rents</td>
<td>8,368,646.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous receipts</td>
<td>640,306.79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign mail transit service</td>
<td>393,658.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines and penalties</td>
<td>147,437.18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dead letters</td>
<td>149,116.36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue from money-order business</td>
<td>16,130,133.56</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid money orders more than 1 year old</td>
<td>848,754.36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and profits, Postal Savings System</td>
<td>1,533,904.14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total postal revenues</strong></td>
<td>688,121,988.66</td>
<td></td>
<td></td>
<td>$688,121,988.66</td>
</tr>
<tr>
<td><strong>Total receipts, including postal revenues</strong></td>
<td>9,673,719,678.14</td>
<td>$228,334,855.43</td>
<td>$94,573,485.63</td>
<td>9,996,628,019.20</td>
</tr>
</tbody>
</table>

1 These receipts are not covered into the general fund of the Treasury, but are included here in order to complete the total.
### CUSTOMS RECEIPTS BY DISTRICTS AND PORTS

(Pp. 51 to 57)

[The port first named in the following list is the headquarters for the district]

<table>
<thead>
<tr>
<th>Districts and ports of collection</th>
<th>Place of deposit</th>
<th>Deposits by ports</th>
<th>Deposits by districts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Duties</td>
<td>Tonnage tax</td>
</tr>
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Dakota, district No. 34:
- Pembina
- Ambrose
- Antler
- Crosby
- Hannah
- Hansboro
- Mowbray
- Neche
- Northgate
- Noyes
- Portal
- St. John
- Sarles
- Sherwood
- Souris
- Wallaha

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### Receipts and Expenditures, 1927

**Customs receipts by districts and ports—Continued**

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<th>Place of deposit</th>
<th>Duties</th>
<th>Tonnage tax</th>
<th>Total</th>
<th>Deposits by districts</th>
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RECEIPTS AND EXPENDITURES, 1927

Customs receipts by districts and ports—Continued

[The port first named in the following list is the headquarters for the district]

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<th>Place of deposit</th>
<th>Duties</th>
<th>Tonnage tax</th>
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<th>Deposits by districts</th>
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RECEIPTS AND EXPENDITURES, 1927

Customs receipts by districts and ports—Continued

[The port first named in the following list is the headquarters for the district.]

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<th>Place of deposit</th>
<th>Duties</th>
<th>Tonnage tax</th>
<th>Total</th>
<th>Deposits by ports</th>
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RECEIPTS AND EXPENDITURES, 1927

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<td>14,711.15</td>
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### Receipts and Expenditures, 1927

**Customs receipts by districts and ports—Continued**

[The port first named in the following list is the headquarters for the district]

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<th>Districts and ports of collection</th>
<th>Place of deposit</th>
<th>Deposits by ports</th>
<th>Deposits by districts</th>
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</table>
### Customs receipts by districts and ports—Continued

(The port first named in the following list is the headquarters for the district)

<table>
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<th>Districts and ports of collection</th>
<th>Place of deposit</th>
<th>Deposits by ports</th>
<th>Deposits by districts</th>
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<td>3,730.04</td>
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<td>44,286.76</td>
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<td>4,708.50</td>
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<td>189,975.11</td>
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<td>11,864.76</td>
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<td>Total customs receipts</td>
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* Includes $117,743 Philippine Islands tariff collections, as follows: Duties, $1,197.00; tonnage, $4,579.17; appropriated under “Philippine special fund” (customs), p. 238.
<table>
<thead>
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<th>States and districts</th>
<th>Income tax</th>
<th>Miscellaneous taxes</th>
<th>Collections under enforcement of national prohibition act</th>
<th>Total by districts</th>
<th>Total by States</th>
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<td>6,957,074.65</td>
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1 Additional collections from this source, amounting to 4,298,198.21, were made as follows: Under Miscellaneous receipts, Treasury, p. 41, $37,128.07; under Miscellaneous receipts, Department of Justice, p. 35, $4,261,078.14.
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<th>Total by States</th>
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1 Includes $16,727.36 income tax on Alaska railroads, appropriated under "Additional income tax on railroads in Alaska" (special fund), p. 24.  
2 Of this amount, $338,747.39 reported by the United States internal-revenue stamp agent and additional collections from sale of stamps affixed to products from the Philippine Islands made in the following districts: First California, $458.92; Indiana, $250.96; second New York, $967.41, and Illinois, $952.65, makes a total of $990,667.17 Philippine Islands internal revenue receipts covered by warrants issued during the fiscal year 1927 and were appropriated under "Philippine special fund" (internal revenue), p. 24.
### RECEIPTS FROM SALES OF PUBLIC LANDS BY STATES AND DISTRICTS

(Pp. 60 and 61)

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</tr>
<tr>
<td>Roseburg</td>
<td>2,050.14</td>
<td></td>
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</tr>
<tr>
<td>The Dalles</td>
<td>6,355.02</td>
<td></td>
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</tr>
<tr>
<td>Vale</td>
<td>4,033.91</td>
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<td>80,023.54</td>
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<tr>
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</table>
### Receipts from Sales of Public Lands by States and Districts—Continued

<table>
<thead>
<tr>
<th>States and districts</th>
<th>Total by districts</th>
<th>Total by States</th>
<th>Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Dakota:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pierre</td>
<td></td>
<td></td>
<td>$1,989.71</td>
</tr>
<tr>
<td>Utah:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Salt Lake C ty</td>
<td>$62,044.09</td>
<td></td>
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<tr>
<td>Vernal</td>
<td>63,700.57</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Washington:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seattle</td>
<td>$126,744.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spokane</td>
<td>21,905.78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wisconsin:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wyoming:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buffalo</td>
<td>10,484.34</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cheyenne</td>
<td>9,163.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evanston</td>
<td>5,999.82</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lander</td>
<td>2,258.94</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss adjustment on sales of public lands at Lamar, Colo.</td>
<td>621,187.49</td>
<td>10.86</td>
<td></td>
</tr>
<tr>
<td>Total sales of public lands</td>
<td></td>
<td></td>
<td>$621,186.63</td>
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</table>

1 Of this amount $600,301.17 was appropriated for the first three-quarters of the fiscal year 1927 under “Reclamation fund” (special fund), p. 133, and $33,941.79 during the fiscal year 1927 for the service of the fiscal year 1928, under “Five and three per cent funds to States (lands),” as stated on p. 133.
<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Basis of division of revenues</th>
<th>District of Columbia share</th>
<th>United States share</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes:</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Tangible personal taxes (including penalties)</td>
<td>Wholly District of Columbia</td>
<td>$3,664,497.31</td>
<td>$3,664,497.31</td>
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<tr>
<td>Intangible personal tax</td>
<td>do</td>
<td>2,259,915.15</td>
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<tr>
<td>Realty taxes (including penalties)</td>
<td>do</td>
<td>18,881,903.54</td>
<td>18,881,903.54</td>
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<tr>
<td>Insurance taxes</td>
<td>do</td>
<td>282,395.63</td>
<td>282,395.63</td>
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<tr>
<td>Special reimbursable taxes</td>
<td>do</td>
<td>1,136.96</td>
<td>1,136.96</td>
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<tr>
<td>Dog taxes</td>
<td>do</td>
<td>32,099.85</td>
<td>32,099.85</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>23,101,948.42</td>
<td>23,101,948.42</td>
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<tr>
<td><strong>Fees:</strong></td>
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<td></td>
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<tr>
<td>Advertising taxes</td>
<td>Wholly District of Columbia</td>
<td>10,406.30</td>
<td>10,406.30</td>
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<tr>
<td>Building permits</td>
<td>do</td>
<td>73,039.25</td>
<td>73,039.25</td>
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<tr>
<td>Copies of records of dog tax paid</td>
<td>do</td>
<td>183.25</td>
<td>183.25</td>
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<tr>
<td>Duplicate motor tags</td>
<td>do</td>
<td>680.00</td>
<td>680.00</td>
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</tr>
<tr>
<td>Duplicate registration cards</td>
<td>do</td>
<td>889.00</td>
<td>889.00</td>
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</tr>
<tr>
<td>Electric meters</td>
<td>do</td>
<td>18.00</td>
<td>18.00</td>
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<tr>
<td>Electrical permits</td>
<td>do</td>
<td>23,897.75</td>
<td>23,897.75</td>
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<tr>
<td>Gas and meters</td>
<td>do</td>
<td>4,382.90</td>
<td>4,382.90</td>
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<tr>
<td>Health department</td>
<td>do</td>
<td>1,482.00</td>
<td>1,482.00</td>
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<tr>
<td>Motor-vehicle tags</td>
<td>do</td>
<td>141,116.00</td>
<td>141,116.00</td>
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<tr>
<td>Municipal court</td>
<td>do</td>
<td>69,909.35</td>
<td>69,909.35</td>
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<tr>
<td>Podiatry examinations</td>
<td>do</td>
<td>50.00</td>
<td>50.00</td>
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<tr>
<td>Pound</td>
<td>do</td>
<td>2,456.25</td>
<td>2,456.25</td>
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<tr>
<td>Public convenience stations</td>
<td>do</td>
<td>6,191.72</td>
<td>6,191.72</td>
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<tr>
<td>Railings, etc</td>
<td>do</td>
<td>2,618.00</td>
<td>2,618.00</td>
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<tr>
<td>Sewer and gas permits</td>
<td>do</td>
<td>14,582.00</td>
<td>14,582.00</td>
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<tr>
<td>Surveyor's fees</td>
<td>do</td>
<td>44,644.00</td>
<td>44,644.00</td>
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<tr>
<td>Tax certificates</td>
<td>do</td>
<td>21,784.00</td>
<td>21,784.00</td>
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<tr>
<td>Water-service permits</td>
<td>do</td>
<td>4,411.00</td>
<td>4,411.00</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>422,956.77</td>
<td>422,956.77</td>
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<tr>
<td><strong>Fines:</strong></td>
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<td></td>
</tr>
<tr>
<td>Juvenile court</td>
<td>Wholly District of Columbia</td>
<td>168.00</td>
<td>168.00</td>
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<tr>
<td>Fire court</td>
<td>do</td>
<td>432,213.16</td>
<td>432,213.16</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>432,381.16</td>
<td>432,381.16</td>
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<tr>
<td><strong>Licenses:</strong></td>
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<td></td>
</tr>
<tr>
<td>Elevator operators</td>
<td>Wholly District of Columbia</td>
<td>1,279.00</td>
<td>1,279.00</td>
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<tr>
<td>Engineers</td>
<td>do</td>
<td>297.00</td>
<td>297.00</td>
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<tr>
<td>Insurance</td>
<td>do</td>
<td>47,717.41</td>
<td>47,717.41</td>
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<tr>
<td>Insurance transfers</td>
<td>do</td>
<td>116.50</td>
<td>116.50</td>
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<tr>
<td>Mislaid taxes (business and occupational)</td>
<td>do</td>
<td>166,111.00</td>
<td>166,111.00</td>
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</tr>
<tr>
<td>Miscellaneous transfers</td>
<td>do</td>
<td>201.50</td>
<td>201.50</td>
<td></td>
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<tr>
<td>Motor-vehicle operators</td>
<td>do</td>
<td>53,350.00</td>
<td>53,350.00</td>
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<tr>
<td>Motor-vehicle operators (duplicate licenses)</td>
<td>do</td>
<td>888.50</td>
<td>888.50</td>
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<tr>
<td>Plumbers</td>
<td>do</td>
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<td>48.00</td>
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<tr>
<td><strong>Total</strong></td>
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<td>270,807.55</td>
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<tr>
<td><strong>Rents:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eastern Market</td>
<td>Wholly District of Columbia</td>
<td>6,524.60</td>
<td>6,524.60</td>
<td></td>
</tr>
<tr>
<td>Fish wharves and market</td>
<td>do</td>
<td>15,475.45</td>
<td>15,475.45</td>
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</tr>
<tr>
<td>Georgetown Market</td>
<td>do</td>
<td>375.60</td>
<td>375.60</td>
<td></td>
</tr>
<tr>
<td>Vault space</td>
<td>do</td>
<td>36,887.50</td>
<td>36,887.50</td>
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</tr>
<tr>
<td>Western Market</td>
<td>do</td>
<td>6,528.50</td>
<td>6,528.50</td>
<td></td>
</tr>
<tr>
<td>Wharves, buildings, etc</td>
<td>do</td>
<td>20,180.99</td>
<td>20,180.99</td>
<td></td>
</tr>
<tr>
<td>Wholesale produce market</td>
<td>do</td>
<td>13,099.35</td>
<td>13,099.35</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>99,051.99</td>
<td>99,051.99</td>
<td></td>
</tr>
<tr>
<td>Vault space</td>
<td></td>
<td>60 and 40</td>
<td>$739.36</td>
<td>1,848.45</td>
</tr>
<tr>
<td>Do</td>
<td></td>
<td>50 and 50</td>
<td>717.16</td>
<td>1,434.35</td>
</tr>
<tr>
<td>Vault space, account ground rent.</td>
<td>Wholly United States</td>
<td>3,491.51</td>
<td>3,491.51</td>
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</tr>
</tbody>
</table>
## RECEIPTS AND EXPENDITURES, 1927
### District of Columbia receipts by sources—Continued

<table>
<thead>
<tr>
<th>Basis of division of revenues</th>
<th>District of Columbia share</th>
<th>United States share</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES—Continued</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District laws, regulations, etc.</td>
<td>Wholly District of Columbia.</td>
<td>$1,551.74</td>
<td>$1,551.74</td>
</tr>
<tr>
<td>Garbage grease</td>
<td>do.</td>
<td>204,594.08</td>
<td>204,594.08</td>
</tr>
<tr>
<td>Reuse for aged and infirm, products</td>
<td>do.</td>
<td>56.06</td>
<td>56.06</td>
</tr>
<tr>
<td>Gallinger Municipal Hospital (sale of products)</td>
<td>do.</td>
<td>55.00</td>
<td>55.00</td>
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<tr>
<td>Miscellaneous trash</td>
<td>do.</td>
<td>72,687.77</td>
<td>72,687.77</td>
</tr>
<tr>
<td>Old material</td>
<td>do.</td>
<td>9,384.92</td>
<td>9,384.92</td>
</tr>
<tr>
<td>Workhouse, products</td>
<td>do.</td>
<td>28,325.24</td>
<td>28,325.24</td>
</tr>
<tr>
<td>Old houses</td>
<td>do.</td>
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<td>130.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>317,784.81</td>
<td>317,784.81</td>
</tr>
<tr>
<td>Old houses</td>
<td>50 and 50</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td><strong>Miscellaneous items:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board and care of insane</td>
<td>Wholly District of Columbia.</td>
<td>47,853.75</td>
<td>47,853.75</td>
</tr>
<tr>
<td>Conscience fund</td>
<td>do.</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>District Training School, pay patients</td>
<td>do.</td>
<td>725.00</td>
<td>725.00</td>
</tr>
<tr>
<td>Damages to District property</td>
<td>do.</td>
<td>2,684.51</td>
<td>2,684.51</td>
</tr>
<tr>
<td>Board of Public Welfare</td>
<td>do.</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Francis Scott Key Bridge, rents and duc ts</td>
<td>do.</td>
<td>1,340.00</td>
<td>1,340.00</td>
</tr>
<tr>
<td>Gallinger Municipal Hospital, pay patients</td>
<td>do.</td>
<td>2,323.50</td>
<td>2,323.50</td>
</tr>
<tr>
<td>Judgments</td>
<td>do.</td>
<td>97.00</td>
<td>97.00</td>
</tr>
<tr>
<td>Medical charities</td>
<td>do.</td>
<td>819.15</td>
<td>819.15</td>
</tr>
<tr>
<td>Passenger tax, Francis Scott Key Bridge</td>
<td>do.</td>
<td>1,400.37</td>
<td>1,400.37</td>
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<tr>
<td>Railroad tax, Highway Bridge</td>
<td>do.</td>
<td>7,198.04</td>
<td>7,198.04</td>
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<tr>
<td>Reimbursements, discounts, etc.</td>
<td>do.</td>
<td>20.00</td>
<td>20.00</td>
</tr>
<tr>
<td>Tuberculosis Hospital, pay patients</td>
<td>do.</td>
<td>1,974.00</td>
<td>1,974.00</td>
</tr>
<tr>
<td>Tuition, nonresident pupils</td>
<td>do.</td>
<td>5,542.63</td>
<td>5,542.63</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>71,976.95</td>
<td>71,976.95</td>
</tr>
<tr>
<td>Refund by Potomac Electric Power Co. on cost of electric current furnished Government of District of Columbia July 1, 1922—Dec. 31, 1924</td>
<td>Indefinite.</td>
<td>34,760.70</td>
<td>26,782.25</td>
</tr>
<tr>
<td>Payment by Philadelphia, Baltimore &amp; Washington Railroad Co. and Baltimore &amp; Ohio Railroad Co. on account of construction of Benning Road viaduct and bridge (act July 21, 1914, 38 Stat. 525). Payment by Baltimore &amp; Ohio Railroad Co. for part cost of construction of South Dakota Avenue Bridge, in accordance with District of Columbia act, Mar. 3, 1917 (39 Stat. 1018)</td>
<td>50 and 50</td>
<td>42,441.01</td>
<td>42,441.01</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>10,357.44</td>
<td>10,357.43</td>
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<tr>
<td>Special assessments (including interest):</td>
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<td>52,798.45</td>
<td>52,798.44</td>
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<td>Paving roadways</td>
<td>Wholly District of Columbia.</td>
<td>160,442.27</td>
<td>160,442.27</td>
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<tr>
<td>Sewers, assessment and permit work</td>
<td>do.</td>
<td>145,336.85</td>
<td>145,336.85</td>
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<tr>
<td>Sidewalks, curbs, alleys, assessment and permit work</td>
<td>do.</td>
<td>123,438.71</td>
<td>123,438.71</td>
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<tr>
<td>Street extensions</td>
<td>do.</td>
<td>45,639.20</td>
<td>45,639.20</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>474,457.03</td>
<td>474,457.03</td>
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<tr>
<td>Paving roadways</td>
<td>60 and 60</td>
<td>6,664.90</td>
<td>6,664.90</td>
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<tr>
<td>Sewers, assessment and permit work</td>
<td>do.</td>
<td>8,423.00</td>
<td>8,423.00</td>
</tr>
<tr>
<td>Sidewalks, curbs, alleys, assessment and permit work</td>
<td>do.</td>
<td>12,793.16</td>
<td>12,793.16</td>
</tr>
<tr>
<td>Small parks</td>
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<tr>
<td><strong>Total</strong></td>
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<td>22,834.32</td>
<td>22,834.32</td>
</tr>
<tr>
<td>Paving roadways</td>
<td>50 and 50</td>
<td>1,355.24</td>
<td>1,355.24</td>
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<tr>
<td>Sewers, assessment and permit work</td>
<td>do.</td>
<td>6,895.28</td>
<td>6,895.28</td>
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<tr>
<td>Sidewalks, curbs, alleys, assessment and permit work</td>
<td>do.</td>
<td>1,737.78</td>
<td>1,737.78</td>
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<tr>
<td>Small parks</td>
<td>do.</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>5,196.53</td>
<td>5,196.52</td>
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</table>


### RECEIPTS AND EXPENDITURES, 1927

#### District of Columbia receipts by sources—Continued

<table>
<thead>
<tr>
<th>Basis of division of revenues</th>
<th>District of Columbia share</th>
<th>United States share</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous deposits by officers other than the collector of taxes, District of Columbia:</td>
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</tr>
<tr>
<td>Surplus fees, register of wills, District of Columbia</td>
<td>$1,151.08</td>
<td></td>
<td>$1,151.08</td>
</tr>
<tr>
<td>Damages to District property</td>
<td>40.89</td>
<td>40.89</td>
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</tr>
<tr>
<td>Process fees, office of coroner, District of Columbia</td>
<td>7.00</td>
<td>7.00</td>
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</tr>
<tr>
<td>Rent of buildings etc., Office of Public Buildings and Public Parks</td>
<td>3,492.07</td>
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<td>3,492.07</td>
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<tr>
<td>Rent of land etc., Engineer Office, L. A.</td>
<td>924.50</td>
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<td>924.50</td>
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<tr>
<td>Rent privileges—National Zoological Park</td>
<td>1,740.00</td>
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<td>1,740.00</td>
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<td>Fees of marshal, Supreme Court, District of Columbia</td>
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<td>Fines collected from District of Columbia Militia</td>
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<td>Part proceeds of sale, lot 2, square 1113</td>
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#### SPECIAL FUNDS

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<tr>
<th>Funds</th>
<th>Basis of division of revenues</th>
<th>District of Columbia share</th>
<th>United States share</th>
<th>Total</th>
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<tr>
<td>Escheated estates relief fund</td>
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<td>Industrial Home School fund</td>
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<td>Militia fund from fines</td>
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<td>Refund of excess rentals recovered by Rent Commission, District of Columbia</td>
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<td>Fees for reissuing motor-vehicle operators' permits</td>
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#### TRUST FUNDS

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<th>District of Columbia share</th>
<th>United States share</th>
<th>Total</th>
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<tbody>
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<td>Deductions from teachers' salaries, retirement fund</td>
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<td>Interest on investments for District of Columbia teachers' retirement fund</td>
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<td>Permit fund</td>
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### EXPENDITURES, BALANCES, ETC.

[Repayments to appropriations in excess of expenditures are printed in italics]

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<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
<tr>
<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td>$960,000.00</td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td>Fiscal year</td>
<td>On books of Treasury</td>
<td>Warrants-issued basis</td>
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<td>On credit of disbursing officers</td>
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<td>Appropriations from the general fund</td>
<td>Appropriations</td>
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<td>UNITED STATES SENATE—continued</td>
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<tr>
<td>Uniforms, Capitol police, Senate</td>
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<td>Expenses of Senate Committee, funeral of President Harding</td>
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<td>------------------------------</td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Balances June 30, 1928</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
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<tbody>
<tr>
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<td><strong>HOUSE OF REPRESENTATIVES</strong></td>
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<tr>
<td>Salaries of Members and Delegates</td>
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### Expenditures, balances, etc.—Continued

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<th>Balances June 30, 1926</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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Memorial to Abraham Lincoln ........................................... No year. 2,205.69 3,485.80
Memorial to John Ericsson ........................................... No year. 1,911.84 994.15
Memorial to women of World War ...................................... No year. 150,000.00 50,000.00 870.30
Public Buildings Commission ....................................... No year. 4.17 4.17

Statement of appropriations ..................................... 1926-27 4,000.00 4,000.00 4,000.00
................................................................. 1927-28 4,000.00 4,000.00 4,000.00

Permanent and indefinite:
Special funds—
Funds contributed for memorial to John Ericsson ...................... No year. 521.04 158.20 637.50 600.00 738.70
Funds contributed for commission on memorial to women of the Civil War .......................... No year. 412.91

Less repayments transferred as per footnote 4 ............. 3,516.65

Total, Legislative, Miscellaneous ................................ 202,298.27 9,502.43 4,637.50 65,087.52 15,088.80 13,242.62 128,605.63 59,501.15

ARCHITECT OF THE CAPITOL

Salaries, office of Architect of the Capitol .........................
1927 1,702.58 75.99 75.99 1,423.77
1926 3,052.80 70.01 29,041.06 29,041.06
1925 1,423.77

Elevator conductors, Capitol, and Senate and House Office Buildings
1927 152.00 3.24 72,960.00 72,960.00
1926 374.62
1925 374.62

Capitol buildings and grounds:
Bronze doors, west entrance of the Capitol ...................... No year. 2,894.45
Capitol Building repairs, 1927-28 ......................................................
1927 23,200.00 23,200.00 21,686.44 21,686.44 11,814.67 2,804.45
1926 81,740.00 79,675.88 79,675.88
1925 1,721.47 1,721.47
1924-25 4,933.13 4,933.13

Enlarging the Capitol Grounds
1927 1,708.139.27 1,331,958.37 1,730,173.35 1,730,173.35 67,965.92 316.20

1 Transfer from 1925-1926 account.
2 Balance of $30,000 and $3,316.65 transfered to 1927-1928 account.
3 See Ericsson Memorial Commission, p. 96.
4 See Public Buildings Commission, p. 96.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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| 1925       | 692.17                 |                      | 692.17               | 14,768.99 14,854.83
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<th>Year</th>
<th>Salaries</th>
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<th>Total, Botanic Garden</th>
<th>Library of Congress</th>
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<td>77,544.00</td>
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**Note:**
- Figures in parentheses indicate amounts transferred from previous years.
- Figurines in italics indicate amounts transferred to the current year.

- **Library of Congress**
  - **Salaries:**
    - 1927: 864,244.00
    - 1926: 863,444.00
    - 1925: 863,444.00
  - **Certified claims:**
    - 1927: 8.40
    - 1926: 8.40
    - 1925: 8.40

**Total:**
- **Botanic Garden:** 1,249,297.84
- **Library of Congress:** 2,007,709.00

**Receipts and Expenditures, 1927**

---

- **Salaries:**
  - 1927: 744.00
  - 1926: 364.87
  - 1925: 178.31

- **Improving Botanic Garden:**
  - 1927: 1,708.68
  - 1926: 619.92
  - 1925: 258.90

- **Total, Botanic Garden:**
  - 1927: 111,710.37
  - 1926: 516,823.05

- **Library of Congress:**
  - 1927: 2,014,000.00
  - 1926: 2,014,000.00
  - 1925: 2,014,000.00

---

**Footnotes:**
- Transferred from 1924-25 account.
- Transferred from 1925-26 account.
- Balance transferred to 1924-1927 account.
- Balance transferred to 1925-27 account.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics.]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Library of Congress—continued</td>
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74
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For statement of printing and binding by departments and independent offices, see p. 390.

Transferred from 1924 account.

Balance transferred to 1927 account.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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\* Exclusive of funds in depositories other than the Treasury of the United States.
\*\* Exclusive of amount transferred to "Civil service retirement and disability fund" p. 402.
<table>
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<tr>
<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
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### BOARD OF TAX APPEALS

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### BUREAU OF EFFICIENCY

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### CIVIL SERVICE COMMISSION

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2. Includes 331.16, 566 transferred from 1926-26 account.
5. Transferred from accounts as follows:
   - Salaries and expenses, Railroad Labor Board, 1927: $255,220
   - Printing and binding, Railroad Labor Board, 1927: $10,600

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**Printing and Binding, U.S. Employees' Compensation Commission**

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**Total, Employee Compensation Commission**

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**Federal Board for Vocational Education**

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**Cooperative Vocational Rehabilitation of Persons Disabled in Industry**

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**Permanent:**

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**Receipts and Expenditures, 1927**

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### Funds Available in 1927

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tr>
<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td></td>
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<tr>
<td>Federal Board for Vocational Education—continued</td>
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<td>Permanent—Continued.</td>
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<td>Cooperative vocational education in agriculture</td>
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<td>Cooperative vocational education, teachers, etc.</td>
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<td>Cooperative vocational education in trades and industries</td>
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<td>Total, Federal Board for Vocational Education</td>
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### Federal Oil Conservation Board

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<td>1,309.22</td>
<td>$7,710.17</td>
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<td>$7,710.17</td>
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<td>$37,284.21</td>
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### Federal Power Commission

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<th>No year</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
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<td>16,599.01</td>
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<td>4.76</td>
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<tr>
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<td>13,039.86</td>
<td>3,183.30</td>
<td>4.76</td>
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<td>Agency</td>
<td>Initial Year</td>
<td>Amount 1</td>
<td>Amount 2</td>
<td>Amount 3</td>
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<td>--------------</td>
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<td>Federal Power Commission</td>
<td>1920</td>
<td>174.63</td>
<td>3.50</td>
<td>171.13</td>
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<td>(transfer to Department of Agriculture, act May 21, 1920)</td>
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<td>(transfers to Department of the Interior, Geological Survey)</td>
<td>Act May 10, 1926</td>
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<td>No year.</td>
<td>6,000.05</td>
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<td>Less repayments returned per footnote 26</td>
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<td>25,970.60</td>
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<tr>
<td>Total, Federal Trade Commission</td>
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<td>45,239.02</td>
<td>997,000.00</td>
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</table>

(a) Exclusive of amount transferred to "Civil service retirement and disability fund," p. 49.
(b) Transferred from 1925-26 account.
(c) Balance transferred to 1925-27 account.
(d) Includes $1.50 returned from same object under Department of Agriculture.
(e) Exclusive of $750 transferred to same object under Department of the Interior, Geological Survey.
(f) See note 24.
(g) See note 25.
Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

| Appropriations from the general fund | Final year | Balances June 30, 1926 | Appropriations | Warrants-issued | Checks-issued | Amount carried
<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>to surplus fund</td>
<td>Treasury</td>
<td>to credit of disbursing officers</td>
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<td></td>
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<td>GENERAL ACCOUNTING OFFICE</td>
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<td>1922, General Accounting Office</td>
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<td>69,881.51</td>
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<td>35,510.62</td>
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<td>1922</td>
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<td>Printing and binding, U. S. Housing Corporation</td>
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<td>266.81</td>
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<td>No year.</td>
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<td>Housing for war needs</td>
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<td>845.55</td>
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<td>845.55</td>
<td>17,668.51</td>
<td>2,500.00</td>
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**INTERSTATE COMMERCE COMMISSION**

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<th>Interstate Commerce Commission</th>
<th>1927</th>
<th>1926</th>
<th>1925-26</th>
<th>1925</th>
<th>1924</th>
<th>1923</th>
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<td>6,223,123.10</td>
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**Printing and binding, Interstate Commerce Commission**

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<th>1926</th>
<th>1925</th>
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<td>15,000.00</td>
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<td>10,000.00</td>
<td>5,000.00</td>
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<td>19,998.42</td>
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<table>
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<tr>
<th>Indefinite: Special fund—General railroad contingent fund, sec. 15a, Interstate Commerce act.</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
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<tr>
<td>91,384.40</td>
<td>851,942.87</td>
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<tr>
<td>72,649.43</td>
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| Total, Interstate Commerce Commission | 1,098,406.92 | 82,301.95 | 7,020,101.66 | 7,434,082.36 | 7,480,132.19 | 17,672.93 | 666,753.29 | 36,252.12 |

**NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS**

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<th>Advisory Committee for Aeronautics</th>
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<th>1926</th>
<th>1925</th>
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<td>454,995.72</td>
<td>441,373.01</td>
<td>8,804.28</td>
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<td>27,000.00</td>
<td>27,000.00</td>
<td>20,304.52</td>
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<td>1,018.59</td>
<td>1,018.59</td>
<td>1,018.59</td>
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</tr>
<tr>
<td>481,260.54</td>
<td>481,758.09</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Advisory Committee for Aeronautics (transfer, act May 21, 1920) to Department of Agriculture.</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,500.00</td>
<td>2,500.00</td>
<td>2,500.00</td>
<td></td>
</tr>
</tbody>
</table>

*Excludes $5,000 transferred to "Salaries, Office of Public Buildings and Public Parks of the National Capital, 1927."

*Includes $515,400 transferred from 1926 account and $36,060.97 from 1926-28 account.

*See note 25.

*Includes $286,900 transferred to same object under Departments of Agriculture and Commerce.

*Includes $493,56 transferred from same object under Bureau of Standards.

*See note 31.
### NATION ADVISORY COMMITTEE FOR AERONAUTICS—continued

#### Advisory Committee for Aeronautics (transfers to Department of Commerce, Bureau of Standards)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Act Apr. 29, 1926</td>
<td>1927</td>
</tr>
<tr>
<td>Act Feb. 27, 1925</td>
<td>1926</td>
</tr>
<tr>
<td>Act May 28, 1924</td>
<td>1925</td>
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</table>

#### Printing and binding Advisory Committee for Aeronautics

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>2,500.00</td>
</tr>
<tr>
<td>1926</td>
<td>328.45</td>
</tr>
<tr>
<td>1925</td>
<td>13,000.00</td>
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</table>

#### Total, National Advisory Committee for Aeronautics

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>52,030.80</td>
</tr>
<tr>
<td>25,400.65</td>
</tr>
<tr>
<td>514,018.59</td>
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</table>

### RAILROAD ADMINISTRATION AND TRANSPORTATION ACT

#### Federal control of transportation systems

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
</tr>
<tr>
<td>57,147,684.98</td>
</tr>
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</table>

#### Loans to railroads after termination of Federal control, etc.

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
</tr>
<tr>
<td>138,894,231.99</td>
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</table>

#### Judgments, United States courts, United States Railroad Administration

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
</tr>
<tr>
<td>133,031.85</td>
</tr>
</tbody>
</table>

#### Indefinite:

- **Guaranty to carriers after termination of Federal control**
  - No year |
  - 619,930.76

- **Reimbursement to carriers of deficits during Federal control**
  - No year |
  - 166,981.57

#### Special deposit accounts

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
</tr>
<tr>
<td>44,697,060.13</td>
</tr>
</tbody>
</table>

#### Total, Railroad Administration and Transportation act

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<th>Appropriations from the general fund</th>
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<tr>
<td>216,041,016.97</td>
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<td>152,583.89</td>
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<tr>
<td>90,645,876.50</td>
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<tr>
<td>956,710.90</td>
</tr>
<tr>
<td>983,966.04</td>
</tr>
<tr>
<td>6,389.03</td>
</tr>
<tr>
<td>305,724,093.49</td>
</tr>
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<td>45,125,328.75</td>
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</table>

### RAILROAD LABOR BOARD

#### SMITHSONIAN INSTITUTION

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
</tr>
<tr>
<td>1927</td>
</tr>
<tr>
<td>1925</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,000.00</td>
</tr>
<tr>
<td>4,387.50</td>
</tr>
<tr>
<td>6,000.00</td>
</tr>
<tr>
<td>6,000.00</td>
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### Additional fire protection

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>575.19</td>
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<tr>
<td>1926</td>
<td>57,160.00</td>
</tr>
<tr>
<td>1927</td>
<td>56,170.00</td>
</tr>
<tr>
<td>1928</td>
<td>53,629.97</td>
</tr>
<tr>
<td>1929</td>
<td>575.19</td>
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### American ethnology

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1925</td>
<td>2,701.00</td>
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<tr>
<td>1926</td>
<td>2,000.68</td>
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<tr>
<td>1927</td>
<td>35.50</td>
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<tr>
<td>1928</td>
<td>35.50</td>
</tr>
<tr>
<td>1929</td>
<td>6,186.41</td>
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### Astrophysical observatory

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1925</td>
<td>87.08</td>
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<td>1926</td>
<td>180.39</td>
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<tr>
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<td>31,041.76</td>
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<tr>
<td>1929</td>
<td>29,698.40</td>
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</table>

### International Catalogue of Scientific Literature

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1925</td>
<td>1,528.56</td>
</tr>
<tr>
<td>1926</td>
<td>1,634.93</td>
</tr>
<tr>
<td>1927</td>
<td>7,500.00</td>
</tr>
<tr>
<td>1928</td>
<td>6,731.87</td>
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<tr>
<td>1929</td>
<td>6,726.38</td>
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### International exchanges

<table>
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<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1925</td>
<td>538.35</td>
</tr>
<tr>
<td>1926</td>
<td>2,692.50</td>
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<tr>
<td>1927</td>
<td>46,260.00</td>
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<tr>
<td>1928</td>
<td>43,542.48</td>
</tr>
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<td>1929</td>
<td>43,540.60</td>
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### National Gallery of Art

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1925</td>
<td>1,539.12</td>
</tr>
<tr>
<td>1926</td>
<td>596.83</td>
</tr>
<tr>
<td>1927</td>
<td>365.72</td>
</tr>
<tr>
<td>1928</td>
<td>28,007.50</td>
</tr>
<tr>
<td>1929</td>
<td>26,329.86</td>
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</table>

### Printing and binding, Smithsonian Institution

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>4,791.61</td>
</tr>
<tr>
<td>1926</td>
<td>55,000.00</td>
</tr>
<tr>
<td>1927</td>
<td>6,253.42</td>
</tr>
<tr>
<td>1928</td>
<td>55,000.00</td>
</tr>
<tr>
<td>1929</td>
<td>33,064.60</td>
</tr>
</tbody>
</table>

### Permanent and indefinite:

- **Trust fund: Smithsonian Institution (principal)**: No year. 1,000,000.00
- **Expenses of Smithsonian Institution, interest account**: No year. 12,378.10
- **Special deposit accounts**: No year. 4,013.04

### Total, Smithsonian Institution

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,082,596.37</td>
</tr>
<tr>
<td>25,770.63</td>
</tr>
<tr>
<td>327,481.00</td>
</tr>
<tr>
<td>331,730.13</td>
</tr>
<tr>
<td>292,929.52</td>
</tr>
<tr>
<td>15,688.94</td>
</tr>
<tr>
<td>1,062,658.30</td>
</tr>
<tr>
<td>64,571.24</td>
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</table>

### National Museum

#### Books

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
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<tr>
<td>1925</td>
<td>27.66</td>
</tr>
<tr>
<td>1926</td>
<td>100.00</td>
</tr>
<tr>
<td>1927</td>
<td>1,500.00</td>
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<td>1928</td>
<td>1,450.00</td>
</tr>
<tr>
<td>1929</td>
<td>1,055.09</td>
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</table>

#### Buildings, repairs

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>17.12</td>
</tr>
<tr>
<td>1926</td>
<td>59.50</td>
</tr>
<tr>
<td>1927</td>
<td>12,000.00</td>
</tr>
<tr>
<td>1928</td>
<td>11,500.00</td>
</tr>
<tr>
<td>1929</td>
<td>10,997.73</td>
</tr>
</tbody>
</table>

### Receipts and Expenditures, 1927

- Proceeds of railroad securities credited as repay warrants direct to this appropriation.
- Stated under "Board of Mediation," p. 78.

---

*a* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.

*See note 31.*

*See note 32.*
## Expenditures, balances, etc.—Continued

Funds available in 1927 | Expenditures in 1927 | Amounts carried to surplus fund | Balances June 30, 1927
--- | --- | --- | ---

### Appropriations from the general fund

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrents-issued basis</th>
<th>Checks-issued basis</th>
<th>on books of Treasury</th>
<th>To credit of disbursing officers</th>
<th>on books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NATIONAL MUSEUM</strong>—cont'd.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>1927</td>
<td>23,730.00</td>
<td>23,485.00</td>
<td>22,587.71</td>
<td>245.00</td>
<td>897.29</td>
<td></td>
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<tr>
<td></td>
<td>1926</td>
<td>503.00</td>
<td>245.40</td>
<td>481.73</td>
<td>727.15</td>
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<tr>
<td></td>
<td>1925</td>
<td>4.00</td>
<td>20.97</td>
<td>20.97</td>
<td>25.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heating and lighting</td>
<td>1927</td>
<td>78,140.00</td>
<td>76,599.99</td>
<td>71,518.23</td>
<td>1,639.31</td>
<td>4,982.76</td>
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</tr>
<tr>
<td></td>
<td>1926</td>
<td>4,078.79</td>
<td>2,232.82</td>
<td>3,625.00</td>
<td>5,843.92</td>
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<tr>
<td></td>
<td>1925</td>
<td>1,088.16</td>
<td>240.06</td>
<td>240.06</td>
<td>1,328.22</td>
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<tr>
<td>Postage</td>
<td>1927</td>
<td>450.00</td>
<td>450.00</td>
<td>450.00</td>
<td>450.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Preservation of collections</td>
<td>1927</td>
<td>450,000.00</td>
<td>448,842.85</td>
<td>441,893.76</td>
<td>1,157.15</td>
<td>6,949.09</td>
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<td></td>
<td>1926</td>
<td>3,048.88</td>
<td>1,617.76</td>
<td>2,404.51</td>
<td>4,002.77</td>
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<tr>
<td></td>
<td>1925</td>
<td>1,423.31</td>
<td>762.64</td>
<td>67</td>
<td>762.63</td>
<td>1,423.92</td>
<td>11.77</td>
</tr>
<tr>
<td>Certified claims</td>
<td>1927</td>
<td>11.77</td>
<td>28.00</td>
<td>28.00</td>
<td>28.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, National Museum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>10,334.56</td>
<td>5,955.95</td>
<td>565,848.90</td>
<td>568,186.34</td>
<td>560,670.04</td>
<td>2,880.64</td>
</tr>
</tbody>
</table>

### Office of Public Buildings and Public Parks of the National Capital

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, office of Public Buildings and Public Parks of the National Capital</td>
<td>1927</td>
<td>3,827.20</td>
<td>2,409.83</td>
<td>1,640,754.48</td>
<td>1,635,940.79</td>
<td>34,745.52</td>
<td>4,813.75</td>
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<td></td>
<td>1926</td>
<td>3,827.20</td>
<td>2,409.83</td>
<td>6,250.87</td>
<td>3,841.04</td>
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<tr>
<td></td>
<td>1925</td>
<td>14,279.70</td>
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<tr>
<td>Extraordinary repairs, office of Public Buildings and Public Parks of the National Capital</td>
<td>1926–27</td>
<td>15,000.00</td>
<td>48,984.68</td>
<td>14,691.72</td>
<td>63,688.75</td>
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<td>308.28</td>
<td>12.35</td>
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<tr>
<td>Fuel, lights, etc., State, War, and Navy Department Buildings</td>
<td>1924</td>
<td></td>
<td></td>
<td>278.19</td>
<td>278.19</td>
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<td>273.19</td>
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</tr>
<tr>
<td>Certified claims</td>
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<td></td>
<td></td>
<td>6,491.19</td>
<td>6,491.19</td>
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<td>6,218.00</td>
<td>6,218.00</td>
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<td>General expenses, office of Public Buildings and Public Parks of the National Capital</td>
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<td>36,077.86</td>
<td>77,892.67</td>
<td>607,850.00</td>
<td>606,677.81</td>
<td>593,409.08</td>
<td>972.19</td>
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<td>1926</td>
<td>36,077.86</td>
<td>77,892.67</td>
<td>606,677.81</td>
<td>593,409.08</td>
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<td>1925</td>
<td>78,954.21</td>
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<td>1924</td>
<td>1923</td>
<td>1922</td>
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<tr>
<td>-----------------------------------------------------------------------------</td>
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<td>--------</td>
<td>--------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing and binding, office of Public Buildings and Public Parks of the National Capital</td>
<td>1,086.33</td>
<td>3,500.00</td>
<td>3,484.86</td>
<td>1,506.02</td>
<td>2,404.08</td>
<td>90,262.93</td>
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<td></td>
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<tr>
<td>Power plant, State, War, and Navy Department Buildings</td>
<td>6,022.18</td>
<td>3,618.05</td>
<td>3,618.05</td>
<td>108,719.73</td>
<td>1,568.68</td>
<td>90,262.93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of sites, temporary buildings</td>
<td>No year</td>
<td>8,431.32</td>
<td>8,431.32</td>
<td>1,635.00</td>
<td>39,313.57</td>
<td>4,103.97</td>
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</tr>
<tr>
<td>Care and maintenance, Lincoln Memorial</td>
<td>35.00</td>
<td>3,677.75</td>
<td>3,083.57</td>
<td>594.18</td>
<td>3,118.57</td>
<td>1,568.68</td>
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<td></td>
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<tr>
<td>Installation of public comfort station, Lincoln Memorial</td>
<td>20,000.00</td>
<td>15,490.13</td>
<td>1,476.22</td>
<td>4,509.87</td>
<td>14,013.91</td>
<td>90,262.93</td>
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<tr>
<td>Care and maintenance, Washington Monument</td>
<td>80.00</td>
<td>3,617.08</td>
<td>1,516.62</td>
<td>4,100.46</td>
<td>1,596.62</td>
<td>90,262.93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extraordinary repairs and replacement of elevator and machinery, Washington Monument</td>
<td>2,000.00</td>
<td>979.32</td>
<td>1,735.74</td>
<td>2,715.06</td>
<td>294.20</td>
<td>1,568.68</td>
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<tr>
<td>Improvement and care of public ground</td>
<td>34.75</td>
<td>34.75</td>
<td>34.75</td>
<td>34.75</td>
<td>34.75</td>
<td>34.75</td>
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<td>50,000.00</td>
<td>50,000.00</td>
<td>50,000.00</td>
<td>50,000.00</td>
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<td>2,404,575.91</td>
<td>202,812.55</td>
<td>90,262.93</td>
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*Debit balance. 
**Includes $5,000 transferred from "Salaries, General Accounting Office, 1927."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
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<td>Checks issued basis (see p. 7)</td>
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<td>Food Administration</td>
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*Henceforth stated under "Miscellaneous commissions, boards, etc."

*Includes $1,515,488.07 repurchase warrants credited directly to this appropriation.

*Exclusive of funds in depositories other than the Treasury of the United States.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
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<tbody>
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<td><strong>U. S. VETERANS' BUREAU</strong></td>
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<td>Salaries and expenses, Veterans' Bureau (transfer to Treasury Department, Public Health Service)</td>
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<td><strong>Increase of compensation, Veterans' Bureau</strong></td>
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**Total: 23,852,398.34, 26,843,099.06**
Medical and hospital services,
of American Bureau (transfer),
Feb. 13, 1923, June 7, 1924, and Apr. 22, 1926:
To Department of the Interior, St. Elizabeths Hospital—
Act Apr. 22, 1926
Act Mar. 3, 1925
Act June 7, 1924
To Navy Department—
Act Apr. 22, 1926
Act Mar. 3, 1925
Act June 7, 1924
To Treasury Department—
Public Health Service—
Act Apr. 22, 1926
Act Mar. 3, 1925
Act June 7, 1924
To War Department—
Act Apr. 22, 1926
Act Mar. 3, 1925
Act June 7, 1924
Act Feb. 13, 1924
To War Department, National Home for Disabled Volunteer Soldiers—
Act Apr. 22, 1926
Act Mar. 3, 1925
Military and naval compensation, Veterans' Bureau—
No year
1926 and prior.
1927 and prior.
1926 and prior.
1925 and prior.
Military and naval family, allowance, Veterans' Bureau—
No year

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<td>324,300.00</td>
<td>180.54</td>
<td>324,300.00</td>
</tr>
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</table>

Military and hospital services, Veterans' Bureau—
Transfer to the surplus fund on 1Y per cent, under provisions of the act of Mar. 3, 1925: 1,645.73

Military and naval compensation, Veterans' Bureau—
includes $13,333.94 returned from same object under act of March 3, 1925.

Military and naval family, allowance, Veterans' Bureau—
includes $13,333.94 returned from same object under act of March 3, 1925.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations from the general fund</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
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<tr>
<td></td>
<td>Appropriations</td>
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<tr>
<td>U. S. VETERANS’ BUREAU—continued</td>
<td></td>
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<tr>
<td>Military and naval insurance, Veterans’ Bureau</td>
<td></td>
<td></td>
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<tr>
<td>Prior: 1922 and 1923</td>
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<tr>
<td>1926</td>
<td>$129,850,160.00</td>
<td>$120,912,381.85</td>
<td>$126,922,084.93</td>
<td>$37,778,168.02</td>
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<td>1925</td>
<td>7,005,19</td>
<td>26,191.56</td>
<td>6,184.41</td>
<td>23,098.00</td>
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<tr>
<td>1924</td>
<td>8,631.47</td>
<td>8,729.76</td>
<td>1,079.44</td>
<td>8,749.72</td>
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<td>1923</td>
<td>851.46</td>
<td>880.20</td>
<td>88.76</td>
<td>880.20</td>
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<td>Total</td>
<td>126,941,724.02</td>
<td>127,018,649.50</td>
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<td>Printing and binding, Veterans’ Bureau</td>
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<tr>
<td>1927</td>
<td>79,995.67</td>
<td>22,325.17</td>
<td>165,000.00</td>
<td>135,000.00</td>
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<td>1926</td>
<td>76,457.48</td>
<td>35,123.21</td>
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<td>5,000.00</td>
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<tr>
<td>1925</td>
<td>16,000.00</td>
<td></td>
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<tr>
<td>Total</td>
<td>125,000.00</td>
<td>127,184.47</td>
<td></td>
<td></td>
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<tr>
<td>Vocational rehabilitation, Veterans’ Bureau</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No year: 1926-July 2, 1928</td>
<td></td>
<td></td>
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<tr>
<td>1926</td>
<td>113,028,826.09</td>
<td>3,392,415.78</td>
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<td>819,93</td>
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<td>1925</td>
<td>2,126,234.12</td>
<td>89,501.00</td>
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<tr>
<td>1924</td>
<td>3,620,290.72</td>
<td>10,374.58</td>
<td>8,820,451.22</td>
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<tr>
<td>1923</td>
<td>1,474,313.90</td>
<td>11,548.98</td>
<td>1,467,764.67</td>
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<td>1922</td>
<td>351,201.43</td>
<td>293.33</td>
<td>293.33</td>
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<td>Total</td>
<td>105,300.00</td>
<td>7,454.58</td>
<td>7,454.58</td>
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<td>Certified claims</td>
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<tr>
<td>1927</td>
<td>17,899.12</td>
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<tr>
<td>Total</td>
<td>3,189,189.54</td>
<td>3,189,189.54</td>
<td>2,216,728.17</td>
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<td>Vocational rehabilitation, revolving fund, Veterans’ Bureau</td>
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<td></td>
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<tr>
<td>No year: 1926-July 2, 1928</td>
<td></td>
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<tr>
<td>1926</td>
<td>392,702.82</td>
<td>93,190.97</td>
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<td>1925</td>
<td>262,65</td>
<td>7.79</td>
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<td>1924</td>
<td>11,387.72</td>
<td>11,387.72</td>
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<tr>
<td>Total</td>
<td>5,000.00</td>
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<td></td>
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<tr>
<td>Permanent and indefinite; Increase of compensation, Veterans’ Bureau</td>
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<td></td>
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<tr>
<td>1922</td>
<td></td>
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<tr>
<td>1921</td>
<td>98.35</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1920</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>----------------</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Losses on war-risk insurance of American vessels, their cargoes</td>
<td>No year, 1,073,406.74</td>
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<tr>
<td>Military and naval insurance, Veterans' Bureau</td>
<td>No year, 4,627,617.44, 45,065.12</td>
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<td>Injury claims assigned, Veterans' Bureau</td>
<td>No year, 38,926.46, 83.52</td>
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<tr>
<td>Vocational rehabilitation, Veterans' Bureau</td>
<td>No year, 2,302.08</td>
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<td>Trust fund:</td>
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<tr>
<td>United States Government life insurance fund, Veterans' Bureau</td>
<td>No year, 568,257.52</td>
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<td>Special deposit accounts</td>
<td>No year, 108,684,451.86</td>
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<td>Less repayments of $1,870,308.13 to &quot;Vocational rehabilitation, 1926&quot; transferred to 1926-July 2, 1928, account; $10 to &quot;Salaries and expenses, Veterans' Bureau, 1924&quot; (Public Health Service), returned to Veterans' Bureau; balance of $15,331.53 on &quot;Medical and hospital services, 1924&quot; (War Department), returned to Veterans' Bureau.</td>
<td></td>
<td></td>
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<tr>
<td>Total, U. S. Veterans' Bureau</td>
<td>1,855,644.66</td>
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<tr>
<td>WATERWAYS COMMISSION</td>
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<tr>
<td>Waterways Commission</td>
<td>No year, 1,000,000.00</td>
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<tr>
<td>WAR FINANCE CORPORATION</td>
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<td></td>
</tr>
<tr>
<td>Subscriptions to capital stock, War Finance Corporation</td>
<td>No year, 1,000,000.00</td>
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<tr>
<td>Special deposit accounts</td>
<td>No year, 33,104,604.93</td>
<td></td>
<td></td>
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<tr>
<td>Total, War Finance Corporation</td>
<td>34,104,604.93</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISCELLANEOUS COMMISSIONS, BOARDS, ETC.</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Agricultural conference assembled by the President</td>
<td>1925-26, 40,201.49</td>
<td></td>
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<tr>
<td>Public Buildings Commission</td>
<td>No year, 227,500.00, 33,584.70</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>U. S. Commission for Celebration of Two Hundredth Anniversary of Birth of George Washington</td>
<td>152,501.50</td>
<td></td>
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</tr>
<tr>
<td>U. S. Mecklenburg Sesquicentennial Commission</td>
<td>1925, 4,226.49</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>66 See special fund under this account on p. 65.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67 Includes $50,034,470.04 paid by warrants on account of investments. Face amounts of investments were $220,644,355.70 as of June 30, 1927.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68 Transferred from 1926 account.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>69 Includes $6,850,168 premiums on term insurance, credited as repay warrants direct to this appropriation.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>70 Balance of $31,196,523.56 and $1,570,308.13 repayments transferred to 1926-July 2, 1926, account.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71 Annual appropriation provided for beginning with the fiscal year 1923.</td>
<td></td>
<td></td>
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</tbody>
</table>
### Expeditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expeditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balanced June 30, 1926</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td><strong>MISCELLANEOUS COMMISSIONS, BOARDS, ETC.—continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U. S. Lexington-Concord Sesquicentennial Commission</td>
<td>1925</td>
<td>$9,060.81</td>
<td>2,427.42</td>
<td>$11,110.27</td>
<td>3,003.50</td>
</tr>
<tr>
<td>U. S. Bunker Hill Sesquicentennial Commission</td>
<td>1925-26</td>
<td>4,885.21</td>
<td>1,232,831.75</td>
<td>1,281,868.94</td>
<td>202,078.75</td>
</tr>
<tr>
<td>U. S. Evacuation Day Sesquicentennial Commission</td>
<td>1926</td>
<td>683.92</td>
<td>1,235,279.17</td>
<td>1,292,979.21</td>
<td></td>
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<tr>
<td>U. S. Vermont Sesquicentennial Commission</td>
<td>1927</td>
<td>$1,000.00</td>
<td>1,000.00</td>
<td>$10,000.00</td>
<td>100.83</td>
</tr>
<tr>
<td>National Sesquicentennial Exhibition Commission</td>
<td>No year</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>1,408.17</td>
<td>45,285.36</td>
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<tr>
<td>Commission on exportation of pulp wood and paper</td>
<td>No year</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>100.83</td>
<td>39,135.57</td>
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<tr>
<td>Ericsson Memorial Commission</td>
<td>1926</td>
<td>45,285.36</td>
<td>40,276.49</td>
<td>1,024.60</td>
<td>45,285.36</td>
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<tr>
<td>Federal fuel distribution</td>
<td>No year</td>
<td>100.83</td>
<td>39,502.82</td>
<td>39,238.47</td>
<td>45,285.36</td>
</tr>
<tr>
<td>Protection of United States in leases on oil lands in former naval reserves</td>
<td>No year</td>
<td>100.83</td>
<td>39,502.82</td>
<td>39,238.47</td>
<td>45,285.36</td>
</tr>
<tr>
<td>1925-1927</td>
<td>40,732.30</td>
<td>1,480.41</td>
<td>1,024.60</td>
<td>39,502.82</td>
<td>45,285.36</td>
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<tr>
<td>Protection of United States in matters affecting oil lands on former naval reserves</td>
<td>1926-27</td>
<td>60,000.00</td>
<td>24,630.11</td>
<td>22,240.96</td>
<td>35,369.89</td>
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<tr>
<td>National security and defense</td>
<td>1919</td>
<td>230.47</td>
<td>22,240.96</td>
<td>2,389.15</td>
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<tr>
<td>National security and defense</td>
<td>1919</td>
<td>25.00</td>
<td>25.00</td>
<td>(N)</td>
<td></td>
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<tr>
<td>Committee on Public Information</td>
<td>1919</td>
<td>5,000,000.00</td>
<td>5,000,000.00</td>
<td>(See note.) 5,000,000.00</td>
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</tr>
<tr>
<td>National security and defense</td>
<td>1919</td>
<td>5,519.33</td>
<td>5,519.33</td>
<td>172,600.34</td>
<td></td>
</tr>
<tr>
<td>Relief, protection, and transportation of American citizens in Europe</td>
<td>No year</td>
<td>167,081.01</td>
<td>5,519.33</td>
<td>172,600.34</td>
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<tr>
<td>1,976,119.37</td>
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</table>
Less repayments of $25 to "National security and defense" returned to principal account and $455.81 per footnote...

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Principal</th>
<th>Balance of $25 or $455.81</th>
<th>Repayments</th>
<th>Total</th>
<th>Balance of $25 or $455.81</th>
<th>Total</th>
<th>Repayments</th>
<th>Total</th>
<th>Balance of $25 or $455.81</th>
<th>Total</th>
<th>Repayments</th>
<th>Total</th>
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<tbody>
<tr>
<td>1,975,638.56</td>
<td>5,169,984.05</td>
<td>171,000.00</td>
<td>3,582,364.22</td>
<td>1,490,245.45</td>
<td>5,060,060.40</td>
<td>142.32</td>
<td>668,860.46</td>
<td>88,374.38</td>
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<td></td>
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</tbody>
</table>

**Total, Independent Offices**

| 390,436,979.55 | 166,764,867.05 | 853,003,774.19 | 610,796,685.72 | 587,246,332.55 | 52,294,167.50 | 580,349,900.52 | 190,315,220.24 |

**SUMMARY**

General expenditures:

Veterans' Bureau (exclusive of adjusted service certificate fund and investment of trust funds):

- Adjusted service certificate fund:
  - 106,798,806.99
- Investment of trust funds (Government life insurance fund):
  - 15,047.93

Operations in special accounts:

- Railroads:
- War Finance Corporation:
- Shipping Board:
- Alien property funds:
- Investment of trust funds:
- Government life insurance (see above).
- General railroad contingent:
  - 91,384.40

**Total, Independent Offices**

390,436,979.55

166,764,867.05

853,003,774.19

610,796,685.72

587,246,332.55

52,294,167.50

580,349,900.52

190,315,220.24

**Repayments and Expenditures, 1927**

| Committee on Public Information | 55.00 | 335.00 |
| U. S. Sugar Equalization Board (Inc.) | 5,000,000.00 | 5,000,000.00 |
| Department of State | 535.81 | 535.81 |
| Treasury Department | 171.00 | 171.00 |
| War Department | 100.00 | 100.00 |

Total: 5,000,000.47

5,000,030.47

Note: On July 13, 1926, the unexpended balance of the credit of the checking account of the U. S. Sugar Equalization Board on the books of the Treasurer of the United States, amounting to $41,370,012.36, was transferred to the warrant account, $5,000,000 of which was covered into the Treasury to the credit of this appropriation as a repayment of capital stock originally advanced therefrom; the remainder, $36,370,012.36, was transferred into the Treasury as "Miscellaneous receipts—final dividends of U. S. Sugar Equalization Board." This transfer of funds from one account to another is merely an adjustment between accounts in this fiscal year of cash transactions occurring in prior fiscal years. Accordingly, the items have not been included in the receipts or expenditures, as they did not affect the cash in the Treasury during the current fiscal year.

Debit balance.


Transferred from 1925-26 account.

Balance of $36,270.00 and $455.81 repayments transferred to 1925-1927 account.

Statement for fiscal year 1927 relative to appropriation of $50,000,000 made by the act of July 1, 1918, for "National security and defense, 1927."
### Expenditures, balances, etc.—Continued

Repayments to appropriations in excess of expenditures are printed in italic.

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Balances June 30, 1926</th>
<th>Expenditures in 1927</th>
<th>Amount carried forward</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p.7)</td>
</tr>
<tr>
<td>DEPARTMENT OF AGRICULTURE</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OFFICE OF THE SECRETARY</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Salaries, office of Secretary of Agriculture</td>
<td>1927</td>
<td>784,998.75</td>
<td>$669,960.00</td>
<td>$602,399.96</td>
<td>$800,683.39</td>
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<td>1925-26</td>
<td>10,025.61</td>
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<td>21,308.69</td>
<td>22,464.64</td>
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<td>1926</td>
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<td>1,857.38</td>
<td>589.96</td>
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<td>Salaries, Department of Agriculture</td>
<td>1924</td>
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<td>97.50</td>
<td>97.50</td>
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<td>Salaries, Division of Accounts and Disbursements</td>
<td>1927</td>
<td>1,700.00</td>
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<td>1,880.55</td>
<td>5,900.00</td>
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<td></td>
<td>1925</td>
<td>1,800.00</td>
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<td>1,800.00</td>
<td>5,904.30</td>
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<tr>
<td>Increase of compensation, Department of Agriculture</td>
<td>1924</td>
<td></td>
<td>20.67</td>
<td>20.67</td>
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<td></td>
<td>1923</td>
<td></td>
<td>4.33</td>
<td>4.33</td>
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</tr>
<tr>
<td>Compensation, mechanical shops and power plant, Department of Agriculture</td>
<td>1927</td>
<td>8,900.00</td>
<td>8,900.00</td>
<td>91,500.00</td>
<td>86,389.01</td>
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**TOTALS:**

- Appropriations from the general fund: $3,212,290.00
- Expenditures in 1927: $1,716,570.00
- Amount carried forward: $1,500,000.00
- Balances June 30, 1927: $1,216,570.00

*Note: The table contains detailed financial information for various appropriations and their expenditures. The figures are presented in a tabular format, with columns indicating sources of funds, expenditures, and balances. The table includes amounts in dollars and cents, and some entries are marked with footnotes (e.g., (4)).*
### OFFICE OF INFORMATION

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries, Office of Information</th>
<th>Salaries, Office of Editorial and Distribution Work</th>
<th>General expenses, Office of Information</th>
<th>General expenses, Office of Editorial and Distribution Work</th>
</tr>
</thead>
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<td>302,000.00</td>
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<td>425.00</td>
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<td>1922</td>
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### Printing and binding, Department of Agriculture

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<td>30,322.62</td>
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<td>200,000.00</td>
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### OFFICE OF EXPERIMENT STATIONS

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<th>General expenses</th>
<th>Payment to States for agricultural experiment stations</th>
</tr>
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<td>2,873,740.01</td>
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### EXTENSION SERVICE

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<th>Certified claims</th>
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<td>12,265.00</td>
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2. Provided for under "Salaries, Office of Secretary of Agriculture, 1927."
4. Transfer from 1926-27 account.
5. Includes $600 transferred to same object under Department of State.
6. Debit balance, reimbursable from sundry Agricultural appropriations during fiscal year 1928.

---

1. Balance transferred to 1927 account.
2. See note 2.
3. Excludes $35,468 transferred from "Miscellaneous."
## Expenditures, balances, etc.—Continued

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>General expenses, States Relations Service</td>
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<td></td>
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<td><strong>WEATHER BUREAU</strong></td>
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<td>1,733.37</td>
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<td>6,529,458.66</td>
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### Eradication of foot-and-mouth and other contagious diseases of animals

<table>
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<th>Amount</th>
<th>Contributions</th>
<th>Debits</th>
<th>Balances</th>
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<tbody>
<tr>
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<td>6,549.44</td>
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<td>1924-1925</td>
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<tr>
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<td>(ii)</td>
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<tr>
<td>1922-1924</td>
<td>(ii)</td>
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### Eradication of European fowl pest and similar diseases in poultry

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<th>Amount</th>
<th>Contributions</th>
<th>Debits</th>
<th>Balances</th>
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</thead>
<tbody>
<tr>
<td>1925-1927</td>
<td>10,000.00</td>
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<td>5,782.63</td>
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### Experiments and demonstrations in livestock production

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<th>Balances</th>
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### Meat inspection, Bureau of Animal Industry

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<th>Debits</th>
<th>Balances</th>
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### Salaries, Bureau of Dairy Industry

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<th>Amount</th>
<th>Contributions</th>
<th>Debits</th>
<th>Balances</th>
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</thead>
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<tr>
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<td>2,916.02</td>
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<td>2,882.09</td>
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### General expenses, Bureau of Dairy Industry

<table>
<thead>
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<th>Year</th>
<th>Amount</th>
<th>Contributions</th>
<th>Debits</th>
<th>Balances</th>
</tr>
</thead>
<tbody>
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<td>38,249.02</td>
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### General expenses, Bureau of Dairying

<table>
<thead>
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<th>Year</th>
<th>Amount</th>
<th>Contributions</th>
<th>Debits</th>
<th>Balances</th>
</tr>
</thead>
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<tr>
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<td>38,392.97</td>
<td>44,741.23</td>
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### Field station, Woodward, Okla

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<th>Debits</th>
<th>Balances</th>
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<td>11,200.00</td>
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1. Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402
2. Excludes $1,500,000 transferred from "Civil service retirement and disability fund," p. 402, and includes $8,382.25 transferred from 1924 account; $7,709,329.07 from 1924-1925 account; $10,000.00 from 1925-1926 account, and $0.00 from 1926-1927 account.
5. Balance transferred to 1924-1927 account.
8. Balance transferred to 1924-1927 account.
15. Balance transferred to 1924-1927 account.
17. Balance transferred to 1924-1927 account.
22. Balance transferred to 1924-1927 account.
23. Balance transferred to 1924-1927 account.
25. Balance transferred to 1924-1927 account.
27. Balance transferred to 1924-1927 account.
29. Balance transferred to 1924-1927 account.
30. Balance transferred to 1924-1927 account.
32. Balance transferred to 1924-1927 account.
33. Balance transferred to 1924-1927 account.
34. Balance transferred to 1924-1927 account.
35. Balance transferred to 1924-1927 account.
36. Balance transferred to 1924-1927 account.
37. Balance transferred to 1924-1927 account.
38. Balance transferred to 1924-1927 account.
40. Balance transferred to 1924-1927 account.
41. Balance transferred to 1924-1927 account.
42. Balance transferred to 1924-1927 account.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
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<td>Balances June 30, 1926</td>
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</tr>
<tr>
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<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
<td>On books of Treasury</td>
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<td><strong>BUREAU OF PLANT INDUSTRY</strong></td>
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<td>$40.54</td>
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### BUREAU OF CHEMISTRY

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Includes $72.43 returned from same object under Department of Commerce & $101,82 from War Department. See note 23.

### BUREAU OF SOILS

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### BUREAU OF ENTOMOLOGY

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### RECEIPTS AND EXPENDITURES, 1927

General expenses, Bureau of Entomology (transfers to Department of Commerce, Bureau of Standards):
- Act Feb. 27, 1923
- Act May 25, 1924

General expenses, Bureau of Entomology (transfers to War Department, act May 21, 1920)
- 1926 130.00 265.70 190.93 104.77
- 1925 (27) 41.55 153.52 36.97 36.97
- 1924 336.31 336.31 298.22
- 1923 336.31 336.31

1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
2 Transferred from 1926 account.
3 Exclusive of $9,000 transferred to 1926-27 account.
4 Includes $72.43 returned from same object under Department of Commerce and $101,82 from War Department. See note 23.
5 Includes $1,51 returned from same object under War Department.
6 See note 23.
7 Includes $6,474 transferred to 1927 account and $6,196.53 to "Civil service retirement and disability fund," p. 402.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.
2 Inclusive of $1,926.75 transferred to accounts as follows:
3 Forest roads and trails, $2,254.34
4 Civil service retirement and disability fund, p. 402.
5 Civil service retirement and disability fund, p. 402.
6 Account stated under Department of State, p. 225.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the central fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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Enforcement of the United States cotton futures act and United States cotton standards act.

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Classification of cotton, revolving fund.

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Stimulating agriculture and facilitating distribution of products.

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Enforcement of the Insecticide Act

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Federal Horticultural Board

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Footnotes:
2. Debit balance.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tr>
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<td>To credit of disbursing officers</td>
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</table>

1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
2 Debit balance.
3 Account stated on p. 99.
4 See permanent appropriation following.
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Balances June 30, 1926</td>
<td></td>
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<tr>
<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
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<td>Meat inspection, Bureau of Animal Industry...</td>
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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 463.
2 Includes annual appropriation of $1,300,000 for 1927.
3 Includes $4,300,000 transferred to accounts as follows:
   Forest roads and trails, $22,335.66
   Civil service retirement and disability fund, p. 463
   Includes $5,600 transferred from "Aircraft in commerce, 1927."
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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
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*Includes $116,17 returned from same object under Bureau of Standards.*

*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 833.*

See note 2.
## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in _italics_.]

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<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
<th>Balanced June 30, 1926</th>
<th>Expenditures in 1927</th>
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**Total, Bureau of Census**

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**STEAMBOAT INSPECTION SERVICE**

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**BUREAU OF NAVIGATION**

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1. Exclusive of amount transferred to "Civil Service retirement and disability fund," p. 403.
2. Includes $4.30 returned from same object under Department of Agriculture.
3. See note 5.
4. Transfered from 1926 account.
5. See note 7.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditure in 1927</th>
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*Amount transferred to "Civil service retirement and disability fund," p. 403.*
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<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
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<th>Balances June 30, 1927</th>
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[Repairs to appropriations in excess of expenditures are printed in italics]
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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

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<th>Appropriations from the general fund</th>
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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 463.

*Includes $414.72 returned from same object under Bureau of Standards.

*Balance of $393.22 and $13.50 repayments returned to same object under Lighthouse Service.

*Balance transferred to "Civil service retirement and disability fund," p. 463.
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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RECEIPTS AND EXPENDITURES, 1927

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**Bureau of Fisheries**

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| Fish-cultural station, Colorado | 1927 |       |
|                                | 30,000.00 | 5,000.00 |
|                                | 2,352.30 | 25,000.00 |
|                                | 2,647.64 |       |

| Fish-rescue station, Mississippi River | 1925 | 86.80 | 27.33 | 114.13 |

| Upper Mississippi River fish refuge | No year | 14,999.37 | 4,001.67 | 25,000.00 | 7,589.56 | 10,907.00 | 7,409.81 | 684.23 |

| Investigating damages to fisheries | No year | 3,025.86 | 96.55 | 96.55 | 3,122.41 |

| Marine biological station, Florida | No year | 3,814.91 |       |       |       |

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1) Exclusive of amount transferred to "Civil service retirement and disability fund," p. 608.
2) Exclusive of $12 transferred to same object under War Department.
3) Includes $18 transferred to same object under War Department.
4) Includes $10,000 transferred from "Power vessel for Alaska fisheries, 1927-
5) Provided for under "Salaries, Bureau of Fisheries, 1927-
6) Balance returned to same object under Coast and Geodetic Survey.
### Bureau of Fisheries—continued

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<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
<th>Appropriations</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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**BUREAU OF MINES**

(By Executive Order of June 4, 1925, the Bureau of Mines, under the Department of the Interior, with unsupended balances and available appropriations, was transferred to the Department of Commerce, effective July 1, 1925. For additional transactions under the Department of the Interior, see p. 190)

**Care, etc., of buildings and grounds, Pittsburgh, Pa.**

| 1927      | 1,072.21 | 2,124.80 |
| 1926      | 364.32   | 68.373.53 |
| 1925      | 504.40   | 60,621.12 |

\[1\] Exclusive of amount transferred to "Civil service retirement and disability fund," p. 402.


## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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### Maintenance and Operation, Fuel Yards, District of Columbia

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### Mineral Mining Investigations

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### Mining Investigations in Alaska

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### Oil Shale Investigations

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### Operating Mine Rescue Cars and Stations, Bureau of Mines

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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
2 Transferred from accounts as follows:
3 Air Service, Army, 1927.
4 $157,500.
5 Aviation, Navy, 1927.
6 $157,500.
7 Transferred from "Investigating mines accidents, 1926," Department of the Interior.
8 $157,500.
9 Exclusive of $1,000.00 transferred to same object under Department of the Interior.
10 See note 39.
11 Includes $314,233.75 transferred from 1925-26 account and $38,546.23 from 1924-25 account and excludes $227.93 transferred to "Civil service retirement and disability fund," p. 403.
12 Balance transferred to 1925-26 account.
13 Includes $333,78 transferred from same object under Bureau of Standards and $68,84 transferred from "Mineral mining investigations, 1925," Department of the Interior.
14 See note 36.
15 Includes $30 transferred from "Oil, gas, and oil shale investigations and leasing, 1925," Department of the Interior.
16 Transferred from "Oil, gas, and oil shale investigations and leasing, 1925," Department of the Interior.
17 Includes $1 transferred from "Operating mine rescue cars and stations, Bureau of Mines, 1925," Department of the Interior.
**Expenditures, balances, etc.—Continued**

[Repayments to appropriations in excess of expenditures are printed in italics]

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<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td><strong>Less repayments per footnote 28</strong></td>
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<td>102,191.54</td>
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<td><strong>Aircraft in commerce</strong></td>
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Refunding moneys erroneously received and covered into the Treasury. No year. 473.492.06
Special deposit accounts total. 653.00
Total, Commerce, Miscellaneous. 85.00 473.492.06 653.00
Total, Department of Commerce. 16,304.51 16,281.50 26,083.18 108.01

**DEPARTMENT OF THE INTERIOR**

**OFFICE OF THE SECRETARY**

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<th>Item</th>
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- Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
- Includes $44.17 transferred from "Printing and binding, Department of Commerce, 1927."
- Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
- Transferred from "Geological Survey, 1926-27."
- Includes 473,492.06 transferred from the following 1927 appropriations:
  - Indian schools—$35,500
  - Support and civilization of Indians—$1,000
  - General expenses, Indian Service—$500
  - Purchase and transportation of Indian supplies, etc.—$1,000
  - Surveying public lands, etc.—$3,500
  - Contingent expenses of land offices—$3,500
  - Geological survey—$3,400
  - Freages' Hospital—$1,000
  - St. Elizabeth's Hospital—$3,000
  - Road and trails, National Parks—$400
  - Census and topographical survey—$75
  - Protection of National monuments—$75
  - Brazeate National Park—$75

† Includes $75.40 transferred from the following 1927 appropriations—Continued.

- General Grant National Park—$15
- Glacier National Park—$370
- Grand Canyon National Park—$400
- Hawaii National Park—$75
- Hot Springs National Park—$110
- Lafayette National Park—$260
- Lassen Volcanic National Park—$75
- Nootropis National Park—$180
- Mount McKinley National Park—$78
- Mount Rainier National Park—$300
- Mount St. Helens National Park—$300
- Mount Shasta National Park—$400
- Nevada National Park—$400
- Wind Cave National Park—$75
- Yosemite National Park—$775
- Zion National Park—$400

Reclaimation fund—$6,000
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
<td>On books of Treasury</td>
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<td><strong>OFFICE OF THE SECRETARY—continued</strong></td>
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Salaries and commissions of registers and receivers...

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<tr>
<td>1926</td>
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Salaries and expenses, offices of surveyors general...

<table>
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<tr>
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Claims of certain settlers in Sherman County, Oreg...

<table>
<thead>
<tr>
<th>Year</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
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Contingent expenses of land offices...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>248,485.00</td>
</tr>
<tr>
<td>1926</td>
<td>246,500.00</td>
</tr>
<tr>
<td>1925</td>
<td>241,658.99</td>
</tr>
<tr>
<td>1924</td>
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</table>

Expenses of hearings in land entries...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>15,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>14,306.15</td>
</tr>
<tr>
<td>1925</td>
<td>14,110.71</td>
</tr>
</tbody>
</table>

Opening Indian reservations (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>65.35</td>
</tr>
<tr>
<td>1925</td>
<td>508.67</td>
</tr>
<tr>
<td>1924</td>
<td>472.31</td>
</tr>
<tr>
<td>1923</td>
<td>472.31</td>
</tr>
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Claims of certain settlers in Sherman County, Oreg...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>13,904.80</td>
</tr>
</tbody>
</table>

Contingent expenses of land offices...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>248,485.00</td>
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<tr>
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Expenses of hearings in land entries...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
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<td>14,306.15</td>
</tr>
<tr>
<td>1925</td>
<td>14,110.71</td>
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</tbody>
</table>

Opening Indian reservations (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,000.00</td>
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<tr>
<td>1926</td>
<td>65.35</td>
</tr>
<tr>
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</tr>
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<td>1924</td>
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<tr>
<td>1923</td>
<td>472.31</td>
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Claims of certain settlers in Sherman County, Oreg...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
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Contingent expenses of land offices...

<table>
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<th>Amount</th>
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<td>248,485.00</td>
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<tr>
<td>1926</td>
<td>246,500.00</td>
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<tr>
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<td>241,658.99</td>
</tr>
<tr>
<td>1924</td>
<td>240,729.00</td>
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</table>

Expenses of hearings in land entries...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
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<td>15,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>14,306.15</td>
</tr>
<tr>
<td>1925</td>
<td>14,110.71</td>
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</tbody>
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Opening Indian reservations (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1927</td>
<td>1,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>65.35</td>
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<tr>
<td>1925</td>
<td>508.67</td>
</tr>
<tr>
<td>1924</td>
<td>472.31</td>
</tr>
<tr>
<td>1923</td>
<td>472.31</td>
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</table>
### Expenditures, balances, etc.—Continued

[Repayments to appropriation in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td></td>
<td></td>
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<td></td>
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<td><strong>GENERAL LAND OFFICE—continued</strong></td>
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<tr>
<td>Protecting public lands, timber, etc.</td>
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<td>$428,000.00</td>
<td>14</td>
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<td>Restoration of lands in forest reserves</td>
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<td>198.01</td>
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<td>1926</td>
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<td>1925</td>
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<td>703,048.53</td>
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<td>1926</td>
<td>3,119.23</td>
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<td></td>
<td>776,768.62</td>
<td>771,781.71</td>
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<td>771,781.71</td>
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<tr>
<td>Surveying the public lands (transfer to War, act May 21, 1920)</td>
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<td>20,000.00</td>
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<td>1925</td>
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<tr>
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<td></td>
<td>7,101.91</td>
<td>7,101.91</td>
<td></td>
<td>7,101.91</td>
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<tr>
<td>Surveying public lands in Alaska</td>
<td>No year</td>
<td>2.91</td>
<td>2.91</td>
<td></td>
<td>2.91</td>
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<tr>
<td>Permanent and indefinite:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Payments to certain counties of Oregon and Washington in lieu of accrued taxes, 1916-1926, against Oregon and California land-grant lands</td>
<td>No year</td>
<td>6,102,853.49</td>
<td>6,102,853.49</td>
<td>6,102,853.49</td>
<td>6,102,853.49</td>
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<tr>
<td>Repayment for lands erroneously sold</td>
<td>No year</td>
<td>34,554.88</td>
<td>34,554.88</td>
<td>34,554.88</td>
<td>34,554.88</td>
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</table>
| Surveying within land grants (reimbursable) | No year   | 76,413.32              | 9,046.82              | 6,336.28                   | 3,391.50              | 8,225.93               | 79,358.08                | 4,212.41
<table>
<thead>
<tr>
<th>Description</th>
<th>No. Year</th>
<th>Land Grants</th>
<th>Surveys</th>
<th>Public Lands</th>
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<tr>
<td>Special funds—</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Deposits by individuals for surveying public lands</td>
<td>No year</td>
<td>791,621.12</td>
<td>9,116.79</td>
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<td>Coos Bay wagon road grant fund</td>
<td>No year</td>
<td>993,292.50</td>
<td>114,845.39</td>
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<td>The Oregon and California land grant fund</td>
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<td>330,705.12</td>
<td>612,219.78</td>
<td>240.05</td>
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<tr>
<td>Payments to States from receipts under mineral leasing acts</td>
<td>No year</td>
<td>3,175,946.96</td>
<td>2,496,581.96</td>
<td>3,172,282.53</td>
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<tr>
<td>Payment to Oklahoma from royalties on oil and gas, south half of Red River</td>
<td>No year</td>
<td>341,880.95</td>
<td>303,004.79</td>
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<td>Proceeds sale of town lots, Hot Springs Reservation</td>
<td>No year</td>
<td>20,091.91</td>
<td>4,300.00</td>
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<tr>
<td>Proceeds sale of town lots, Lawton, Okla.</td>
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<tr>
<td>Proceeds of town sites for schools and other improvements, Alaska</td>
<td>No year</td>
<td>201.09</td>
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<td></td>
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<tr>
<td>Proceeds of certain public lands in township 8 north, Nebraska</td>
<td>No year</td>
<td>769.15</td>
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<tr>
<td>Alabama</td>
<td>No year</td>
<td>152.66</td>
<td>152.66</td>
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<tr>
<td>3 per cent fund of net proceeds of sales of public lands in</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>5 per cent fund of net proceeds of sales of public lands in</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arizona</td>
<td>No year</td>
<td>975.44</td>
<td>975.44</td>
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<tr>
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<td>No year</td>
<td>2,265.25</td>
<td>2,265.25</td>
<td>2,265.25</td>
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<tr>
<td>California</td>
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<td>3,967.16</td>
<td>3,967.16</td>
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<tr>
<td>Idaho</td>
<td>No year</td>
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<td>764.23</td>
<td>764.23</td>
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<tr>
<td>Michigan</td>
<td>No year</td>
<td>104.45</td>
<td>104.45</td>
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<tr>
<td>Minnesota</td>
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<td>Nebraska</td>
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<td>Nevada</td>
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<td>New Mexico</td>
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<td>Oklahoma</td>
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<td>South Dakota</td>
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<td>Washington</td>
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<td>876.32</td>
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<td>5 per cent fund of net proceeds of sales of agricultural lands in Colorado</td>
<td>No year</td>
<td>387.90</td>
<td>387.90</td>
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<tr>
<td>Trust funds—</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Completing surveys within railroad land grants</td>
<td>No year</td>
<td>23,396.94</td>
<td>6,336.26</td>
<td>6,336.26</td>
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<td>Outstanding liabilities, lands</td>
<td>No year</td>
<td>15,932.43</td>
<td>472.81</td>
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<td>Unearned moneys, lands</td>
<td>No year</td>
<td>180.80</td>
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<tr>
<td>Total, General Land Office</td>
<td>6,142,191.88</td>
<td>112,142.94</td>
<td>12,113,968.63</td>
<td>11,938,724.78</td>
</tr>
</tbody>
</table>

Less repayments per footnote: 6,142,380.37

Total: 6,028,592.95

1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 408.
2 Including chapter heretofore stated as "Public land service."
### Table: Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td><strong>BUREAU OF PENSIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Salaries, Pension Office</td>
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<td>$1,272,853.36</td>
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<td>Investigation of pension cases,</td>
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<td>Miscellaneous expenses, Pension</td>
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<td>Salaries and expenses, employees'</td>
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<td>75,674.80</td>
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Fees of examining surgeons, 
pensions 1922 and prior. 

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<tr>
<th>1927-28</th>
<th>1927 and prior.</th>
<th>1926</th>
<th>1925</th>
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Permanent and indefinite:

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<th>1925 and prior.</th>
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<td>$26,835.09</td>
<td>$1,431,760.25</td>
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<td>$1,308,757.69</td>
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<td>196,564.37</td>
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Total, Bureau of Pensions

- 7,057,265.82
- 32.50
- 40.05
- 40.05
- 40.05
- 40.05
- 40.05

BUREAU OF RECLAMATION

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<th>Colorado River Front Work and Levee System</th>
<th>1927</th>
<th>1926</th>
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General investigations, 
Reclamation Service

- 1923-Dec. 31, 1924
- 8,764.84

Investigations, Columbia Basin Irrigation Project

- 1927-23
- 25,000.00
- 10,202.24
- 4,070.55
- 14,797.76
- 6,131.69

Investigations of arid, semi-arid, and cutover timberlands

- 1927
- 15,000.00
- 12,328.20
- 12,328.20
- 2,671.80

Permanent and indefinite:

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<th>No year.</th>
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<td>Yuma auxiliary irrigation project, Arizona</td>
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<tr>
<td>9,360,424.61</td>
<td>8,472,783.38</td>
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<tr>
<td>8,259,805.32</td>
<td>125,822.91</td>
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<tr>
<td>30,804,480.97</td>
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Total, Bureau of Reclamation

- 7,341,050.33
- 988,609.64
- 9,705,424.61
- 8,466,238.46
- 8,246,964.26
- 125,822.91
- 8,454,931.57
- 1,207,883.84

1. Exclusive of amount transferred to "Civil service retirement and disability fund," p. 403.
2. Exclusive of $700,000 transferred to "Civil service retirement and disability fund," p. 403.
3. Includes $79,000 transferred from "Civil service retirement and disability fund," p. 403.
4. This amount represents appropriations made for 2 1/2% per cent deductions for the service of the fiscal year 1926 and prior years for accounts having no unexpended balances.
5. For analysis of this account see, p. 338.
6. Includes $290,051.74 transferred from "Civil service retirement and disability fund," p. 403.
7. For analysis of this account see, p. 338.
8. Transferred to "Civil service retirement and disability fund,, p. 403.
9. Transferred to "Civil service retirement and disability fund,, p. 403.
10. Transferred to "Civil service retirement and disability fund,, p. 403.
11. Includes $30,000 transferred from "Civil service retirement and disability fund,, p. 403.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td>533.95</td>
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<td>2,290.39</td>
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<td>36,306.80</td>
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<td>35,063.56</td>
<td>1,790,097.00</td>
<td>1,812,440.72</td>
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<tr>
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<td>1,824,117.73</td>
<td>35,063.56</td>
<td>1,790,097.00</td>
<td>1,812,440.72</td>
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</tbody>
</table>

| Bureau of Mines                    |            |                        |                      |                      |                      |                      |                      |
| Investigating mine accidents        | 1925       | 9.34                   | 9.34                 |                      |                      |                      |                      |
| Mineral mining investigations       | 1925       | 56.34                  | 56.34                |                      |                      |                      |                      |
| Oil, gas, and oil shale investigations and leasing | 1925       | 20.00                  | 20.00                |                      |                      |                      |                      |
| Oil, gas, and oil shale investigations and leasing | 1924       | 49.46                  | 49.46                |                      |                      |                      |                      |
|                                       |            | 65.46                  | 63.46                |                      |                      |                      |                      |

(Reprinted with permission from the Bureau of Mines, U.S. Department of the Interior, 1927.)
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<tr>
<th>Account Description</th>
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<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
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<td>Less balances, transferred to Bureau of Mines, Department of Commerce (p. 125)</td>
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**National Parks**

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<th>Amount</th>
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</table>

1. Exclusive of amount transferred to "Civil service retirement and disability fund." p. 494.
3. Exclusive of $5,000 transferred to "Civil service retirement and disability fund." p. 494.
5. Exclusive of $5,000 transferred to "Civil service retirement and disability fund." p. 494.
7. Includes $50 returned from same object under Navy Department.
8. See note 30.
12. Exclusive of $4,000 transferred to same object under Department of Agriculture.
13. Exclusive of $2,000 transferred to same object under Department of Agriculture.
14. See note 35.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Treasury</td>
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<tr>
<td>To Department of Agriculture</td>
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2 Exclusive of $75 transferred to "Contingent expenses, Department of the Interior, 1927."
3 Exclusive of $15,000 transferred to same objects under Departments of Agriculture and War.
4 Exclusive of $40 transferred to "Contingent expenses, Department of the Interior, 1927."
Expenditures, balances, etc.—Continued

Repayments to appropriations in excess of expenditures are printed in italics.

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<th>Funds available in 1927</th>
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Permanent and indefinite:

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Total, National Parks: 2,625,061.10 413,960.76 3,971,747.31 3,840,173.22 3,786,242.77 50,626.13 2,708,009.06 467,891.21

BUREAU OF EDUCATION

Salaries

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144

See note 54.

See note 55.

See note 58.

See note 59.

See note 59.

See note 61.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<tr>
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<td></td>
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<tr>
<td>— Reindeer for Alaska</td>
<td>1927–28</td>
<td>17,520.00</td>
<td></td>
<td>5,000.00</td>
<td>1,348.71</td>
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<td></td>
<td>1926–27</td>
<td>7,500.00</td>
<td>4,945.25</td>
<td>7,364.37</td>
<td>9,140.83</td>
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<tr>
<td></td>
<td>1925–26</td>
<td>5,594.91</td>
<td>1,279.28</td>
<td>2,078.27</td>
<td>3,887.55</td>
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<tr>
<td></td>
<td>1924–25</td>
<td>1,517.81</td>
<td>249.34</td>
<td>249.34</td>
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<td>Certified claims</td>
<td></td>
<td>63.20</td>
<td></td>
<td>63.20</td>
<td></td>
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<td></td>
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<p>| 14,730.18                          | 14,159.63  |</p>
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<tr>
<th>Permanent and indefinite:</th>
<th>2,550,000.00</th>
<th>2,550,000.00</th>
<th>2,550,000.00</th>
<th>756.26</th>
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<tbody>
<tr>
<td>Colleges for agriculture and the mechanic arts. No year.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Special funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Alaskan reindeer fund. No year.</td>
<td>756.26</td>
<td></td>
<td></td>
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<tr>
<td>Annette Islands Reserve, Alaska, fund from leases. No year.</td>
<td>16,261.52</td>
<td>20,517.68</td>
<td>13,967.32</td>
<td>14.75</td>
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<tr>
<td>Public schools, Alaska fund. No year.</td>
<td>71,133.98</td>
<td></td>
<td>59,523.66</td>
<td>40,270.35</td>
</tr>
<tr>
<td>Total, Bureau of Education</td>
<td>776,789.92</td>
<td>80,572.24</td>
<td>3,482,932.43</td>
<td>3,507,384.00</td>
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**GOVERNMENT IN THE TERRITORIES**

**Territory of Alaska:**

<table>
<thead>
<tr>
<th>Salaries of governor</th>
<th>1927</th>
<th>7,000.00</th>
<th>7,000.00</th>
<th>6,999.99</th>
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<tr>
<td>Salary of secretary, Territory of Alaska</td>
<td>1927</td>
<td>3,600.00</td>
<td>3,600.00</td>
<td>3,600.00</td>
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<td>1927</td>
<td>12,500.00</td>
<td>11,000.00</td>
<td>10,092.29</td>
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<tr>
<td></td>
<td>1926</td>
<td>750.00</td>
<td>15.38</td>
<td>17.58</td>
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<tr>
<td></td>
<td>1925</td>
<td>109.20</td>
<td></td>
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<td>Legislative expenses</td>
<td>1927</td>
<td>47,260.00</td>
<td>47,260.00</td>
<td>40,256.54</td>
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<tr>
<td></td>
<td>1925</td>
<td>550.10</td>
<td></td>
<td></td>
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<tr>
<td>Care and custody of insane, Alaska</td>
<td>1927</td>
<td>169,248.00</td>
<td>157,987.16</td>
<td>157,987.16</td>
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<tr>
<td></td>
<td>1926</td>
<td>7,137.60</td>
<td>1,854.08</td>
<td>5,400.00</td>
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<td></td>
<td>1925</td>
<td>181.57</td>
<td>10.74</td>
<td>19.74</td>
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<tr>
<td>Relief of certain Indian policemen in Territory of Alaska</td>
<td>No year</td>
<td>1,560.00</td>
<td>1,560.00</td>
<td>1,560.00</td>
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<td>Suppressing traffic in intoxicating liquors, Alaska</td>
<td>1927</td>
<td>1,200.00</td>
<td>1,718.78</td>
<td>1,200.00</td>
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<tr>
<td></td>
<td>1926</td>
<td>1,831.68</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>1925</td>
<td>10,293.22</td>
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</tbody>
</table>

**Territory of Hawaii:**

| Salaries, governor and secretary | 1927 | 15,400.00 | 15,400.00 | 15,400.00 |
| Contingent expenses | 1927 | 4,500.00 | 4,395.16 | 4,290.32 | 104.84 | 104.84 |
| | 1926 | 701.56 | 292.56 | 716.78 | 11.00 | 285.44 | 472.31 |
| | 1925 | 472.91 | | | |
| Legislative expenses | 1927 | 30,000.00 | 30,000.00 | 30,000.00 |
| Total, Government in the Territories | 1927 | 12,564.02 | 3,981.78 | 302,668.00 | 300,052.40 | 295,663.09 | 3,125.12 | 12,054.50 | 8,341.09 |

\* Exclusive of amount transferred to "Civil-service retirement and disability fund," p. 464.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td></td>
<td>On books of</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Warrants-issued</td>
<td>Checks-issued</td>
<td>Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>basis</td>
<td>basis (see p. 7)</td>
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<tr>
<td><strong>BENEFICIARIES</strong></td>
<td></td>
<td></td>
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<tr>
<td>Columbia Institution for the Deaf**</td>
<td>1927</td>
<td>1,000.00</td>
<td>$113,400.00</td>
<td>$113,400.00</td>
<td>$1,159.78</td>
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<tr>
<td></td>
<td>1926</td>
<td>3,329.00</td>
<td>$318.00</td>
<td>$318.90</td>
<td>907.54</td>
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<tr>
<td></td>
<td>1925</td>
<td>3,463.54</td>
<td>1,334.72</td>
<td>1,334.72</td>
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<tr>
<td>Freedmen's Hospital**</td>
<td>1927</td>
<td>3,370.07</td>
<td>$165,390.00</td>
<td>$159,360.11</td>
<td>159,360.11</td>
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<tr>
<td></td>
<td>1926</td>
<td>8,018.81</td>
<td>166.44</td>
<td>166.44</td>
<td>8,155.25</td>
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<tr>
<td></td>
<td>1925</td>
<td>8,918.12</td>
<td>164,566.01</td>
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<tr>
<td>Howard University</td>
<td>1927</td>
<td>7,062.75</td>
<td>209,542.33</td>
<td>8,457.67</td>
<td>8,457.67</td>
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<tr>
<td>Howard University, building</td>
<td>1925</td>
<td>1,333.15</td>
<td>9,155.70</td>
<td></td>
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<tr>
<td>University</td>
<td>No year</td>
<td>367,500.00</td>
<td>1,130.10</td>
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<td>1,130.10</td>
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<td>Howard University, building</td>
<td>No year</td>
<td>1,000.00</td>
<td>3,951.03</td>
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<td>3,951.03</td>
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<tr>
<td>St. Elizabeths Hospital</td>
<td>1927</td>
<td>801,000.00</td>
<td>794,639.74</td>
<td>6,360.26</td>
<td>$5,031.92</td>
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<tr>
<td></td>
<td>1926</td>
<td>18,456.80</td>
<td>25,812.35</td>
<td>73,388.95</td>
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<td></td>
<td>1925</td>
<td>155,625.22</td>
<td>135,850.12</td>
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<td>Certified claims</td>
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<td>2.35</td>
<td>2.35</td>
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<td>Buildings and grounds, St.</td>
<td></td>
<td>801,772.74</td>
<td>815,197.62</td>
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<tr>
<td>Elizabeths Hospital</td>
<td>No year</td>
<td>13,094.15</td>
<td>1,579.60</td>
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<tr>
<td></td>
<td>1927</td>
<td>3,951.03</td>
<td>3,951.03</td>
<td></td>
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<tr>
<td></td>
<td>1926</td>
<td>120,000.00</td>
<td>103,895.84</td>
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<td></td>
<td>1925</td>
<td>117.89</td>
<td>117.89</td>
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<td>Remodeling and extending power,</td>
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<td>123,375.06</td>
<td>115,617.56</td>
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<td>heating, and lighting plant, St.</td>
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<td></td>
<td></td>
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<tr>
<td>Elizabeths Hospital</td>
<td>No year</td>
<td>3,918.12</td>
<td>3,918.12</td>
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<td>Permanent and indefinite: Trust</td>
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<td>funds—</td>
<td></td>
<td></td>
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<tr>
<td>Personal funds of patients, St.</td>
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<tr>
<td>Elizabeths Hospital</td>
<td>No year</td>
<td>225,093.83</td>
<td>4,667.24</td>
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<td></td>
<td>1926</td>
<td>2,613.96</td>
<td>1,063.25</td>
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<tr>
<td>Pension money, St. Elizabeths</td>
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<td>2,491.03</td>
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<td>Hospital</td>
<td>No year</td>
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<td>71,457.66</td>
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<td>Total, Beneficiaries</td>
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<td>1,642,021.40</td>
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<td></td>
<td>1,891,135.83</td>
<td>1,891,135.83</td>
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<td>1,020,879.49</td>
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### ALASKA RAILROAD

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<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
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</thead>
<tbody>
<tr>
<td>Alaska Railroad fund</td>
<td>No year</td>
<td>1,031,265.88</td>
<td>209,038.55</td>
<td>1,600,000.00</td>
<td>1,585,612.97</td>
<td>1,572,499.12</td>
</tr>
<tr>
<td>Construction and operation of railroads in Alaska</td>
<td>No year</td>
<td>1,031,265.88</td>
<td>209,038.55</td>
<td>1,600,000.00</td>
<td>1,585,612.97</td>
<td>1,572,499.12</td>
</tr>
<tr>
<td>Maintenance and operation of railroads in Alaska</td>
<td>1925</td>
<td>1,585,612.97</td>
<td>1,585,612.97</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
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<tr>
<td>Construction and equipment of railroad in Alaska, Dec. 31, 1924</td>
<td>1924</td>
<td>348.75</td>
<td>348.75</td>
<td>348.75</td>
<td>348.75</td>
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<tr>
<td>Maintenance and operation of railroads in Alaska</td>
<td>1924</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
<td>1,572,499.12</td>
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<tr>
<td>Balance transferred to &quot;Alaska Railroad fund&quot;</td>
<td>1924</td>
<td>355.84</td>
<td>355.84</td>
<td>355.84</td>
<td>355.84</td>
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<tr>
<td>Total, Alaska Railroad</td>
<td>1,030,910.04</td>
<td>209,038.55</td>
<td>1,600,000.00</td>
<td>1,585,257.13</td>
<td>1,572,143.28</td>
<td>1,045,652.91</td>
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### INTRIOR CIVIL, MISCELLANEOUS

<table>
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<th>Description</th>
<th>No. Year</th>
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<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
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<td>Claims for damages, act Dec. 28, 1922, Department of the Interior</td>
<td>No year</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
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<tr>
<td>Judgments, United States Courts, Interior Civil</td>
<td>No year</td>
<td>357.00</td>
<td>1,185.04</td>
<td>1,185.04</td>
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<td>Judgments, Court of Claims, Interior Civil</td>
<td>No year</td>
<td>3,200.00</td>
<td>10,547.14</td>
<td>10,547.14</td>
<td>10,547.14</td>
<td>3,200.00</td>
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<td>Protecting lands and property in the Imperial Valley, Calif.</td>
<td>No year</td>
<td>1,757.38</td>
<td>1,757.38</td>
<td>1,757.38</td>
<td>1,757.38</td>
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<td>Payment to George M. Davis</td>
<td>No year</td>
<td>750.00</td>
<td>750.00</td>
<td>750.00</td>
<td>750.00</td>
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<td>Relief of:</td>
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<td>James L. Cardwell</td>
<td>No year</td>
<td>1,446.20</td>
<td>1,446.20</td>
<td>1,446.20</td>
<td>1,446.20</td>
<td>1,446.20</td>
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<tr>
<td>Frank Grygla</td>
<td>No year</td>
<td>669.71</td>
<td>669.71</td>
<td>669.71</td>
<td>669.71</td>
<td>669.71</td>
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<tr>
<td>Frank Hickey</td>
<td>No year</td>
<td>80.00</td>
<td>80.00</td>
<td>80.00</td>
<td>80.00</td>
<td>80.00</td>
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<tr>
<td>Nick Masonich</td>
<td>No year</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
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<td>Charles A. Mayo</td>
<td>No year</td>
<td>1,120.00</td>
<td>1,120.00</td>
<td>1,120.00</td>
<td>1,120.00</td>
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<td>William J. O’Brien</td>
<td>No year</td>
<td>3,000.00</td>
<td>3,000.00</td>
<td>3,000.00</td>
<td>3,000.00</td>
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<tr>
<td>Tena Peterson</td>
<td>No year</td>
<td>375.00</td>
<td>375.00</td>
<td>375.00</td>
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<td>Helen M. Peck</td>
<td>No year</td>
<td>230.50</td>
<td>230.50</td>
<td>230.50</td>
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<tr>
<td>T. S. Taylor</td>
<td>No year</td>
<td>90.00</td>
<td>90.00</td>
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<td>90.00</td>
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<tr>
<td>John H. Walker</td>
<td>No year</td>
<td>1,690.52</td>
<td>1,690.52</td>
<td>1,690.52</td>
<td>1,690.52</td>
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<tr>
<td>Reimbursement to State of Utah, act Aug. 18, 1894</td>
<td>No year</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>10,000.00</td>
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<tr>
<td>Indefinite:</td>
<td></td>
<td></td>
<td></td>
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<td>Increase of compensation, Department of the Interior, 1920</td>
<td>1920</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
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<tr>
<td>Special deposit accounts</td>
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<td>1,327,310.95</td>
<td>33,231.38</td>
<td>36,013.11</td>
<td>574,905.89</td>
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<tr>
<td>Total, Interior Civil, miscellaneous</td>
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<td>8,280.11</td>
<td>1,327,310.95</td>
<td>33,231.38</td>
<td>36,013.11</td>
<td>574,905.89</td>
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<tr>
<td>Total, Interior Civil, including pensions</td>
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<td>27,756,634.51</td>
<td>3,340,375.35</td>
<td>267,969,264.70</td>
<td>267,720,675.14</td>
<td>267,849,735.47</td>
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</table>

2. Additional disbursements were made for this object under "District of Columbia," p. 404.
3. Exclusive of $1,000 transferred to "Contingent expenses, Department of the Interior, 1927."
4. Exclusive of $3,000 transferred to "Contingent expenses, Department of the Interior, 1927."
5. Exclusive of $4,600 transferred to "Contingent expenses, Department of the Interior, 1927."
6. Exclusive of $102,50 transferred to "Civil service retirement and disability fund," p. 404, and includes $500 transferred from accounts as follows:
   - Construction and operation of railroads in Alaska, No year: $31.58
   - Construction and equipment of railroad in Alaska, Dec. 31, 1924: $5.51
   - Maintenance and operation of railroads in Alaska, 1925: $348.75
7. Balance transferred to "Alaska Railroad fund."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations from the general fund</td>
<td></td>
<td>On books of Treasury</td>
<td>On books of Treasury</td>
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<td>Balance June 30, 1926</td>
<td>Warrants-Issued basis</td>
<td>Checks-Issued basis (see p. 7)</td>
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<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td>INDIAN AFFAIRS</td>
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<td>7, 443. 91</td>
<td>157, 105. 31</td>
<td>150, 211. 43</td>
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<td>31. 11</td>
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<td>9, 806. 16</td>
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<td>General expenses, Indian Service</td>
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<td>5, 758. 06</td>
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<td>Industrial work and care of timber</td>
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<td>45. 00</td>
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**Note:** The table continues with more entries for various categories and years, however, the above entries are illustrative of the format and content. The table provides a detailed breakdown of expenditures, balances, and amounts carried to surplus funds, with specific entries for different years and categories.
<table>
<thead>
<tr>
<th>Expenses, sale of timber (reimbursable)</th>
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<table>
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<tr>
<th>Fulfilling treaty stipulations with and support of Indian tribes:</th>
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<td>Fulfilling treaties with—</td>
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<td>Chippewa, Pillager, and Lake Winnibagoishis.</td>
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<td>Bands. No year.</td>
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<td>Chippewa of the Mississippi. No year.</td>
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<td>Chippewa, Turtle Mountain Band. No year.</td>
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<td>Chocaw, Oklahoma. No year.</td>
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<td>Columbus and Colvilles. No year.</td>
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1 Excluding $59 of 1927 transferred to "Contingent expenses, Department of the Interior, 1927."  
2 Exclusive of $8,377.99 transferred to 1926-27 account and $1,000 to "Contingent expenses, Department of the Interior, 1927."  
3 See note 2.  
4 Herefore stated under "Miscellaneous expenses of Indian Service."  
5 Transferred from "Indian schools: Support, 1927-28."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>INDIAN AFFAIRS—continued</td>
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<td>with and support of Indian</td>
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<td>tribes—Continued.</td>
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<td>Fulfilling treaties with—Con.</td>
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<td>tribes—Continued.</td>
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<td>Fulfilling treaties with—Con.</td>
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### Support of Bannocks, Idaho: Employees 1927

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### Chippewas of the Mississippi, Minnesota 1927

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### Coeur d'Alenes, Idaho 1927

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### Confederated bands of Utes, Utah: Employees, etc. 1927

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### Confederated bands of Utes, Utah: Subsistence 1927

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<td>22,624.21</td>
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### Northern Cheyennes and Arapahoes, Montana 1927

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### Pawnees, Oklahoma: Employees, etc. 1927

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<td>1926</td>
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<td>1925</td>
<td>7,435.87</td>
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### Pawnees, Oklahoma: Iron, steel, etc. 1927

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<th>Year</th>
<th>Support of Pawnees, 1927</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>175.00</td>
</tr>
<tr>
<td>1926</td>
<td>500.00</td>
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<tr>
<td>1925</td>
<td>114.11</td>
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### Pawnees, Oklahoma: Schools 1927

<table>
<thead>
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<tr>
<td>1926</td>
<td>10,830.00</td>
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<td>1925</td>
<td>1,669.17</td>
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### Expenditures, balances, etc.—Continued

Repayments to appropriations in excess of expenditures are printed in italics.

#### Funds available in 1927

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Balances June 30, 1926</th>
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<tbody>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td><strong>Indian Affairs—continued</strong></td>
<td>1927</td>
<td>$110.00</td>
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<tr>
<td></td>
<td>1926</td>
<td>859.00</td>
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<tr>
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<td>1927</td>
<td>1,040.00</td>
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<td></td>
<td>1926</td>
<td>147.05</td>
</tr>
<tr>
<td></td>
<td>1925</td>
<td>1,182.54</td>
</tr>
<tr>
<td><strong>Shoshone, Wyoming: Employees, etc.</strong></td>
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<td>7,240.00</td>
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<td></td>
<td>1926</td>
<td>268.25</td>
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<td></td>
<td>1925</td>
<td>1,182.54</td>
</tr>
<tr>
<td><strong>Sioux of different tribes, South Dakota: Employees, etc.</strong></td>
<td>1927</td>
<td>7,585.91</td>
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<tr>
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<td>1926</td>
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</tr>
<tr>
<td></td>
<td>1925</td>
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</tr>
<tr>
<td>Certified claims</td>
<td>1924</td>
<td>3.50</td>
</tr>
<tr>
<td></td>
<td>1925</td>
<td>3.50</td>
</tr>
<tr>
<td><strong>Spokanes, Washington</strong></td>
<td>1927</td>
<td>1,320.00</td>
</tr>
<tr>
<td></td>
<td>1926</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1925</td>
<td></td>
</tr>
<tr>
<td><strong>Total, fulfilling treaty stipulations with, and support of, Indian tribes</strong></td>
<td>242,325.98</td>
<td>37,895.79</td>
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</table>

#### Expenditures in 1927

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
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<tbody>
<tr>
<td><strong>Indian Affairs—continued</strong></td>
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<td>$1,000.00</td>
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<td>1,000.00</td>
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<td><strong>Shoshone, Wyoming: Employees, etc.</strong></td>
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<td>764.38</td>
<td>140.00</td>
<td>$135.62</td>
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<td><strong>Sioux of different tribes, South Dakota: Employees, etc.</strong></td>
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<td>5,945.54</td>
<td>300.00</td>
<td>994.46</td>
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<td><strong>Sioux of different tribes, South Dakota: Subsistence and civilization</strong></td>
<td>3,293.03</td>
<td>5,514.50</td>
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<td><strong>Spokanes, Washington</strong></td>
<td>1,242.20</td>
<td>901.00</td>
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<td><strong>Total, fulfilling treaty stipulations with, and support of, Indian tribes</strong></td>
<td>242,325.98</td>
<td>37,895.79</td>
<td>625,065.50</td>
<td>618,520.25</td>
<td>630,205.31</td>
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### Miscellaneous supports:

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<tr>
<th>Year</th>
<th>Support and civilization of Indians</th>
<th>Support of Choctaws in Missippi</th>
<th>Support of Indians in Arizona</th>
<th>Certified claims</th>
<th>Miscellaneous supports</th>
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<td>1925</td>
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<td>1923</td>
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<td>4,450.00</td>
<td>236.63</td>
<td>403.54</td>
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<td>1925</td>
<td>188.76</td>
<td>4,051.46</td>
<td>188.76</td>
<td>34,649.92</td>
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<td>1923</td>
<td>5,677.76</td>
<td>36,378.75</td>
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<td>36,782.20</td>
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<table>
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<th>Support of Indians in Arizona and New Mexico</th>
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<td>245.55</td>
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<td>351.00</td>
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<td>1927</td>
<td>4,500.00</td>
<td>4,450.00</td>
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<td>234.65</td>
<td>6.58</td>
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<td>1925</td>
<td>188.76</td>
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<table>
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<tr>
<th>Year</th>
<th>Pottawatomies, Wisconsin</th>
<th>Wisconsin Band of Pottawatomies, Wisconsin and Michigan</th>
<th>Miscellaneous supports</th>
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<td>1926</td>
<td>1925</td>
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<td>1923</td>
<td>31,528.27</td>
<td>40,168.03</td>
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<td>1922</td>
<td>854,237.00</td>
<td>834,015.17</td>
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<td>1921</td>
<td>837,400.91</td>
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### Trust funds:

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<thead>
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<th>Fund</th>
<th>Year</th>
<th>Amount</th>
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<tr>
<td>Apache, Kiowa, and Comanche fund</td>
<td>1924</td>
<td>91.22</td>
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<tr>
<td>Apache, Kiowa, and Comanche 4 per cent fund</td>
<td>1924</td>
<td>428,362.52</td>
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<td>Blackfeet Reservation 4 per cent fund</td>
<td>1924</td>
<td>5,797.57</td>
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<tr>
<td>Clallam minors' 4 per cent fund</td>
<td>1924</td>
<td>172,635.80</td>
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<tr>
<td>Cheyennes and Arapahoes in Oklahoma fund</td>
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<td>26,444.31</td>
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<tr>
<td>Cheyennes and Arapahoes in Oklahoma 3 per cent fund</td>
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<tr>
<td>Cheyenne River Reservation 3 per cent fund, Jan. 28, 1913</td>
<td>1924</td>
<td>56,125.05</td>
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</tbody>
</table>

* Exclusive of $1,000 transferred to "Contingent expenses, Department of the Interior, 1927."

** Transferred from "Payment to Clallam Indians, Wash., 1926."

151
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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</thead>
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<tr>
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<td>On books of Treasury</td>
<td>On credit of disbursing officers</td>
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<tr>
<td><strong>Appropriations from the general fund</strong></td>
<td><strong>Balances June 30, 1926</strong></td>
<td><strong>Appropriations</strong></td>
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<tr>
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<tr>
<td><em>Indian Affairs—continued</em></td>
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<td>Trust funds—Continued.</td>
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<tr>
<td>Principal accounts (permanent)—Continued.</td>
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<td>Chippewas in Minnesota fund</td>
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<td>Coeur d'Alene 1 per cent fund</td>
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<td>Crow Creek 4 per cent fund</td>
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<td>Fort Belknap Reservation 4 per cent fund</td>
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<td>Fort Halle Irrigation 4 per cent fund</td>
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<td>Fort Peck Reservation 4 per cent fund</td>
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<td>Grande Ronde minors' fund</td>
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<td>Iowa fund</td>
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<td>Kansas consolidated fund</td>
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<td>Kickapoo in Oklahoma fund</td>
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<td>Kiowa Agency hospital 4 per cent fund</td>
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<td>Kansas fund</td>
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<td>L'Anse and Vieux de Sert Chippewa fund</td>
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<td>358.20</td>
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<td>Menominee fund</td>
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<td>Menominee log fund</td>
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<td>Nez Perce of Idaho fund</td>
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<td>Pine Ridge Reservation 3 per cent fund</td>
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<td>Year</td>
<td>General Fund</td>
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<td>Pottawatomi general fund</td>
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<td>Pottawatomi mil fund</td>
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<td>Pottawatomi minors fund</td>
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<td>Pottawatomi of Kansas and Wisconsin, act Apr 4, 1910</td>
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<td>Puyallup 4 per cent school fund</td>
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<td>Quapaw 3 per cent minors fund</td>
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<td>Red Lake Chippewa 3 per cent minors' fund</td>
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<td>No year</td>
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## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
<th>On books of</th>
<th>To credit of disbursing officers</th>
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<tbody>
<tr>
<td>On books of</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 37)</td>
<td>On books of</td>
<td>To credit of disbursing officers</td>
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<td>Principal accounts (permanent) Continued.</td>
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<tr>
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<tr>
<td>Ute 5 per cent fund, Uintah, etc</td>
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<tr>
<td>Ute 5 per cent fund, Ute Mountain Ute</td>
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<td>Chippewas and Christian Indians</td>
<td>No year</td>
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<td>Menomines, etc.</td>
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<td>Reservation or Land</td>
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<td>Date</td>
<td>Value 1</td>
<td>Value 2</td>
<td>Value 3</td>
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<td>Lac du Flambeau Reservation, Wis.</td>
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<td>Lands, Colville Indians, Washington, act Apr. 12, 1924</td>
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<td>Lands, etc., Five Civilized Tribes, Oklahoma</td>
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<td>297,938.87</td>
<td>205,814.71</td>
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<td>Lands and buildings, Chippewas in Minnesota, act Feb. 14, 1920</td>
<td>No year</td>
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<td>Lands and buildings, Rosebud Sioux Indians, South Dakota, act Feb. 14, 1920</td>
<td>No year</td>
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<td>Mineral leases, Ute Indian lands, act June 30, 1915</td>
<td>No year</td>
<td>9,751.46</td>
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<td>Oil and gas leases, royalties, etc., Osage Reservation, Okla.</td>
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<td>807,653.61</td>
<td>15,090.99</td>
<td>18,545,930.46</td>
<td>17,836,192.43</td>
<td>17,844,477.13</td>
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<td>Oil and gas, South Half of Red River, Kiowa, Comanche, and Apache Indians, Oklahoma</td>
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<td>1,200,734.49</td>
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<td>32.00</td>
<td>16.03</td>
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<td>7,232.44</td>
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<td>16.00</td>
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<tr>
<td>Sioux Reservations in Minnesota and Dakota</td>
<td>No year</td>
<td>1,543.26</td>
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*Includes $759.81 transferred from "Indian school improvements, act Apr. 21, 1904, special fund."*
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
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<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
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<tr>
<td><strong>Indian Affairs—continued</strong></td>
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<tr>
<td><strong>Trust funds—Continued.</strong></td>
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<tr>
<td>Sioux reservations, North and South Dakota</td>
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<td>$261.07</td>
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<td>Spokane Reservation, Wash.</td>
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<td>Surplus Pottawatomie lands, Kansas.</td>
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<td>Surplus Puymulp School lands.</td>
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<td>Surplus lands, Sac and Fox of the Missouri Indians, Kansas and Nebraska.</td>
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<td>1,141.70</td>
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<td>Timber, cemetery site, etc., La Pointe Chippe-was, Wisconsin.</td>
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<td>Timber, Jicarilla Reservation, N. Mex., act Mar. 4, 1907.</td>
<td>No year</td>
<td>199,360.95</td>
<td>$77.10</td>
<td>14,720.00</td>
<td>72,975.82</td>
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<td>Town lots, White Earth Reservation, Minn.</td>
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<td>9,610.99</td>
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<td>71,232.68</td>
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<td>72,710.75</td>
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<td>11,056.94</td>
<td>628.75</td>
<td>11,146.94</td>
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<td>1,027.50</td>
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<td>Town site, Fort Hall Reservation, Idaho, act May 31, 1918.</td>
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<td>6,097.70</td>
<td>175.00</td>
<td>588.72</td>
<td>588.72</td>
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<td>Tribal leases, etc., Seneca Nation of New York.</td>
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<td>15,447.62</td>
<td>15,410.93</td>
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<td>Uintah and White River Ute lands.</td>
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<td>35,628.51</td>
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<td>United Peoria and Western Miami surplus lands.</td>
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<td>78.89</td>
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<td>White Mountain Apache lands, Arizona.</td>
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<td>Wichita settled lands.</td>
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<td>9,361.16</td>
<td>3,000.00</td>
<td>3,000.00</td>
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<td>Wind River Reservation, Wyo.</td>
<td>No year</td>
<td>8,202.82</td>
<td>820.00</td>
<td>5,692.85</td>
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</table>
Wind River Reservation, 
Wyo., oil and gas leases 
Winnebago Reservation, 
Minnesota 
Proceeds of interest on mon- 

<table>
<thead>
<tr>
<th>Description</th>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Wind River Reservation, Wyo., oil and gas leases</td>
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<td>116,336.45</td>
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<tr>
<td>Winnebago Reservation, Minnesota</td>
<td>No year</td>
<td>46.55</td>
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</tbody>
</table>

Interest on Indian moneys, proceeds of labor, compromise settlement suit of United States v. Yabo Gaino et al., Creek Nation, compromise settlements, United States v. sundry persons, Creek Trust Fund, individual Indian moneys, trust fund, payment to Puyallup allottees.

<table>
<thead>
<tr>
<th>Description</th>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Interest on</td>
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<tr>
<td>Apache, Kiowa, and Comanche fund</td>
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<td>5,531.04</td>
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<tr>
<td>Apache, Kiowa, and Comanche 4 per cent fund</td>
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<td>Blackfeet Reservation 4</td>
<td>No year</td>
<td>152.53</td>
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<tr>
<td>BellAMY        4 per cent fund</td>
<td>No year</td>
<td>5,732.45</td>
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<td>Cherokee school fund</td>
<td>No year</td>
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<td>Cheyenne and Arapaho in Oklahoma fund</td>
<td>No year</td>
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<td>Cheyenne and Arapaho in Oklahoma 3 per cent fund</td>
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<td>No year</td>
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<td>Cheyenne River Reservation 3 per cent fund, act Jan. 28, 1913</td>
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<td>Choctaw 3 per cent fund</td>
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<td>Coeur d'Alene 3 per cent fund</td>
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<td>Creek general fund</td>
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<td>821.00</td>
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<td>Crow fund</td>
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<td>68.59</td>
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<tr>
<td>Crow consolidated 4 per cent fund</td>
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<td>347.30</td>
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<td>Crow Creek 4 per cent fund</td>
<td>No year</td>
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<tr>
<td>Devils Lake Sioux 3 per cent minors' fund</td>
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<tr>
<td>Fort Belknap Reservation 4 per cent fund</td>
<td>No year</td>
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<tr>
<td>Fort Berthold Reservation 3 per cent fund</td>
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Total Trust Funds: 23,749,035.91, 1,340,764.64, 23,939,263.33, 22,619,447.17, 22,570,767.35, 1,618.92, 25,106,670.15, 1,089,444.46
### Appropriations from the general fund

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried over to surplus fund</th>
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<tbody>
<tr>
<td><strong>Balances June 30, 1930</strong></td>
<td><strong>Warrants-issued bonds</strong></td>
<td><strong>Checks-issued (see p. 7)</strong></td>
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<tr>
<td><strong>Appropriations</strong></td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<tr>
<td><strong>Indian Affairs—Continued</strong></td>
<td></td>
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<tr>
<td><strong>Interest accounts</strong> (permanent)—Continued</td>
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<tr>
<td><strong>Standing Rock Reservations</strong></td>
<td></td>
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</tr>
<tr>
<td>Standing Rock Reservation 3 per cent fund</td>
<td>No year</td>
<td>6,803.17</td>
<td>$982.08</td>
<td>1,564.48</td>
<td>1,476.29</td>
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<tr>
<td>Standing Rock Reservation 3 per cent fund, net Feb. 14, 1913</td>
<td>No year</td>
<td>7,344.90</td>
<td>2,606.63</td>
<td>6,390.59</td>
<td>4,810.31</td>
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<tr>
<td><strong>Tetonbridge consolidated fund</strong></td>
<td></td>
<td>1.00</td>
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</tr>
<tr>
<td><strong>Tonkawa fund</strong></td>
<td>No year</td>
<td>16.84</td>
<td></td>
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<td><strong>Tonkawa minors’ fund</strong></td>
<td>No year</td>
<td>6.65</td>
<td></td>
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<tr>
<td><strong>Uintah and White River</strong></td>
<td></td>
<td>1.00</td>
<td></td>
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<tr>
<td><strong>Standing Rock Reservations</strong></td>
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<td>6,803.17</td>
<td>$982.08</td>
<td>1,564.48</td>
<td>1,476.29</td>
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<tr>
<td>Standing Rock Reservation 3 per cent fund, net Feb. 14, 1913</td>
<td>No year</td>
<td>7,344.90</td>
<td>2,606.63</td>
<td>6,390.59</td>
<td>4,810.31</td>
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<tr>
<td><strong>Ute fund</strong></td>
<td>No year</td>
<td>20,938.47</td>
<td>924.96</td>
<td>3,410.63</td>
<td>3,340.25</td>
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<tr>
<td><strong>Uintah general fund</strong></td>
<td>No year</td>
<td>7.83</td>
<td>.75</td>
<td>3,410.63</td>
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<td><strong>Uintah school fund</strong></td>
<td>No year</td>
<td>1,266.82</td>
<td>.27</td>
<td>410.12</td>
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<td><strong>Ute 4 per cent fund</strong></td>
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<td>6,618.65</td>
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<td>210.48</td>
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</tr>
<tr>
<td><strong>Utes, Confederated Bands of 4 per cent fund, Southern Ute</strong></td>
<td>No year</td>
<td>25,836.41</td>
<td>4,762.31</td>
<td>3,232.47</td>
<td>3,232.47</td>
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<td>3,317.60</td>
<td>384.14</td>
<td>2,753.06</td>
<td>42.48</td>
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<td><strong>Ute 5 per cent fund, Uintah, etc.</strong></td>
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<td>17,978.66</td>
<td>157.32</td>
<td>5,684.51</td>
<td>10,170.21</td>
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<td>6,760.25</td>
<td>70.23</td>
<td>4,038.10</td>
<td>3,473.53</td>
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<td>1,068.21</td>
<td>7,163.21</td>
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<td><strong>Winnebago fund, Nebraska.</strong></td>
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<td>8,994.08</td>
<td>485.38</td>
<td>622.54</td>
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<td><strong>Winnebago fund, Wisconsin.</strong></td>
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<td>3,197.76</td>
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<td>951.14</td>
<td>951.14</td>
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<tr>
<td><strong>Yankton Sioux fund</strong></td>
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<td>3,314.64</td>
<td></td>
<td>3,314.64</td>
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<tr>
<td><strong>Total, Interest Accounts</strong></td>
<td></td>
<td>1,381,762.88</td>
<td>35,031.13</td>
<td>753,262.17</td>
<td>1,339,157.72</td>
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### Support of Indian Schools:

<table>
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<tr>
<th></th>
<th></th>
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<th></th>
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<th></th>
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<tbody>
<tr>
<td>1927</td>
<td>78,285.52</td>
<td>153,147.39</td>
<td>1927</td>
<td>78,285.52</td>
<td>153,147.39</td>
<td>153,147.39</td>
<td>150,000.00</td>
<td>5,080.00</td>
<td>258.00</td>
<td>6,131.36</td>
<td>4,500.00</td>
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<td>1928</td>
<td>2,419,200.00</td>
<td>2,396,607.59</td>
<td>2,265,997.91</td>
<td>22,592.41</td>
<td>131,099.88</td>
<td>22,592.41</td>
<td>148,510.54</td>
<td>144,020.40</td>
<td>144,020.40</td>
<td>148,040.78</td>
<td>144,774.71</td>
<td>144,774.71</td>
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</table>

1. Appropriation of $20,000 transferred to "Indian Service supply fund.
2. Exclusion of $12,900 transferred to "Contingent expenses, Department of the Interior, 1927.
3. Transferred from 1925 account.
4. Exclusive of $20,000 transferred to 1927-28 account.

---

**Notes:**
- Balance of $32,023.53 and $6,787.94 repayments transferred to 1925-1927 account.
- Exclusive of $4,600.45 transferred to 1925-1927 account.
- Includes $109,331.61 transferred from 1926 account and $48,002.45 from 1925-20 account.
- Certified claims.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>on books of Treasury</td>
<td>to credit of disbursing officers</td>
<td></td>
<td>on books of Treasury</td>
</tr>
<tr>
<td><strong>INDIAN AFFAIRS—continued</strong></td>
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<tr>
<td><strong>Support of Indian Schools—</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Continued</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Bismarck, N. Dak., dining room</td>
<td>No year</td>
<td>$4,763.72</td>
<td>$185.32</td>
<td>$185.32</td>
<td>$4,940.04</td>
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<tr>
<td>and kitchen</td>
<td></td>
<td></td>
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<tr>
<td>Carson City, Nev., rebuilding</td>
<td>No year</td>
<td>383.29</td>
<td>3.40</td>
<td>3.40</td>
<td>379.89</td>
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<td>dairy and horse barns</td>
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<td></td>
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<tr>
<td>Cherokee Orphan Training School,</td>
<td>No year</td>
<td>1,164.98</td>
<td>1,874.53</td>
<td>135.71</td>
<td>1,028.15</td>
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<td>Five Civilized Tribes, Oklahoma,</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dining hall and equipment</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Chilocco, Okla., rebuilding and</td>
<td>1924-25</td>
<td>83.17</td>
<td>575.81</td>
<td>306.00</td>
<td>269.81</td>
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<tr>
<td>remodeling horse barn</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Fort Totten, N. Dak.,</td>
<td>No year</td>
<td>15.83</td>
<td>15.83</td>
<td></td>
<td>15.83</td>
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<tr>
<td>barn</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fort Totten, N. Dak.,</td>
<td>No year</td>
<td>15.83</td>
<td>15.83</td>
<td></td>
<td>15.83</td>
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<tr>
<td>gymnium</td>
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<td></td>
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<tr>
<td>Greenville, Calif., repairs and</td>
<td>1927</td>
<td>22,000.00</td>
<td>21,780.00</td>
<td>21,507.47</td>
<td>220.00</td>
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<td>improvements</td>
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<tr>
<td>Pawnee, Okla., repairs</td>
<td>1927</td>
<td>542.75</td>
<td>500.00</td>
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<td>42.75</td>
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<tr>
<td>and improvements</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>500.00</td>
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<tr>
<td>Pierre, S. Dak., proceeds of</td>
<td>No year</td>
<td>5,000.00</td>
<td>8,541.00</td>
<td>4,206.36</td>
<td>793.64</td>
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<tr>
<td>school farm</td>
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<td></td>
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<td></td>
<td>5,777.32</td>
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<tr>
<td>Santa Fe, N. Mex., assembly</td>
<td>No year</td>
<td>40,000.00</td>
<td>39,600.00</td>
<td>35,312.46</td>
<td>400.00</td>
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<tr>
<td>hall and gymnasium</td>
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<td></td>
<td></td>
<td></td>
<td>4,287.54</td>
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<tr>
<td>Seneca Indian School, Waukeeta,</td>
<td>1927</td>
<td>4,592.93</td>
<td>637.31</td>
<td>367.45</td>
<td>269.85</td>
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<tr>
<td>Okla., repairs, improvements, etc.</td>
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<td></td>
<td></td>
<td>4,960.39</td>
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<tr>
<td>Sioux Reservation, N. Dak.,</td>
<td>No year</td>
<td>1,899.73</td>
<td>1,797.32</td>
<td>102.41</td>
<td>1,797.32</td>
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<tr>
<td>and S. Dak., buildings</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Tontah, Wis., rebuilding and</td>
<td>No year</td>
<td>4,592.93</td>
<td>637.31</td>
<td>367.45</td>
<td>269.85</td>
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<td>refurbishing school building</td>
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<td>4,960.39</td>
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<td>Walhpeton, N. Dak., school</td>
<td>No year</td>
<td>65.67</td>
<td>65.67</td>
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<td>65.67</td>
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<td>building</td>
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<td>Walhpeton, N. Dak., dairy</td>
<td>1924-25</td>
<td>55.54</td>
<td>4.47</td>
<td>4.47</td>
<td>51.07</td>
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<tr>
<td>herd</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Permanent and indefinite—</td>
<td></td>
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<td>Special funds—</td>
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<tr>
<td>Indian school improvements, act Apr. 21, 1904</td>
<td>No year</td>
<td>(a)</td>
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### Carlisle, Pa., Bradford R. Wood bequest

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$1,000.00</td>
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Less repayments per footnote...

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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$697,546.32</td>
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<tr>
<td>1926</td>
<td>$6,707.69</td>
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Total, Support of Indian schools...

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$690,838.63</td>
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<tr>
<td>1926</td>
<td>$323,077.73</td>
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<td>1927</td>
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<td>1928</td>
<td>$6,117,415.30</td>
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<td>1929</td>
<td>$6,138,458.81</td>
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<tr>
<td>1930</td>
<td>$260,815.88</td>
</tr>
<tr>
<td>1931</td>
<td>$262,246.34</td>
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<tr>
<td>1932</td>
<td>$302,035.22</td>
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### Miscellaneous expenses of Indian Service:

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<tr>
<td>1925</td>
<td>$11,486.28</td>
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<td>1926</td>
<td>$15,000.00</td>
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<td>1927</td>
<td>$16,250.00</td>
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Administration of affairs of Five Civilized Tribes, Oklahoma...

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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$67.60</td>
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<tr>
<td>1926</td>
<td>$67.60</td>
</tr>
<tr>
<td>1927</td>
<td>$11,418.68</td>
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Administration, Quapaw Agency (reimbursable)...

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$0.00</td>
</tr>
<tr>
<td>1926</td>
<td>$0.00</td>
</tr>
<tr>
<td>1927</td>
<td>$0.00</td>
</tr>
<tr>
<td>1928</td>
<td>$0.00</td>
</tr>
<tr>
<td>1929</td>
<td>$0.00</td>
</tr>
<tr>
<td>1930</td>
<td>$0.00</td>
</tr>
<tr>
<td>1931</td>
<td>$0.00</td>
</tr>
<tr>
<td>1932</td>
<td>$0.00</td>
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Advertising sale of Indian lands (reimbursable)...

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<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$500.00</td>
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<tr>
<td>1926</td>
<td>$196.27</td>
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<tr>
<td>1927</td>
<td>$260.07</td>
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Asylum for insane Indians, Canton, S. Dak...

<table>
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<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>$10,403.67</td>
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<tr>
<td>1926</td>
<td>$6,609.50</td>
</tr>
<tr>
<td>1927</td>
<td>$75,000.00</td>
</tr>
<tr>
<td>1928</td>
<td>$73,325.15</td>
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<tr>
<td>1929</td>
<td>$66,430.57</td>
</tr>
<tr>
<td>1930</td>
<td>$1,674.85</td>
</tr>
<tr>
<td>1931</td>
<td>$6,894.58</td>
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<tr>
<td>1932</td>
<td>$1,785.88</td>
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Asylum for insane Indians Canton, S. Dak.; well...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1925</td>
<td>$1,610.00</td>
</tr>
<tr>
<td>1926</td>
<td>$1,610.00</td>
</tr>
<tr>
<td>1927</td>
<td>$1,390.00</td>
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Bridge across Colorado River near Lee Ferry, Ariz. (reimbursable)...

<table>
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<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1926-27</td>
<td>$100,000.00</td>
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</tbody>
</table>

Bridges across Rio Grande within Chochiti and San Juan Pueblo Indian grants, N. Mex. (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>$22,679.09</td>
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Bridge across San Juan River near Bloomfield, N. Mex. (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1926-27</td>
<td>$6,620.00</td>
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</tbody>
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Canals and laterals, ceded portion of Wind River Reservation, Wyo. (reimbursable)...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>1925</td>
<td>$4,330.77</td>
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Cooledge Dam across canyon of Gila River near San Carlos, Ariz. (reimbursable)...

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<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>$725,000.00</td>
</tr>
<tr>
<td>1926-26</td>
<td>$210,482.22</td>
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Counsel for Pueblo Indians of New Mexico...

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tr>
<td>1925</td>
<td>$272.79</td>
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<tr>
<td>1926</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>1927</td>
<td>$3,000.00</td>
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</tbody>
</table>

---

1 **Balance of $739.61 transferred to Proceeds of lands and buildings, Rosebud Sioux Indians, S. Dak., act Feb. 14, 1926, trust fund.**

2 **Balance of $210,082.69 and $399.33 repayments transferred to 1925-1927 account.**
Expenditures, balances, etc. — Continued

Funds available in 1927 | Amount carried to surplus fund | Balances June 30, 1927
--- | --- | ---
| On books of Treasury | To credit of disbursing officers | On books of Treasury | To credit of disbursing officers | June 30, 1927

| Appropriations from the general fund | Fiscal year | Balances June 30, 1926 | Appropriations | Balances June 30, 1926 | Appropriations | Expenditures in 1927 | Amount carried to surplus fund | On books of Treasury | To credit of disbursing officers | Expenditures in 1927 | Amount carried to surplus fund | On books of Treasury | To credit of disbursing officers | June 30, 1927 |
--- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

**INDIAN AFFAIRS—continued**

**Miscellaneous expenses of Indian Service—Contd.**

- Court costs, etc., in suits of Indian allottees, Five Civilized Tribes.
  - No year. $500.00 $70,000.00 $62,907.98 $61,566.98 7,092.02 $1,341.00
  - 1921 10,768.08 8.78 8.78 8.78

- Appropriations of deceased Indian allottees.
  - 1927 12,386.17 $3,549.54 $2,234.51 22.95 $10,745.13 14,717.68
  - 1925 10,768.08 8.78 8.78 8.78

- Disposition of affairs of Eastern Band of Cherokees in North Carolina.
  - 1922 6,872.91 1,047.12 8,000.00 5,262.83 3,551.59 2,737.17 1,711.24
  - 1926 8,150.98 5,784.97 5,784.97 2,366.01

- Diversion dam, Gila River Reservation, Ariz. (reimbursable).
  - No year. $500.00
  - 1924-25 8,150.98 5,784.97 5,784.97 2,366.01

- Diversion dam and distribution and drainage system, Yakima Reservation, Wash. (reimbursable).
  - 1926 2,001.91 1,981.44 614.19 2,595.63 1,950.56 1,387.72
  - 1925 2,033.21 82.71 82.71 82.71

- Drainage assessments, Absentee Shawnee allottees, Oklahoma (reimbursable).
  - 1927 1,200.00 1,200.00 996.83 203.17

- Drainage assessments Paiute Indian lands, Newlands project, Nevada (reimbursable).
  - 1927 2,500.00 2,500.00 2,500.00

  - 1925 1,707.51 72.96 72.96 72.96

- Education of Choctaws in Mississippi.
  - 1925 2,117.87 2,250.83
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<thead>
<tr>
<th>Description</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
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<td>Education Sioux Nation, South Dakota</td>
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<td>1926-27</td>
<td>3,067.55</td>
<td>45,716.30</td>
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<td>Improvement, maintenance, and operation, irrigation system, Laguna Pueblo, N. Mex. (reimbursable)</td>
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<td>3,960.00</td>
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<td>Improvement, maintenance and operation, irrigation system, Pyramid Lake Reservation, Nev. (reimbursable)</td>
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<td>1,502.65</td>
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*Balance of $6,456.07 transferred to "Maintenance, repairs and operation, diversion dam, Gila River Reservation, Ariz. (reimbursable), 1927."
### INDIAN AFFAIRS—continued

**Miscellaneous expenses of Indian Service—Contd.**

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
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<tr>
<td>No year</td>
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<tr>
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<td>1927</td>
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<td>58.91</td>
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<td>114,963.74</td>
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<td>4,554.52</td>
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<td>Irrigation, Indian lands, Yuma reclamation project, California and Arizona (reimbursable)</td>
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<td>35,000.00</td>
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<td>Irrigation, Indian reservations (reimbursable)</td>
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<td>155,000.00</td>
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<td>150,000.00</td>
<td>139,904.04</td>
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**Expenditures, balances, etc.—Continued**

[Repayments to appropriations in excess of expenditures are printed in italics]
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<td>Irrigation systems, Flathead Reservation, Mont. (reimbursable)</td>
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<td>874.35</td>
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<td>874.35</td>
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<td>Irrigation system, Fort Hall Reservation, and ceded lands, Idaho.</td>
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<td>600.00</td>
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<td>.92</td>
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<td>313.79</td>
<td>167.79</td>
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* Transferred from 1927 account.  
* See note 20.  
* Includes $37,432.92 transferred from 1925 account and $2,547.08 from 1924 account.  
* See note 22.
## INDIAN AFFAIRS—Continued

### Miscellaneous expenses of Indian Service—Contd.

**Irrigation system.** Wind River diminished reservation and ceded lands, Wyoming (reimbursable).

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>1927</td>
<td>Balances June 30, 1926</td>
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<tr>
<td>1926</td>
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<td>1925</td>
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### Judgments, Court of Claims, Indians, act of Jan. 22, 1923

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td>1927</td>
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### Lands and improvements for Choctaws in Mississippi

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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<tbody>
<tr>
<td>1927</td>
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<tr>
<td>1926</td>
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<td>1925</td>
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### Lands and water rights for Navajos, Arizona, and New Mexico

<table>
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<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
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### Other entries

- Repayments to appropriations in excess of expenditures are printed in italics.
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<th>1924</th>
<th>1923</th>
<th>1922</th>
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<td>Land for Temoak Indians, Ruby Valley, Nev.</td>
<td>25,000.00</td>
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<td>Wash. (reimbursable).</td>
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<td>Maintenance and operation, irrigation systems, Blackfeet Reservation, Mont.</td>
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<tr>
<td>(reimbursable).</td>
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<td>Maintenance and operation, irrigation systems, Crow Reservation, Mont.</td>
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<tr>
<td>(reimbursable).</td>
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<td>Maintenance and operation, irrigation systems, Flathead Reservation, Mont.</td>
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<td>(reimbursable).</td>
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<td>Maintenance and operation, irrigation systems, Fort Belknap Reservation,</td>
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<td>Maintenance and operation, Port Hall irrigation system, Idaho.</td>
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<td>Maintenance and operation, irrigation systems, Fort Peck Reservation, Mont.</td>
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<td>Amount carried to surplus fund</td>
<td>On books of Treasury</td>
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<tr>
<td>Maintenance and operation, pumping plants, San Xavier Reservation, Ariz. (reimbursable)</td>
<td>1927</td>
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<td>135.57</td>
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Certified claims.

| Maintenance and operation, Wapato irrigation and drainage system (reimbursable) | 1927 | 6,000.00 | 5,003.62 | 3,889.06 | 996.38 | 1,114.56 |

Maintenance, repairs, and operation, diversion dam, Gila River Reservation, Ariz. (reimbursable) | 1927 | $6,455.07 | 6,382.56 | 6,129.97 | 72.51 | 252.00 |

Operation and maintenance of reservoirs, Yakima Reservation, Wash. | 1927 | 11,000.00 | 11,000.00 | 11,000.00 | | |

| Payment to | Absentee Shawnees, for lands | No year | 2,866.42 | | | |
| Certain Sioux Indians of South Dakota for horses destroyed | 1926 | 15,345.00 | 15,345.00 | 15,345.00 | | |
| Clallam Indians, Washington | 1926 | $3,610.83 | 208,753.37 | 2,167.80 | 206,585.57 | 5,778.63 |
| Cheyenne and Arapahoes in Oklahoma | No year | 244.28 | | | | 244.28 |
| Chippewas of Lake Superior and the Mississippi | No year | 825.97 | | | | 825.97 |
| Chippewas of Minnesota, for damages | No year | 2,565.85 | | | | 2,565.85 |
| Gagnon & Co. (Inc.) | 1926 | 3,592.00 | 3,592.00 | 3,592.00 | | |
| Indians of Colville Reservation, Wash., for lands | No year | 10,297.19 | | | 144.12 | 144.12 | 10,441.31 |
| Indians of Fort Berthold Reservation, N. Dak., for lands | No year | 1,265.20 | | | | 1,265.20 |
| Indians at Fort Belknap Reservation, Mont., for lands | No year | 70,332.76 | 628.96 | 19,439.09 | 19,467.83 | 50,893.87 | 600.22 |
| Indians of Klamath Agency, Oreg. | No year | 3,653.20 | | | | 3,653.20 |
| Indians of Klamath Agency, Oreg., for lands conveyed to the California & Oregon Land Co. | No year | 29,833.88 | | | 294.67 | 294.67 | 30,128.55 |
| Indians of Round Valley Reservation, Calif., for lands | No year | 503.50 | | | | 503.50 |
| Kickapoos in Kansas | No year | 56.89 | | | | 56.89 |
| O. H. Lipp | 1926 | 901.55 | | | | 901.55 |
| Loyal Creeks and freedmen | No year | 7,303.35 | | | | 7,303.35 |
| Nez Perces of Idaho | No year | 477.00 | | | | 477.00 |
| Potawatomi, Indians of Michigan | No year | 1,439.97 | | | | 1,439.97 |

* Transferred from "Diversion dam, Gila River Reservation, Ariz. (reimbursable)."

** Exclusive of $172,635.80 transferred to "Clallam minors' per cent fund, trust fund."
### Expenses, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Appropriations from the general fund</strong></td>
<td><strong>Balances June 30, 1926</strong></td>
<td><strong>To credit of disbursing officers</strong></td>
</tr>
<tr>
<td><strong>On books of Treasury</strong></td>
<td><strong>To credit of disbursing officers</strong></td>
<td><strong>On books of Treasury</strong></td>
</tr>
<tr>
<td><strong>Indian Affairs—continued</strong></td>
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<td></td>
</tr>
<tr>
<td><strong>Miscellaneous expenses of Indian Service—continued</strong></td>
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<tr>
<td>Payment to—Continued.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scouts and soldiers of Sisseton, Wahpeton, Medical Lake, and Wapakona, and Wapato Sioux</td>
<td>No year.</td>
<td>$2,103.91</td>
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<tr>
<td>Sioux of Rosebud Reservation, for lands.</td>
<td>No year.</td>
<td>238.50</td>
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<tr>
<td>Stevens and Ferry Counties, Wash.</td>
<td>No year.</td>
<td>365.32</td>
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<td>Stockbridge and Munsee Indians, Wisconsin</td>
<td>No year.</td>
<td>47,815.02</td>
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<td>John Terhorst, Bernard Tanner, and estate of Simon Desmuck (reimbursable)</td>
<td>1926</td>
<td>9,788.00</td>
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<tr>
<td>Tillamooks and other Indians of Oregon.</td>
<td>No year.</td>
<td>3,358.72</td>
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<tr>
<td>Uintah and White River Utes, for lands.</td>
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<td>488.82</td>
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<tr>
<td>Western Miamis</td>
<td>No year.</td>
<td>474.28</td>
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<tr>
<td>Yakima Nation</td>
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<td>Preservation of records, office of superintendent of Five Civilized Tribes, Muskogee, Okla.</td>
<td>1927</td>
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<td>Probate attorneys, Five Civilized Tribes, Oklahoma</td>
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<td>38,000.00</td>
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<td>34,287.62</td>
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<tr>
<td>Purchase of allotments for Wisconsin Band of Potawatomi Indians, Wisconsin and Michigan (reimbursable)</td>
<td>No year.</td>
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<tr>
<td>Purchase of implements, etc., for Indians of Fort Belknap Reservation, Mont. (reimbursable)</td>
<td>No year.</td>
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### Purchase of lands for landless Indians in California

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<th>Year</th>
<th>No.</th>
<th>1924-27</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
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<td>2,698.72</td>
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<td>13,150.00</td>
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### Reclaiming lands, Lummi Reservation, Wash. (reimbursable)

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<th>1926</th>
<th>1925</th>
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### Reclamation and maintenance charges, Paiute Indian lands, Newlands project, Nevada (reimbursable)

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<th>1926</th>
<th>1925</th>
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<tr>
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### Relief and settlement of Apache Indians held as prisoners of war at Fort Sill, Okla.

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<th>1925</th>
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<td>1,481.23</td>
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### Relief of dispossessed Indian allottees, Nisqually Reservation, Wash.

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### Rebuilding and reequipping dairy barn, Fort Hall Reservation, Idaho.

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<td>41,944.33</td>
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### Relieving distress and prevention, etc., of diseases among Indians.

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### Repairs to irrigation systems and flood protection of irrigable lands, Pueblos in New Mexico.

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### Roads and bridges, Mescalero Reservation, N. Mex. (reimbursable)

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### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

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<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td></td>
<td>Appropriations on books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>Appropriations from the general fund</strong></td>
<td><strong>Balances June 30, 1926</strong></td>
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<td>INDIAN AFFAIRS—continued</td>
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<tr>
<td>Roads and bridges, Shoshone Reservation, Wyo. (reimbursable)</td>
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<td>Satur irrigation project, Yakima Reservation, Wash. (reimbursable)</td>
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*Account transferred and stated under "Salaries, current and contingent expenses."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>INDIAN AFFAIRS—continued</td>
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<td>Miscellaneous expenses of Indian Service—Continued</td>
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<td>Special funds—Continued.</td>
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**SUMMARY**

**DEPARTMENT OF JUSTICE**

**SALARIES, ETC.**

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<th>Salaries, Department of Justice</th>
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<th>1925</th>
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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 494.

2 Exclusive of investments of Indian money in securities held by the Treasurer of the United States, disbursing officers of the Department of the Interior, and funds in other depositories than the Treasury of the United States.

3 For statement and analysis of this account see p. 398.
<table>
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<td>Year</td>
<td>Enforcement of antitrust laws</td>
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<td>Enforcement of acts to regulate commerce</td>
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1 Excludes amount transferred to "Civil service retirement and disability fund," p. 404. Includes $35,000 transferred from "Printing and binding, Supreme Court, 1927."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics.]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available to 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Balances June 30, 1926</td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td>CONTINGENT EXPENSES—continued</td>
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<td>Permanent and indefinite:</td>
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<td>Refunding moneys erroneously received and covered into the Treasury</td>
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<td>100,000.00</td>
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<td>Less repayments transferred per footnotes</td>
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<td>4,236,433.72</td>
<td>4,318,403.28</td>
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#### JUDICIAL

| United States Supreme Court:       |            |                      |                      |                               |                       |
| Salaries, Supreme Court            | 1927       | 240,546.00           | 240,500.00           | 233,238.25                    | 46.00                 |
|                                     | 1926       | 17,570.00            | 1,008.49             | 1,008.49                      | 8,578.49              |
|                                     | 1925       | 18,443.09            |                      |                               |                       |
|                                     |            | 239,491.51           | 233,238.25           |                               |                       |
| Salary, reporter of Supreme Court  | 1927       | 8,000.00             | 7,999.96             | 7,333.20                      | .04                   |
| Salaries and expenses, reporter of Supreme Court | 1927 | (I) | 112.22 | 949.99 | 112.22 |
|                                     | 1926       | 1,062.21             | 76.04                |                               |                       |
|                                     |            | 188.26               | 949.99               |                               |                       |
| Miscellaneous expenses, Supreme Court | 1927 | 18,874.00 | 15,000.00 | 14,239.42 | 3,874.00 |

### RECEIPTS AND EXPENDITURES, 1927

- **Justice Department**: 684,871.21, 236,771.35, 4,236,433.72, 4,318,403.28, 4,323,990.00, 156,070.41, $446,881.24, $231,184.63
- **United States Supreme Court**: 240,546.00, 240,500.00, 233,238.25, 46.00, 8,578.49
- **Salary, reporter of Supreme Court**: 8,000.00, 7,999.96, 7,333.20, .04, 666.70
- **Salaries and expenses, reporter of Supreme Court**: 112.22, 949.99, 112.22, 76.04, 949.99
- **Miscellaneous expenses, Supreme Court**: 18,874.00, 15,000.00, 14,239.42, 3,874.00, 760.58
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<th>1925</th>
<th>1924</th>
<th>1923-25</th>
<th>1923-24</th>
<th>1922-24</th>
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<td>$96,000.00</td>
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1 Excluding an amount transferred to "Civil service retirement and disability fund," p. 404.
2 Includes $3,500 transferred from "Salaries and expenses, reporter of Supreme Court, 1927."
3 Transferred from "Salaries and expenses, reporter of Supreme Court, 1922."
4 Appropriation of $11,500 transferred to accounts as follows:
5 Salaries, Supreme Court, 1927. $3,500
6 Salary, reporter of Supreme Court, 1927. $8,600
7 Appropriation for 1927 included in "Salaries, Court of Claims, 1927."
8 Excluding an amount transferred to "Printing and binding, Department of Justice and courts, 1927."
9 Transferred from 1923-24 account.
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<tr>
<th>Fiscal Year</th>
<th>Appropriations from the general fund</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balance June 30, 1927</th>
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<tr>
<td></td>
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<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>Salaries, judges, and justices, Territory of Hawaii</td>
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<td>Salaries, fees, and expenses of marshals, United States courts</td>
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<td>1921 and prior.</td>
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<tr>
<td>Certified claims.</td>
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(continued)
### Salaries and expenses of district attorneys, United States courts

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<th>Year</th>
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<th>Pay</th>
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### Pay of regular assistant attorneys, United States courts

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<th>Year</th>
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<th>Pay</th>
<th>Pay</th>
<th>Pay</th>
<th>Pay</th>
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### Pay of special assistant attorneys, United States courts

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### Pay of bailiffs, etc., United States courts

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<th>Pay</th>
<th>Pay</th>
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### Salaries and expenses of clerks, United States courts

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### Fees of commissioners, United States courts

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2. Transferred from "Investigation and prosecution of war frauds, 1926-27."
3. Debit balance.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<tr>
<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
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### RECEIPTS AND EXPENDITURES, 1927

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### Penal and Correctional Institutions

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### United States Penitentiary, Leavenworth, Kans.

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### United States Penitentiary, Leavenworth, Kans., Site

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### Notes

2. Debit balance.
3. Transferred from 1926-27 account, exclusive of $120,000 transferred to "Civil service retirement and disability fund," p. 404.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Checks-issued basis (see p. 7)</td>
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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
2 Included in amount transferred to "Civil service retirement and disability fund," p. 404.
3 Transferred from "Civil service retirement and disability fund," p. 404.
4 Transferred from "Federal Industrial Institution for Women, construction, 1927."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
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1 Includes $13,500 transferred from "Expenses of regulating immigration, 1927."
3 Exclusive of $13,500 transferred to "Contingent expenses, Department of Labor, 1927."

189
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
**Expenditures, balances, etc.—Continued**

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>Permanent and indefinite—Continued.</td>
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**OFFICE OF THE SECRETARY**

**Salaries, Office of Secretary of the Navy.**

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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>sation act, Navy Department</td>
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1 Exclusive of amount transferred to Civil service retirement and disability fund, p. 404.
2 Transferred from "Naval supply account fund."
3 Provided for under "Salaries, Office of Naval Records and Library, 1927," and "Contingent expenses, Navy Department, 1927."
4 Account transferred and stated under Office of the Secretary.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
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<td>BUREAU OF NAVIGATION—continued</td>
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<td>Instruments and supplies</td>
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<td>1925</td>
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<td>1922</td>
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<td>Year</td>
<td>Ocean and lake surveys</td>
<td>Outfits on first enlistment</td>
<td>Recreation for enlisted men, Navy</td>
<td>Transportation</td>
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<td>87.68</td>
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<tr>
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<td>88.13</td>
<td>87.68</td>
<td>473.93</td>
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</table>

- **Note:** Excludes amount transferred to "Civil service retirement and disability fund," p. 401.

- **Note:** Transferred from "Naval supply account fund."

- **Note:** Balance returned to "Naval supply account fund."
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>BUREAU OF NAVIGATION—continued</td>
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<td>Salaries, Nautical Almanac Office</td>
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<td>30,281.04</td>
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<td>466.78</td>
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<td>Permanent and indefinite:</td>
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<td>Naval Home, Philadelphia, Pa</td>
<td>1927</td>
<td>164,350.00</td>
<td>147,695.87</td>
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<td>20,224.11</td>
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<td>1925</td>
<td>(1)</td>
<td>273,403.44</td>
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<td>Special fund—</td>
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<td>Navy fines and forfeitures No year</td>
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<td>1,228,272.85</td>
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<td>800,530.70</td>
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<td></td>
<td>1925</td>
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<td>Less balances of $21.60 on 1919 and prior and 1920 accounts transferred to &quot;Naval supply account fund&quot;</td>
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<td>21.60</td>
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<td>Total, Bureau of Navigation</td>
<td>4,860,201.85</td>
<td>12,700,202.35</td>
<td>11,586,876.78</td>
<td>11,574,731.43</td>
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<td>Salaries, Bureau of Engineering</td>
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<td>1925</td>
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### Engineering

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<th>Year</th>
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<td>1926</td>
<td>2,340,011.65</td>
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<td>1925-26</td>
<td>127,006.13</td>
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<td>1924</td>
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<tr>
<td>1922</td>
<td>110,781.91</td>
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<tr>
<td>1919</td>
<td>110,781.91</td>
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<td>1917-18</td>
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**Certified claims:**

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**Engineering (transfer to Department of Commerce, Bureau of Standards):**

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<tr>
<td>Apr. 29, 1926</td>
<td>2,500.00</td>
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<td>Feb. 27, 1925</td>
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<td>May 1, 1920</td>
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**Engineering (transfer to Department of Commerce, Bureau of Mines):**

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<td>June 5, 1924</td>
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**Engineering (transfer to Department of the Interior, Geological Survey):**

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<td>2,107.70</td>
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<td>May 1, 1920</td>
<td>335.57</td>
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**Engineering experimental station, Annapolis, Md.:**

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<th>Amount</th>
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<td>1927</td>
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<td>1925</td>
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**Total, Bureau of Engineering:**

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<td>19,611,647.29</td>
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<td>19,348,402.10</td>
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**BUREAU OF CONSTRUCTION AND REPAIR**

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<th>Amount</th>
<th>Notes</th>
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**Salaries, Bureau of Construction and Repair:**

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<td>318,833.92</td>
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**Notes:**

- Transferred from "Naval supply account fund.
- Balance returned to "Naval supply account fund.
- Transferred from "Civil service retirement and disability fund." p. 404.
- Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Balances June 30, 1926</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td></td>
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<td>BUREAU OF CONSTRUCTION AND REPAIR—continued</td>
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<td>$82,002.07</td>
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<td>1923</td>
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<td>1922</td>
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<td></td>
<td></td>
<td></td>
<td>25.77</td>
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</tr>
<tr>
<td>Construction and repair</td>
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<td>1,700.00</td>
<td>50.00</td>
<td>$142.75</td>
</tr>
<tr>
<td>(transfers to Department of Commerce, Bureau of Standards):</td>
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<td>326.07</td>
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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 404.

*Excluded from "Civil service retirement and disability fund," p. 404.

*Balance transferred from "Civil service retirement and disability fund," p. 404.

*Balance transferred from "Civil service retirement and disability fund," p. 404.
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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[Numbers in italics indicate repayments to appropriations in excess of expenditures.]
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|                | 768,035.74 | 6,356.32 | 6,356.32 | 774,392.06 | 4,105.99 |      |
| **Reserve material, Navy** | No year |      |      |      |      |      |
| **Permanent and indefinite** | No year |      |      |      |      |      |
| **Navy pension fund, interest** | No year |      |      |      |      |      |

* Excludes amounts transferred to "Civil service retirement and disability fund," p. 494.

* Transferred from "Naval supply account fund.

* Balance returned to "Naval supply account fund.

* Balance transferred to "Navy supply account fund.

* Returned from same object under War Department.

* See note 29.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
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<td>BUREAU OF MEDICINE AND SURGERY</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries, Bureau of Medicine and Surgery.</td>
<td>1927</td>
<td>1,070.78</td>
<td></td>
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<tr>
<td></td>
<td>1926</td>
<td>73,400.00</td>
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<tr>
<td></td>
<td>1925</td>
<td>72,500.00</td>
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</tr>
<tr>
<td>Bringing home remains of officers, etc., Navy Department. Certified claims.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
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</tr>
<tr>
<td>Care of the dead, Bureau of Medicine and Surgery.</td>
<td>1927</td>
<td>90,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1926</td>
<td>48,448.07</td>
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</tr>
<tr>
<td></td>
<td>1925</td>
<td>1,937.00</td>
<td></td>
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</tr>
<tr>
<td>Care of hospital patients. Certified claims.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1927</td>
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<td>$48,448.07</td>
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<tr>
<td>1925</td>
<td>$1,937.00</td>
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RECEIPTS AND EXPENDITURES, 1927
### Contingent

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1926</td>
<td>109,958.26</td>
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<tr>
<td>1925</td>
<td>88,276.46</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>95,809.72</td>
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<tr>
<td>1926</td>
<td>58,544.71</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>66,849.72</td>
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<tr>
<td>1926</td>
<td>58,316.46</td>
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### Medical Department

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1927</td>
<td>1,920,287.51</td>
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<tr>
<td>1926</td>
<td>1,920,287.51</td>
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</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>58,544.71</td>
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<td>1926</td>
<td>75,922.38</td>
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### Naval hospitals

<table>
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<tr>
<th>Year</th>
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<td>1927</td>
<td>1,006,557.98</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>1,078,632.22</td>
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<td>1926</td>
<td>1,078,632.22</td>
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### Total, Bureau of Medicine and Surgery

<table>
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<th>Year</th>
<th>Amount</th>
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<tr>
<td>1925</td>
<td>4,756,900.90</td>
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<td>1926</td>
<td>3,151,041.00</td>
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### Navy Department—continued

**Marine Corps**

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1919</td>
<td>1,460.55</td>
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<td>1920</td>
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**Maintenance, Quartermaster's Department**

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1919</td>
<td>427.40</td>
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**Pay**

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<td>1919</td>
<td>36.49</td>
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**Total, Marine Corps**

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tr>
<td>1919</td>
<td>4,907.39</td>
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<td>1920</td>
<td>4,907.39</td>
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### Increase of the Navy

<table>
<thead>
<tr>
<th>Year</th>
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<tbody>
<tr>
<td>1919</td>
<td>5,000,000.00</td>
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</tbody>
</table>

### Total debts transferred to naval accounts...

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,109,500.01</td>
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</table>

### The credits, amounting to $104,501.35, were transferred from the following appropriations:

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Bureau of Navigation:</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Subsies, Hydrographic Office</td>
<td>20,000</td>
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</tbody>
</table>

### Total, Bureau of Navigation

<table>
<thead>
<tr>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>21,000</td>
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### Bureau of Engineering

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1919</td>
<td>3,339.39</td>
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</table>

### Bureau of Ordnance

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1919</td>
<td>16,808.89</td>
</tr>
<tr>
<td>1920</td>
<td>16,808.89</td>
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</tbody>
</table>

### Total, Bureau of Ordnance

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>33,177.78</td>
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</table>

### Bureau of Supplies and Accounts

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1919</td>
<td>10,956.50</td>
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<tr>
<td>1920</td>
<td>10,956.50</td>
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</table>

### Maintenance

<table>
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<tr>
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<th>Amount</th>
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<tr>
<td>1919</td>
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<td>60.91</td>
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### Pay of the Navy

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<th>Amount</th>
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</thead>
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<tr>
<td>1919</td>
<td>1,367.13</td>
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<td>1920</td>
<td>1,367.13</td>
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</table>

### Provisions, Navy

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1919-20</td>
<td>443.72</td>
</tr>
<tr>
<td>1917-19</td>
<td>4,008.12</td>
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</table>

### Total, Bureau of Supplies and Accounts

<table>
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<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>15,027.05</td>
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### Bureau of Aeronautics

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1919</td>
<td>94,230.20</td>
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### Maintenance, Quartermaster's Department

<table>
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</thead>
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<tr>
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<td>4.35</td>
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### Pay

<table>
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<th>Year</th>
<th>Amount</th>
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<td>1919</td>
<td>71.00</td>
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<tr>
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<td>71.00</td>
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### Total, Marine Corps

<table>
<thead>
<tr>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>121.04</td>
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</table>

### Total credits transferred from naval accounts

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>134,501.35</td>
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</tbody>
</table>

---

46 Includes $34,283.27 transferred from "Naval supply account fund."

47 Represents allotment of Navy pay under the war risk insurance act.

48 Includes $1,000,000 transferred from "Navy fines and forfeitures" and $2,13,421 returned from same object under War Department and excludes $485.86 transferred to "Civil service retirement and disability fund."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in *italics*]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>BUREAU OF YARDS AND DOCKS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries, Bureau of Yards and</td>
<td>1927</td>
<td>$1,164.42</td>
<td>$238,000.00</td>
<td>$237,000.00</td>
<td>$236,373.14</td>
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<tr>
<td>Docks</td>
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<td>1,674.64</td>
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<td></td>
<td>1925</td>
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<td></td>
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</tr>
<tr>
<td>Contingent</td>
<td>1927</td>
<td>37,745.74</td>
<td>125,000.00</td>
<td>121,136.96</td>
<td>121,136.96</td>
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<td></td>
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<td>42,885.00</td>
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<td>670,882.18</td>
<td>670,882.18</td>
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<tr>
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<td>1925</td>
<td>10.12</td>
<td>25,618.89</td>
<td>25,345.50</td>
<td>25,345.50</td>
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<td>Maintenance, Bureau of Yards and</td>
<td>1927</td>
<td>7,000.00</td>
<td>7,360.00</td>
<td>6,730,272.51</td>
<td>6,730,272.51</td>
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<td>670,882.18</td>
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<td>32,529.32</td>
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<td>10.12</td>
<td>141.96</td>
<td>141.96</td>
<td>141.96</td>
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<td>Maintenance, Bureau of Yards and</td>
<td>1922</td>
<td>Certifed claims.</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
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<tr>
<td>To War Department</td>
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<td></td>
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<tr>
<td>Bridge, navy yard, Portsmouth</td>
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<td>41,473.11</td>
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<tr>
<td>Deposits for coal</td>
<td></td>
<td>10,377.74</td>
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<tr>
<td>Improvements at ordinance stations</td>
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<td>291,191.44</td>
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<tr>
<td>Marine barracks</td>
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<td>42,180.42</td>
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</tr>
<tr>
<td>Quantico, Va</td>
<td></td>
<td>41.39</td>
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</tr>
<tr>
<td>San Diego, Calif</td>
<td></td>
<td>16,032.00</td>
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<tr>
<td>Marine recruiting station</td>
<td></td>
<td>329,203.33</td>
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<tr>
<td>Port Royal, S. C.</td>
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<td>35,000.00</td>
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<td>Naval air station site, Cape May, N.</td>
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<td>329,203.33</td>
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<tr>
<td>J</td>
<td></td>
<td>16,032.00</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Naval aeronautic station, Pensacola</td>
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<td>35,000.00</td>
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<tr>
<td>Florida</td>
<td></td>
<td>329,203.33</td>
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<td>Naval ammunition depots:</td>
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<tr>
<td>Port Lafayette, N. Y.</td>
<td></td>
<td>20,000.00</td>
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</tr>
<tr>
<td>Port Mifflin, Pa</td>
<td></td>
<td>25,000.00</td>
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<tr>
<td>Lake Denmark, N. J.</td>
<td></td>
<td>5,887.40</td>
<td></td>
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</tr>
<tr>
<td>Pearl Harbor, Hawaii</td>
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<td>25,013.69</td>
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<tr>
<td>Puget Sound, Wash</td>
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<td>6,557.49</td>
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<td></td>
</tr>
<tr>
<td>Naval base, San Diego, Calif</td>
<td></td>
<td>100,000.00</td>
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<tr>
<td>Naval coal depot, Melville Station, R.</td>
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<td>15,000.00</td>
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<tr>
<td>Naval fuel depot:</td>
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<td>17,796.96</td>
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<tr>
<td>San Diego, Calif</td>
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<td>60,000.00</td>
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BUREAU OF NAVAL WAYS AND DEPOTS
<table>
<thead>
<tr>
<th></th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
<th>1931</th>
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<tbody>
<tr>
<td>Naval operating base, Hampton Roads, Va.</td>
<td>No year</td>
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<td>141.21</td>
<td>141.21</td>
<td>8,155.56</td>
<td>89,648.20</td>
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<tr>
<td>Naval proving ground, Indian-head, Md.</td>
<td>No year</td>
<td>2,322.77</td>
<td>133.08</td>
<td>133.08</td>
<td>2,189.69</td>
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<tr>
<td>Naval supply depot, Brooklyn, N. Y.</td>
<td>No year</td>
<td>330,000.00</td>
<td>329,589.49</td>
<td>329,589.49</td>
<td>410.51</td>
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<tr>
<td>Naval training camps.</td>
<td>No year</td>
<td>179,904.59</td>
<td>16,408.50</td>
<td>16,408.50</td>
<td>163,496.09</td>
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</tr>
<tr>
<td>Hospitals and medical supply depots.</td>
<td>No year</td>
<td>53,634.31</td>
<td>4,150.00</td>
<td>4,150.00</td>
<td>49,484.31</td>
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</tr>
<tr>
<td>Naval hospital:</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Fort Lyon, Colo.</td>
<td>No year</td>
<td>4,782.38</td>
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<tr>
<td>San Diego, Calif.</td>
<td>No year</td>
<td>51,887.10</td>
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<td>4,782.38</td>
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<tr>
<td>Washington, D. C.</td>
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<td>Naval magazine:</td>
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<tr>
<td>Dover, N. J.</td>
<td>No year</td>
<td>5,333.34</td>
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<tr>
<td>Fort Mifflin, Pa.</td>
<td>No year</td>
<td>298,936.00</td>
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<tr>
<td>Navy yard:</td>
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</tr>
<tr>
<td>Boston, Mass.</td>
<td>No year</td>
<td>239,241.20</td>
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</tr>
<tr>
<td>Charleston, S. C.</td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1926</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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**General expenses, Marine Corps.**

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**Total, Naval Academy.**

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**Pay.**

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**Total, Navy.**

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2. Transferred from "Naval supply account fund."
3. Balance returned to "Naval supply account fund."
4. Transferred from 1926 account.
5. Includes $817,500 transferred to "Navy retirement and disability fund."
6. Department of Commerce and War Department.
7. Transferred from same object under Department of Agriculture, Department of Commerce, and War Department.
8. Excludes $1,703.26 transferred to "Civil service retirement and disability fund."
9. Excludes $3,457.75 transferred to "Civil service retirement and disability fund."
10. Excludes $21,500 transferred to same object under Civil Service Retirement and Disability Fund.
11. Excludes $1,460.55 transferred to same object under Navy Department.
12. Excludes $3,191.50 transferred to same object under Civil Service Retirement and Disability Fund.
13. Excludes $2,604.80 transferred to same object under Civil Service Retirement and Disability Fund.
14. Excludes $1,460.55 transferred to same object under Navy Department.
15. Excludes $3,457.75 transferred to "Civil service retirement and disability fund."
16. Excludes $21,500 transferred to same object under Civil Service Retirement and Disability Fund.
17. Excludes $817,500 transferred to "Civil service retirement and disability fund."
18. Excludes $3,191.50 transferred to same object under Civil Service Retirement and Disability Fund.
### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Balance as of June 30, 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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<td>Checks-issued basis (see p. 7)</td>
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<td>Pay of civil employees, Marine Corps...</td>
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Permanent and indefinite:

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<th>Description</th>
<th>Balance</th>
<th>Pay of Marine Corps,</th>
<th>Deposit fund No yetfr.</th>
<th>Naval Corps,</th>
<th>Decrease of the Navy $8,474,921.40</th>
<th>Increase of the Navy $1,000,000.00</th>
<th>Total, Marine Corps</th>
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<td>183,365.22</td>
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<td>Marine Corps allotments to Veterans Bureau act Oct 6, 1917. No year.</td>
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<td>1,858.35</td>
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<td>Less balance of $121.04 transferred to &quot;Civil service retirement and disability fund.&quot;</td>
<td>6,342,148.19</td>
<td>121.04</td>
<td>23,440,995.44</td>
<td>23,165,123.44</td>
<td>644,068.89</td>
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Increase of the Navy

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<th>Increase of the Navy $1,000,000.00</th>
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<td>261,993.88</td>
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<td>Increase of the Navy, armor, armament, and ammunition. No year.</td>
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<td>Increase of the Navy, construction and machinery.</td>
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<td>Naval emergency fund.</td>
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### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
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<td>No</td>
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<td>18,554.76</td>
<td>$189,745.95</td>
</tr>
<tr>
<td>enemies' vessels</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Navy pension fund, principal</td>
<td>No</td>
<td>14,816,034.27</td>
<td>4,270.82</td>
<td>14,820,305.09</td>
</tr>
<tr>
<td>Return of subscriptions to</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liberty bond issues by</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>civilian employees of</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>naval establishment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prize money to captors</td>
<td>No</td>
<td>946.47</td>
<td></td>
<td>946.47</td>
</tr>
<tr>
<td>No. 1</td>
<td>No</td>
<td>2,062.00</td>
<td></td>
<td>2,062.00</td>
</tr>
<tr>
<td>Prize money to captors,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spanish War</td>
<td>No</td>
<td>26,913.63</td>
<td></td>
<td>26,913.63</td>
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<tr>
<td>Payment of Japanese award</td>
<td>No</td>
<td>30.49</td>
<td></td>
<td>30.49</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$171,191.19</td>
<td>18,554.76</td>
<td>$189,745.95</td>
</tr>
<tr>
<td>Total, Navy miscellaneous</td>
<td></td>
<td>16,273,176.06</td>
<td>171,191.19</td>
<td>1,594,289.96</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,628,633.97</td>
<td>1,610,079.21</td>
<td>1,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>16,238,831.98</td>
<td>189,745.95</td>
<td>189,745.95</td>
</tr>
</tbody>
</table>

**GENERAL ACCOUNT OF ADVANCES**

| General account of advances | No   | $30,687,487.45| 25,303.23| 233,284.71 |
| General account of advances |     |              |          |          |
| (new)                        |      |              |          |          |
| General account of advances  |     |              |          |          |
| ($6)                         |      |              |          |          |
| Loss repayments transferred  |      | 30,687,487.45| 25,303.23| 233,284.71|
| to new account               |      |              |          |          |
| Total, General Account       |      | 30,628,982.21| 233,284.71| 4,746,136.48|
| of Advances                  |      |              |          |          |
| Total, Navy Department       |      | 92,658,250.17| 171,191.19| 331,891,948.28|
|                               |      | 322,620,723.27| 324,238,177.93| 93,734,191.07|
|                               |      | 28,008,603.43 |          | 28,008,603.43|

---

*Exclusive of $3,543.76 transferred to "Judgments, Court of Claims, War."*

*General account of advances" (new) was opened on July 1, 1925, and charged with $36,092,268.85, the amount of cash in the hands of the disbursing officers of the Navy as of that date, which amount was a part of the general balance in the "General account of advances."*

*The debit balance of $26,175,235.27 at the beginning of the fiscal year 1926 was charged with the balance of $19,029,232.58 and $21,494.96 repayments from old account as an adjustment between the two accounts.***

*Includes amounts for allotments of Navy and Marine Corps payed by United States Veterans' Bureau under the war risk insurance act.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics.]

#### POST OFFICE DEPARTMENT

#### FOR POSTAL SERVICE PAYABLE FROM THE TREASURY

**Expenses, Treasury savings certificates, Post Office Department.**

<table>
<thead>
<tr>
<th>Year</th>
<th>Funds available in 1927</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td>1927</td>
<td>$1,500.00</td>
<td>$9,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>$1,230.42</td>
<td>9,099.26</td>
</tr>
<tr>
<td>1925</td>
<td>4,530.17</td>
<td>1,230.42</td>
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</table>

#### Judgments, Court of Claims, Post Office Department.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
<td>1,230.42</td>
</tr>
</tbody>
</table>

#### Payment of overtime claims of letter carriers.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
<td>4,530.17</td>
</tr>
</tbody>
</table>

#### Relief of:

- **Arthur H. Bagshaw**
- **Alice Barnes**
- **Charles B. Beck**
- **John A. Bingham**
- **James J. Burns, Jr.**
- **A. B. Cameron**
- **B. F. Cowley**
- **P. H. Durren**
- **Alice M. Durkee**
- **J. B. Elliott**
- **James Gaynor**
- **Homer H. Hacker**
- **J. M. Hedrick**
- **John G. Hohl**
- **Joseph L. Kersey**
- **Gertrude Kester**
- **Joseph F. MacKnight**

#### Mail contractors in certain Southern States 1860 and 1862:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
<td>41,897.17</td>
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</tbody>
</table>

#### Miscellaneous:

- **James F. McCarthy**
- **Addison B. McKinley**
- **Alexander McLaren**
- **August Musselwhite**
- **Ella Miller**
- **Howard A. Mount**
- **Neil Mulhane**
- **Christine Myatt**
- **Martha Ellen Raper**
- **Charles W. Reed**
- **Sophie J. Rice**
- **Kate T. Riley**
- **Edward C. Roser**
- **Yvonne Therrien**
- **Mr. and Mrs. Charles Vanderwater**

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
<td>4,500.00</td>
</tr>
</tbody>
</table>

## Receipts and Expenditures 1927

![Page 214](#)
### Richard Weatherston  No year.
### Anna Jeanette Weinrich  No year.
### Heirs of Massalon Whitten  No year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>2,000.00</td>
</tr>
<tr>
<td>1925</td>
<td>5,000.00</td>
</tr>
<tr>
<td>1923</td>
<td>5,000.00</td>
</tr>
<tr>
<td>1921</td>
<td>137.50</td>
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</table>

### Permanent and indefinite:

#### Deficiency in the postal revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>26,000,000.00</td>
</tr>
<tr>
<td>1925</td>
<td>715,884.70</td>
</tr>
<tr>
<td>1924</td>
<td>183,100.49</td>
</tr>
<tr>
<td>1923</td>
<td>52,141.23</td>
</tr>
<tr>
<td>1922</td>
<td>10,743.39</td>
</tr>
<tr>
<td>1921</td>
<td>7,151.89</td>
</tr>
<tr>
<td>1920</td>
<td>26,919.50</td>
</tr>
<tr>
<td>1919</td>
<td>21,958.99</td>
</tr>
<tr>
<td>1918</td>
<td>26,071.33</td>
</tr>
<tr>
<td>1917</td>
<td>51,778.54</td>
</tr>
<tr>
<td>1916</td>
<td>55,747.75</td>
</tr>
<tr>
<td>1915</td>
<td>43,193.33</td>
</tr>
<tr>
<td>1914</td>
<td>15,690.37</td>
</tr>
</tbody>
</table>

#### Certified claims

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>43,809.61</td>
</tr>
</tbody>
</table>

### Total, Postal Service payable from Treasury

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>52,476.38</td>
</tr>
<tr>
<td>1925</td>
<td>38.09</td>
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</tbody>
</table>

### DEPARTMENT OF STATE

#### SALARIES, ETC.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,068,104.16</td>
</tr>
<tr>
<td>1925-26</td>
<td>4,652.80</td>
</tr>
<tr>
<td>1925</td>
<td>8,650.67</td>
</tr>
</tbody>
</table>

#### Contingent expenses, Department of State

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>46,340.00</td>
</tr>
<tr>
<td>1926</td>
<td>12,467.80</td>
</tr>
<tr>
<td>1925</td>
<td>850.28</td>
</tr>
</tbody>
</table>

#### Collecting and editing official papers of Territories of the United States

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>20,000.00</td>
</tr>
</tbody>
</table>

#### Immigration of aliens, Department of State

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>488,688.00</td>
</tr>
<tr>
<td>1926</td>
<td>265,395.02</td>
</tr>
</tbody>
</table>

#### Passport bureaus, Department of State

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>63,000.00</td>
</tr>
<tr>
<td>1925</td>
<td>255.78</td>
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</tbody>
</table>

### Notes

- For postal service payable from postal revenues, see p. 339
- Transferred from "Excess of loans, act Sept. 24, 1917, as amended and extended" (Treasury).
- Balance of $15,514.80 returned to "Excess of loans, act Sept. 24, 1917, as amended and extended.
- Excluding of $13,498.84 transferred to "Foreign Service retirement and disability fund."
- Debit balance.
- Exclusive of $4,312 transferred to "Foreign Service retirement and disability fund."
### Salvages, Etc.—Continued

**Printing and binding, Department of State.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>1926</td>
<td>$62,716.91</td>
<td>$9,065.71</td>
<td>$3,495.87</td>
</tr>
<tr>
<td>1925</td>
<td>12,202.99</td>
<td>800.00</td>
<td>807.20</td>
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</table>

**Total, Department of State proper.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>503,537.61</td>
<td>4,669.47</td>
<td>1,847,632.16</td>
<td>1,807,082.83</td>
<td>1,813,191.92</td>
</tr>
</tbody>
</table>

### Foreign Intercourse

**National security and defense, Department of State.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1926</td>
<td>144,920.63</td>
<td>1,715.31</td>
<td>489,208.89</td>
<td>486,585.27</td>
<td>116,891.11</td>
</tr>
<tr>
<td>1925</td>
<td>99,129.55</td>
<td>196.66</td>
<td>53,101.32</td>
<td>84,813.64</td>
<td>88,879.30</td>
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</table>

**Salaries, charges d'affaires ad interim.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>31,944.21</td>
<td>14,450.89</td>
<td>14,369.46</td>
<td>5,540.11</td>
<td>90.43</td>
</tr>
<tr>
<td>1926</td>
<td>24,776.42</td>
<td>4,213.19</td>
<td>4,213.19</td>
<td>27,731.02</td>
<td>24,776.42</td>
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</tbody>
</table>

**Salaries, Foreign Service officers.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1926</td>
<td>908,795.76</td>
<td>8,927.62</td>
<td>2,562.94</td>
<td>2,562.94</td>
<td>793,152.14</td>
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<tr>
<td>1925</td>
<td>1,223,621.07</td>
<td>2,562.94</td>
<td>2,562.94</td>
<td>221,068.13</td>
<td>2,807,082.92</td>
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</table>

**Salaries of secretaries, Diplomatic Service.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>421.82</td>
<td>10.73</td>
<td>10.73</td>
<td>421.82</td>
<td>305.65</td>
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</table>

**Certified claims.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>316.38</td>
<td>316.38</td>
<td>316.38</td>
<td>305.65</td>
<td>305.65</td>
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</tbody>
</table>

**Salaries, interpreters to embassies and legations.**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>5,217.37</td>
<td>29.17</td>
<td>4,698.31</td>
<td>4,698.31</td>
<td>2,601.69</td>
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<tr>
<td>1926</td>
<td>5,587.09</td>
<td>888.07</td>
<td>915.24</td>
<td>4,698.31</td>
<td>2,601.69</td>
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<tr>
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<td>6,613.55</td>
<td>6,584.32</td>
<td>6,613.55</td>
<td>6,584.32</td>
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<tr>
<td>Year</td>
<td>Certified Claims</td>
<td>Contingent Expenses</td>
<td>Quarters for Student Interpreters at Embassies</td>
<td>Rent of Grounds, Embassy at Tokyo, Japan</td>
<td>Salaries, Consular Service</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------</td>
<td>---------------------</td>
<td>-----------------------------------------------</td>
<td>----------------------------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>1923</td>
<td>330,056.18</td>
<td>13,131.95</td>
<td>1,190.00</td>
<td>1,169.25</td>
<td>195.00</td>
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<tr>
<td>1924</td>
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<td>5,892.25</td>
<td>1,292.51</td>
<td>1,283.80</td>
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<tr>
<td>1925</td>
<td>83.33</td>
<td>4,060.00</td>
<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
</tr>
<tr>
<td>1926</td>
<td>83.33</td>
<td>4,377.24</td>
<td>344,396.91</td>
<td>343,729.67</td>
<td>166.66</td>
</tr>
<tr>
<td>1927</td>
<td>83.33</td>
<td>4,060.00</td>
<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
</tr>
<tr>
<td>1928</td>
<td>83.33</td>
<td>4,377.24</td>
<td>344,396.91</td>
<td>343,729.67</td>
<td>166.66</td>
</tr>
<tr>
<td>1929</td>
<td>83.33</td>
<td>4,060.00</td>
<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
</tr>
<tr>
<td>1930</td>
<td>83.33</td>
<td>4,377.24</td>
<td>344,396.91</td>
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<td>166.66</td>
</tr>
<tr>
<td>1931</td>
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<td>4,060.00</td>
<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
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<tr>
<td>1932</td>
<td>83.33</td>
<td>4,377.24</td>
<td>344,396.91</td>
<td>343,729.67</td>
<td>166.66</td>
</tr>
<tr>
<td>1933</td>
<td>83.33</td>
<td>4,060.00</td>
<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
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<tr>
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<td>202.46</td>
<td>202.46</td>
<td>50.00</td>
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<td>83.33</td>
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<td>344,396.91</td>
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<td>1940</td>
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</table>

*Debit balance.
*A See p. 97 for "National security and defense statement."
*See p. 107 for "Foreign Service retirement and disability fund."
*Exclusive of $142,375 transferred to "Foreign Service retirement and disability fund."
*Exclusive of $60,000 transferred to "Foreign Service retirement and disability fund."
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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RECEIPTS AND EXPENDITURES, 1927
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<th>Year</th>
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<th>Year</th>
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<thead>
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<th>Year</th>
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<td>7.48</td>
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<table>
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<th>Year</th>
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<th>Year</th>
<th>Foreign Service buildings fund. No year.</th>
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<th>Year</th>
<th>Acquisition of legation premises, San Jose, Costa Rica. No year.</th>
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<th>Acquisition of legation premises, Mexico City. No year.</th>
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<th>Year</th>
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<tr>
<th>Year</th>
<th>Acquisition of legation premises, Tokyo, Japan. No year.</th>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Consular buildings, Amoy, China. 1928-27</th>
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<table>
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<tr>
<th>Year</th>
<th>Diplomatic and consular establishments, Tokyo, Japan. 1925-1927</th>
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<th>Year</th>
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1 Debit balance.
2 Exclusive of $499,81 transferred to "Foreign Service retirement and disability fund." 
3 Exclusive of $4,000 transferred to "Consular building, Amoy, China, 1928-27." 
4 Includes $17,064.07 transferred from 1926 account and $3,000 from "Acquisition of legation premises." 
5 See Note 12.
Expenditures, balances, etc.—Continued

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>Expenditures, balances, etc.</td>
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<td>FOREIGN INTERCOURSE—continued</td>
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<td>Addition to legation building,</td>
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<td>13,234.95</td>
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<tr>
<td>Rainy Lake reference, 1927</td>
<td>20,805.76</td>
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<td>Rainy Lake reference (transfer to War Department, act May 21, 1920)</td>
<td>24,441.38</td>
<td>37,676.33</td>
<td>230.76</td>
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<td>St. John River Commission, No year</td>
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1 Transferred from 1925-26 account, exclusive of $12,282 transferred to same object under Department of Interior and War Department.
2 Transferred from 1926-27 account.
3 Transferred from 1925 account.
4 Exclusive of $29,973.51 transferred to 1926-27 account.
5 Balance of $2,384.99 and $11,580 repayments transferred to "Civil service retirement and disability fund," p. 486.
6 Appropriation of $50,000 transferred to same object under War Department.
7 See note 21.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

The table below provides a detailed breakdown of appropriations, expenditure, and balances for various categories and fiscal years. The table is organized into three main columns: Appropriations, Expenditures, and Balances, each further divided into sub-columns for specific details such as On books of Treasury, To credit of disbursing officers, Warrants-issued basis, Checks-issued basis (see p. 7), and Amount carried to surplus fund.

#### Appropriations from the general fund

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
<tr>
<td></td>
<td>Balance June 30, 1926</td>
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<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<tr>
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<td>64,374.12</td>
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<td>143,199.24</td>
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<td>1,873.02</td>
<td>1,777.27</td>
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<td>2,004.25</td>
<td>$2,822.50</td>
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<td>30,765.65</td>
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<td>1,037.27</td>
<td>1,566.75</td>
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<tr>
<td></td>
<td>2,085.24</td>
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<tr>
<td></td>
<td>$32,561.88</td>
<td>30,640.60</td>
<td>32,322.40</td>
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<td></td>
<td>884.01</td>
<td>912.22</td>
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</tbody>
</table>

#### Foreign intercourse—continued

- **United States Section, Inter-American High Commission.**
  - 1927: $558.74, $162.44
  - 1926: 1,786.98
  - 1925: 1,087.97
  - 30,640.60
  - 30,766.65
  - 1,556.75
  - 32,322.40
  - 2,085.24
  - 30,640.60
  - 32,322.40

- **Foreign hospital at Cape Town.**
  - 1927: 50.00

- **Relief and protection of American seamen.**
  - 1927: 116,615.12
  - 1926: 117,751.94
  - 1925: 348.28

- **Certified claims.**
  - 1927: 143,199.24
  - 1925: 348.28
  - 1924: 348.28
  - 1923: 64,374.12
  - 1922: 64,374.12

- **Relief and transportation of destitute American citizens in Mexico.**
  - 1926: 9,986.16

- **Relief and transportation of American citizens in Mexico.**
  - 1926: 3,946.80

- **Relief of American citizens and their relatives, Smyrna victims.**
  - 1926: 143,199.24

- **Representation of interests of foreign Governments growing out of hostilities in Europe, etc.**
  - 1916-17: 2,59
  - 1915: 1,400.00
  - 1914: 225.00
  - 1913: 225.00

- **Rescuing shipwrecked American seamen.**
  - 1927: 2,004.25
  - 1926: 2,466.00
  - 1925: 1,873.02

- **Salaries and expenses, United States Court for China.**
  - 1927: 885.98
  - 1926: 2,694.02
  - 1925: 2,085.24

- **Salaries and expenses, United States Court for China.**
  - 1927: 31,677.87
  - 1926: 1,037.27
  - 1925: 1,873.02

- **Salaries and expenses, United States Court for China.**
  - 1927: 30,640.60
  - 1926: 32,322.40

- **Salaries and expenses, United States Court for China.**
  - 1927: 884.01
  - 1926: 912.22
### Inquiry into Extraterritoriality in China

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit balance</th>
<th>Credit balance</th>
<th>Total</th>
<th>Notes</th>
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<tbody>
<tr>
<td>1922-27</td>
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<td>1922-26</td>
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<td>8,065.91</td>
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Total: 12,452.58

### Revision of Chinese Customs Tariff

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<th>Year</th>
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<th>Credit balance</th>
<th>Total</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925-27</td>
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<td>3,934.77</td>
<td>8,536.09</td>
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<td>8,507.42</td>
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<td>1929-26</td>
<td>(21) 4,187.68</td>
<td>8,496.07</td>
<td>12,683.75</td>
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</table>

Total: 17,027.22

---

**Third Pan American Scientific Congress, Lima, Peru.**
- 1924-25: 11,355.85
- 1927-28: 40,000.00

**Second General Meeting of Inter-American High Commission, Rio de Janeiro, Brazil.**
- 1927-28: 40,000.00

**Seventh International Dental Congress, Philadelphia, Pa.**
- 1927: 5,000.00

**Seventh Pan American Sanitary Conference, Habana, Cuba.**
- 1925: 1,057.76

**Fifteenth International Congress against Alcoholism.**
- 1927-28: No year.

**Twenty-third Conference of Interparliamentary Union, Washington, D.C. Dec. 21-Jan. 31, 1925.**
- 1925: 1,350.82

**Inter-American Committee on Electrical Communications.**
- 1924-25: 2.00

**International Boundary Commission, United States and Canada and Alaska and Canada.**
- 1927-28: 5,000.00

**Bureau of Interparliamentary Union for Promotion of International Arbitration.**
- 1927: 6,000.00

**International Bureau of Permanent Court of Arbitration.**
- 1927: 133.46
- 1928: 109.40
- 1929: 109.40

Total: 1,755.29

**International Bureau for Protection of Industrial Property.**
- 1927: 1,700.00
- 1928: 3,536.71
- 1929: 560.76

Total: 1,231.76

**International Bureau for Publication of Customs Tariffs.**
- 1927: 1,400.00
- 1928: 2,187.00
- 1929: 867.69

Total: 1,400.00

---

1 Debit balance
2 Includes indefinitely appropriation of $501.88 for 1927.
3 Miscellaneous receipts to the amount of $145,866.82 were covered into the Treasury from this source. See p. 28.
4 Transferred from 1922-26 account.
5 Exclusive of $138.68 transferred to 1922-1927 account.
6 Includes $4,570.00 transferred from 1926 account and $33.82 from 1925-26 account.
7 See note 2.
8 Balance of $80.82 transferred to 1925-1927 account.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>On books of Treasury</td>
</tr>
<tr>
<td><strong>Expenditures, balances, etc.—Continued</strong></td>
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</tr>
<tr>
<td><em>Repayments to appropriations in excess of expenditures are printed in italics.</em></td>
<td></td>
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<tr>
<td><strong>Funds available in 1927</strong></td>
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<tr>
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<td>1925</td>
<td></td>
<td>1,052.99</td>
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<tr>
<td><strong>International Commission on Annual Tables of Constants, etc.</strong>, 1923-26</td>
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<td>1,887.06</td>
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<td><strong>International Conferences, Traffic in Habit-Forming Narcotic Drugs</strong>, 1925</td>
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<td><strong>International Exposition at Rio de Janeiro, Brazil</strong>, 1923-25</td>
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<td>2,459.12</td>
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<td>18,176.48</td>
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<td><strong>International Institute of Agriculture at Rome, Italy</strong>, 1927-28</td>
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**Receipts and Expenditures, 1927**
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1. Debit balance.
2. Includes $87,261 transferred from 1926 account.
3. See note 2.
4. Account for 1927 provided for under "Pan American Sanitary Bureau."
5. United States quota for Pan American Union included in balance under "Pan American Union quota." p. 227
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
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<td><strong>FRO</strong>N<strong>AL</strong> INTERCOURSE—continued</td>
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<td>Water boundary, United States and Mexico (transfer to Department of the Interior, Geological Survey, act May 10, 1926)</td>
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<td>Waterways treaty, United States and Great Britain</td>
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<td>Reimbursement to insurance companies on account of property destroyed by the Government in 1899 and 1900 in suppression of bubonic plague in Territory of Hawaii</td>
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<td>Relief of:</td>
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<td>Claimants for interest on drafts and cable transfers of embassy at Constantinople</td>
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Permanent and indefinite:
Pay of Foreign Service officers for services to American vessels and seamen...
Refunding moneys erroneously received and covered into the Treasury...
Refunding passport fees...

Special funds:
Pan American Union quotas...
Austrian Government's moiety, expenses, Tripartite Claims Commission...
German Government's moiety, expenses, Mixed Claims Commission...
Hungarian Government's moiety, expenses, Tripartite Claims Commission...

Trust funds:
Amount due Juan Nune...
Awards of Mexican Claims Commission...
Chinese indemnity claims, citizens of the United States growing out of the Boxer uprising in North China in 1900...
Claim against Panama for injury to certain American victims of disturbances occurring July 4, 1912, in city of Panama...

Claims against Japan for expenses incurred in connection with crew of sailing vessel Dalhousie Maru...
Ecuador indemnity...
Estates of decedents, trust funds...
Foreign service retirement and disability fund...
Funds due Mary Oxenburg...
Funds due Moschek Wender and Jacob Sokobov...

Hubert Pierp, American seaman...
Payment due William F. Herman, an American seaman...

Payment of awards, Spanish and American Claims Commission...
Payment of judgments, Court of Alabama Claims...

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<th>Description</th>
<th>Amount (Thousands of Dollars)</th>
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<td>Permanent and indefinite: Pay of Foreign Service officers for services to</td>
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<td>Boxer uprising in North China in 1900...</td>
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<td>Claim against Panama for injury to certain American victims of disturbances</td>
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<td>occurring July 4, 1912, in city of Panama...</td>
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<td>Claims against Japan for expenses incurred in connection with crew of</td>
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<td>sailing vessel Dalhousie Maru...</td>
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<td>Ecuador indemnity...</td>
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<td>Estates of decedents, trust funds...</td>
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<td>Foreign service retirement and disability fund...</td>
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<td>Funds due Mary Oxenburg...</td>
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<td>Funds due Moschek Wender and Jacob Sokobov...</td>
<td>161,267.50</td>
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<td>Hubert Pierp, American seaman...</td>
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<td>Payment due William F. Herman, an American seaman...</td>
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<td>Payment of awards, Spanish and American Claims Commission...</td>
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<td>Payment of judgments, Court of Alabama Claims...</td>
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*Includes $159,982.84 transferred from accounts as follows:
Salaries, Department of State, 1927... $1,493.84
Immigration of aliens, Department of State, 1927... 113.94
Salaries of ambassador and ministers, 1927... 142,375.00
Salaries, Foreign Service officers, 1927... 3,066.00

† Includes $37,287.56 advanced by warrants (net) on account of investments. The face amount held on June 30, 1927 on this account was $287,936, purchased at a principal cost of $269,899.85.

‡ Includes $1,252.83 transferred from accounts as follows:
Salaries, Foreign Service officers while receiving instructions and in transit, 1926... $468.86
Salaries, Foreign Service officers, 1925... 660.02
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
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<td>Balance June 30, 1927</td>
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<td>On books of Treasury</td>
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<td><strong>FOREIGN INTERCOURSE—continued</strong></td>
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<td><strong>Trust funds—Continued.</strong></td>
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<td>Balance of deposit by Doctor Newton to cover expenses of forwarding mail. . No year.</td>
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<td>Balance of deposit by Ivan Schretzoff to cover expenses of telegrams. . No year.</td>
<td>17. 26</td>
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<td>Proceeds sale of effects of August Bailon, American citizen . . No year.</td>
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<td>Proceeds from sale of American schooner Sarah E. Turner . . No year.</td>
<td>3. 27</td>
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<td>Return of subscriptions to Liberty bond issuance placed through American consulates. . No year.</td>
<td>$419. 52</td>
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<td>Russian indemnity, claim of owners of the schooners Cape Horn Pigeon, James Hamilton Lewis, The C. H. White, and The Kate and Anna . . No year.</td>
<td>2,501. 01</td>
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<td>Sale of wrecked schooner Andrew Nehinger . No year.</td>
<td>707. 12</td>
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<td>Salvage proceeds, American brig Sullivan . No year.</td>
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<td>Salvage proceeds, American schooner Remittance . No year.</td>
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<td>The Alsop award . No year.</td>
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<td>The Venezuelan indemnity of 1903 . No year.</td>
<td>94. 77</td>
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<td>Unclaimed money in case of former American barkentine Skoda . . No year.</td>
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<td>Virginian indemnity . No year.</td>
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<td>Woolen duties indemnity . No year.</td>
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<td>Wages due—</td>
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<td>George Anderson, seaman . . No year.</td>
<td>25. 23</td>
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<td>25. 23</td>
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<td>J. Arboleda, S. B. Stanford, and J. Delamore, seamen on S. S. Cliffwood, M. A. Rowe, master . . No year.</td>
<td>15. 00</td>
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<td>P. Blake, seaman on steamship West Kidron . . No year.</td>
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<td>B. Blumenthal, seaman, steamship Philadelphia . No year.</td>
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<tr>
<td>Name</td>
<td>Rank</td>
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<td>Discharge Date</td>
<td>Duration</td>
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<td>Castor F. Civiere</td>
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<td>F. J. Clothessy</td>
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<td>Carl Cebbery</td>
<td>Seaman</td>
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<td>Jose Dias</td>
<td>American Seaman</td>
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<td>and Andreas Martinez</td>
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<td>Edward Delany</td>
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<td>From Norwegian Government</td>
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<td>to Walter James Dupree</td>
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Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
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<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Wages due—Continued.</td>
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<td>L. Peterson, American seaman</td>
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<td>$25.67</td>
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<td>Charles M. Peters, American seaman</td>
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<tr>
<td>of steamship America ........ No</td>
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<td></td>
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<td></td>
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<tr>
<td>year.</td>
<td></td>
<td>15.00</td>
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<td>Juan Pluquez, seaman,</td>
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<td></td>
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<td>steamship Hilton .... No year.</td>
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<td>Joe Reddick, American seaman</td>
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<tr>
<td>No year.</td>
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<td>34.89</td>
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<td>Joseph (Ed) Rouleau,</td>
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<td>American seaman .... No year.</td>
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<td>C. Rasmussen, seaman,</td>
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<td>U. S. S. Lake Weir .... No year.</td>
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<td>John Rosch, seaman, steamship</td>
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<td>Martha Washington .... No year.</td>
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<td>J. Rodgers, seaman, steamship</td>
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<tr>
<td>Seaman (name unknown)</td>
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<tr>
<td>(deposited by Albert H. Gerberich,</td>
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<tr>
<td>consul at Maracaibo, Venezuela) No</td>
<td></td>
<td>5.00</td>
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<tr>
<td>year.</td>
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<td>69.59</td>
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<td>Edilerto Segura, seaman .... No</td>
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<td>year.</td>
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<td>O'Brien.</td>
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<td>George d'Silva, insane seaman</td>
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<td>S. S. America .... No year.</td>
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<td>15.00</td>
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<td>D. B. Wood, seaman, steamship</td>
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<tr>
<td>Steadfast .... No year.</td>
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<td>56.91</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Wages of—</td>
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<tr>
<td>Robert Burns, American seaman</td>
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<tr>
<td>No year.</td>
<td></td>
<td>114.80</td>
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<td>Jose M. Calderon, steamship</td>
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<td>Issaquena .... No year.</td>
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<td>Louis De la Pea, steamship</td>
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<td>Santa Alicia .... No year.</td>
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220
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<th>Name</th>
<th>Year</th>
<th>Amount</th>
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<td>L. Diaz, steamship</td>
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<td>Harry H. Hartman,</td>
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<td>steamship</td>
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<td>John Irving, steamship</td>
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<td>Peter A. L. Olson,</td>
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<td>steamman</td>
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<tr>
<td>Pedro Prestamos,</td>
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<td>141.24</td>
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<td>steamship Calloone</td>
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<tr>
<td>Leo Quaye, steamman</td>
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<td>30.00</td>
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<td>R o n a l d o Rodrigues</td>
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<td>steamship Cadro</td>
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<tr>
<td>David R. Sanderson,</td>
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<td>steamship Brompton</td>
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<td>Demit Spanos, steamman</td>
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<td>68.30</td>
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<td>Xacapa</td>
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<td>Louis Tavarez, steamship</td>
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<td>91.88</td>
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<td>Claim of</td>
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<tr>
<td>Joseph Baker, bugler</td>
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<td>12.08</td>
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<td>J. C. Clark, against Haiti</td>
<td></td>
<td>62.44</td>
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</tr>
<tr>
<td>Luciano Conda and</td>
<td></td>
<td>11.00</td>
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</tr>
<tr>
<td>Lorenzo Martyn</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Ivan Gerassimovitch</td>
<td></td>
<td>10,000.00</td>
<td>10,000.00</td>
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<tr>
<td>L. Havapis, steamman</td>
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<td>27.03</td>
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<td>The Hydrogaphie</td>
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<td>203.24</td>
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<td>Commission of the</td>
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</tr>
<tr>
<td>Amazon</td>
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<tr>
<td>Nicolai Ivanovitch Solovief</td>
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<td>Vassil Ivanovitch Solovief</td>
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<td>3,000.00</td>
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<tr>
<td>Heirs or assigns of</td>
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<td>John Celestin Landreau</td>
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<td>91,877.60</td>
<td>91,877.60</td>
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<td>M. C. McLane, steaman</td>
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<td>19.62</td>
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<td>Spiro Radotich, Serbian soldier</td>
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<td>57.54</td>
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<td>Peter Scanlon, Altdamm Prison</td>
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<td>154.15</td>
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<td>Special deposit accounts</td>
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Less $333,31 repayments to "National security and defense" returned to the principal account and $304.78 to sundry accounts, per footnotes.

Total, Foreign Inter-course:
5,283,520.09
824,696.80
16,092,528.23
14,706,907.51
14,713,072.62
$1,172,650.07
5,496,290.74
818,531.69

Total, Department of State:
5,787,057.70
829,346.27
17,939,960.39
16,513,990.34
16,526,264.54
1,292,567.53
5,920,460.22
817,072.07

SUMMARY

General expenditures:
Department of State:
5,787,057.70
829,346.27
17,939,960.39
16,513,990.34
16,526,264.54
1,292,567.53
5,920,460.22
817,072.07

Investment of trust funds:
Foreign Service retirement
87,267.50
87,267.50
87,267.50

Total, Department of State:
5,787,057.70
829,346.27
17,939,960.39
16,513,990.34
16,526,264.54
1,292,567.53
5,920,460.22
817,072.07

RECEIPTS AND EXPENDITURES, 1927
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td></td>
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<td>On books of Treasury</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>TREASURY DEPARTMENT</td>
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<td>OFFICE OF SECRETARY OF THE TREASURY</td>
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<td>1925-20</td>
<td>$2,567.27</td>
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<td></td>
<td>1925</td>
<td>$2,601.71</td>
<td>$218.89</td>
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<td>$2,601.71</td>
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<td>$144,786.22</td>
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<td>$713.78</td>
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</table>
| Salaries and expenses incident to foreign loans and 
transportation acts 1                  | 1927       | 86.92                  | 11.28               |                                | 245.00                |
|                                      | 1926       | 86.92                  | 11.28               |                                | 96.10                 |
|                                      | 1925       | 86.62                  | 11.28               |                                | 862.96                |
|                                      |            |                        |                     |                                |                       |
|                                      |            | 7,640.00                | 7,395.00            | 7,315.93                       |                       |
|                                      |            |                        |                     |                                |                       |
| Second Pan American Financial 
Conference at Washington, D. C.        | 1927       | 83.02                  | 83.02               |                                | 83.02                 |
|                                      |            |                        |                     |                                |                       |
| Total, Office of the Secretary       |            |                       | 157,640.00          | 152,098.57                     | 3,464.66              |
|                                      |            |                        |                     |                                | 7,715.96              |
| OFFICE OF CHIEF CLERK AND SUPERINTENDENT|            |                        |                     |                                |                       |
| Salaries                            | 1927       | 3,443.13               | 1,014.23            |                                |                       |
|                                     | 1926       | 3,443.13               | 1,014.23            |                                |                       |
|                                     | 1925       | 6,444.06               | 1,014.23            |                                |                       |
|                                      |            | $482,500.00            | 474,910.00          | 473,818.94                     | 7,590.00              |
|                                      |            |                        |                     |                                | 1,091.06              |
| Contingent expenses, Treasury 
Department: Carpets and repairs       | 1927       | 500.00                 | 500.00              | 435.82                         | 64.18                 |
<p>|                                     | 1926       | 32.12                  | 32.12               | 15.83                          |                       |
|                                     | 1925       | 5.99                   | 5.99                | 47.95                          |                       |
|                                      |            |                        |                     |                                |                       |
|                                      |            | 500.00                 | 500.00              | 435.82                         |                       |
|                                      |            |                        |                     |                                |                       |
| File holders and cases               | 1927       | 500.00                 | 500.00              | 435.82                         |                       |
|                                     | 1926       | 277.97                 | 277.25              | 350.49                         |                       |
|                                     | 1925       | 19.23                  | 19.23               | 483.77                         |                       |
|                                      |            |                        |                     |                                |                       |
|                                      |            | 5,000.00               | 4,975.00            | 4,511.57                       | 25.00                 |
|                                      |            |                        |                     |                                | 463.43                |
| Freight, telegrams, etc.             | 1927       | 10,000.00              | 9,938.50            | 6,796.42                       | 96.50                 |
|                                     | 1926       | 2,045.87               | 1,910.69            | 1,876.18                       | 228.48                |
|                                     | 1925       | 61.62                  | 61.62               |                                |                       |
|                                      |            |                        |                     |                                |                       |
|                                      |            | 9,734.80               | 8,673.50            |                                |                       |</p>
<table>
<thead>
<tr>
<th>Item</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
<th>1924-25</th>
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<td>18,271.01</td>
<td>17,572.64</td>
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<tr>
<td>Furniture, etc.</td>
<td>7,500.00</td>
<td>291.96</td>
<td>2,791.27</td>
<td>574.20</td>
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<tr>
<td>Gas, etc.</td>
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<td>18,791.96</td>
<td>19,057.98</td>
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<td>11,499.50</td>
<td>11,053.95</td>
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<td>9,400.00</td>
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<td>12,500.00</td>
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<td>335,307.45</td>
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<td>3,111.55</td>
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1 Heretofore stated under "Public debt service."
2 Includes appropriation formerly provided for under "Salaries, Division of Mail and Files."
### Expenditures, balances, etc. Continued

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
<td></td>
<td></td>
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<tr>
<td>$13,000.00</td>
<td></td>
<td></td>
<td>$12,500.00</td>
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<td>$10,193.97</td>
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<td></td>
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<td>8500.00</td>
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<td>1926</td>
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<td></td>
<td></td>
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<td>1,011.41</td>
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<tr>
<td>1925</td>
<td></td>
<td></td>
<td></td>
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<td>851.06</td>
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<tr>
<td>Total, Office of Chief Clerk and Superintendent</td>
<td>1927</td>
<td>113,288.14</td>
<td>74,405.38</td>
<td>1,090,000.00</td>
<td>1,052,501.00</td>
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</tbody>
</table>

#### General Supply Committee

| Salaries and expenses, General Supply Committee | 1927 | $120,000.00 | 116,484.92 | 115,985.31 | 3,515.08 | 499.61 |
| Salaries, General Supply Committee | 1927 | 425.60 | 1,004.08 |                      | 844.90 | 594.81 |
| 1928 | 3,376.00 | 844.90 | 2,861.03 | 594.81 | 169.12 | 844.90 |
| General Supply Committee, transfer of office material, supplies, and equipment | 1927 | 2,135.00 | 481.13 | (1) | 357.93 | 2,458.20 |
| 1928 | 10,436.54 | 337.93 | 10,430.51 | 2,458.20 | 323.20 | 357.93 |
| Total, General Supply Committee | 1928 | 16,373.26 | 1,685.15 | 120,000.00 | 115,992.00 | 117,178.14 | 12,812.57 | 6,508.00 | 499.61 |

#### Office of Commissioner of Accounts and Deposits

<p>| Salaries | 1927 | $78,660.00 | 72,600.00 | 70,750.00 | 6,060.00 | 1,841.00 |
| Library, Treasury Department | 1927 | 2,000.00 | 2,000.00 | 1,472.00 | 652.50 | 652.50 |
| Total, Office of Commissioner of Accounts and Deposits | 1927 | 80,660.00 | 74,600.00 | 72,231.50 | 6,060.00 | 2,393.50 |</p>
<table>
<thead>
<tr>
<th></th>
<th>1927</th>
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*Includes appropriations formerly provided for under "Salaries, General Supply Committee" and "General Supply Committee, transfer of office material, supplies and equipment."

*Includes appropriation formerly provided for under "Salaries, Division of Deposits."

*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.

*Provided for under "Salaries, Office of Commissioner of Accounts and Deposits, 1927."

*Account stated under Office of Secretary of the Treasury, p. 252.
### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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1. Balance returned from "Expenses, Treasury savings certificates, Post Office Department, 1925."
2. Exclusive of $8,000 transferred to "Expenses, Treasury savings certificates, Post Office Department, 1926."
3. Provided for under "Salaries, office of chief clerk and superintendent, 1927."
4. Provided for under "Collecting the revenue from customs, 1927."
5. Includes appropriation formerly provided for under "Salaries, Division of Customs."
Expenditures, balances, etc. Continued

[Repayments to appropriations in excess of expenditures are printed in Italic]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal Year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td></td>
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<td>$6,000.00</td>
<td>$4,500.00</td>
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<td>Scales for customs service</td>
<td>1927</td>
<td>79,523.37</td>
<td>$494.93</td>
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<td>Refunding duties on domestic animals</td>
<td>1925 and prior</td>
<td>3,856.00</td>
<td>1,181.43</td>
<td>1,181.43</td>
<td>2,674.57</td>
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<tr>
<td>Permanent and indefinite</td>
<td></td>
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<tr>
<td>Debentures or drawings</td>
<td>No year</td>
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<tr>
<td>Bounty or allowances</td>
<td>No year</td>
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<tr>
<td>Refund of excessive duties</td>
<td>No year</td>
<td></td>
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<tr>
<td>Refunding money erroneously received and conveyed into the Treasury (customs)</td>
<td>No year</td>
<td></td>
<td></td>
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<tr>
<td>Refunding penalties or charges erroneously exacted (customs)</td>
<td>No year</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Refunding proceeds of unclaimed merchandise</td>
<td>No year</td>
<td></td>
<td></td>
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<tr>
<td>Special funds</td>
<td>Gold coin seized from</td>
<td>No year</td>
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<tr>
<td>Francisco Murieta</td>
<td>Night service for landing and unlading vessels</td>
<td>No year</td>
<td>550.12</td>
<td>400.00</td>
<td>160.00</td>
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<tr>
<td>Philippine special fund (customs)</td>
<td>No year</td>
<td>7,349.16</td>
<td>5,777.16</td>
<td>6,927.05</td>
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<td>Total, Bureau of Customs</td>
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<td>1,570,571.72</td>
<td>38,552,821.01</td>
<td>38,270,748.57</td>
<td>37,652,752.82</td>
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<td>Bureau of the Budget</td>
<td></td>
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</tr>
<tr>
<td>Salaries and expenses</td>
<td>1927</td>
<td>19,199.34</td>
<td>5,277.82</td>
<td>165,000.00</td>
<td>150,289.04</td>
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<td></td>
<td>1926</td>
<td>13,289.27</td>
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<td>4,034.17</td>
<td>613.18</td>
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<td></td>
<td>1925</td>
<td>24.13</td>
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<td>145,635.80</td>
<td>141,462.94</td>
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<td>Printing and binding, Bureau of the Budget</td>
<td>1927</td>
<td>1,000.00</td>
<td>272.17</td>
<td>25,000.00</td>
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<tr>
<td></td>
<td>1926</td>
<td>24.13</td>
<td></td>
<td>25,340.25</td>
<td>25,612.42</td>
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<td>Total, Bureau of the Budget</td>
<td></td>
<td>34,508.74</td>
<td>5,549.49</td>
<td>100,000.00</td>
<td>170,976.05</td>
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### Federal Farm Loan Bureau

#### Indefinite:

**Salaries, Federal Farm Loan Board**
<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>12,534.57</td>
<td>459,485.43</td>
<td>470,000.00</td>
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<td>1926</td>
<td>(6)</td>
<td>1,327.57</td>
<td>451,158.33</td>
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<tr>
<td>1925</td>
<td>(6)</td>
<td>1,327.57</td>
<td>2,020.00</td>
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**Salaries and expenses, reviewing appraisers, Federal Farm Loan Board**
<table>
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<th>Year</th>
<th>Amount</th>
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<th>Repayments</th>
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</thead>
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<tr>
<td>1927</td>
<td>(7)</td>
<td>7,297.85</td>
<td>4,519.55</td>
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<td>1926</td>
<td>(7)</td>
<td>121.60</td>
<td>2,778.30</td>
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<tr>
<td>1925</td>
<td>(7)</td>
<td>121.60</td>
<td>9.83</td>
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**Expenses of additional personnel, Federal Farm Loan Board, under section 206(a), agricultural credits act of 1923.**
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<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>(8)</td>
<td>3,308.82</td>
<td>2,156.19</td>
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<tr>
<td>1926</td>
<td>(8)</td>
<td>1,529.48</td>
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**Miscellaneous expenses, Federal Farm Loan Board**
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<th>Year</th>
<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>26,147.09</td>
<td>128,852.91</td>
<td>100,968.17</td>
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<td>1926</td>
<td>4,906.78</td>
<td>9,218.65</td>
<td>4,773.22</td>
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<td>1925</td>
<td>60.00</td>
<td>60.00</td>
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**Less repayments transferred as per footnotes.**
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<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
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<tr>
<td>1927</td>
<td>43,779.04</td>
<td>/</td>
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<tr>
<td>1926</td>
<td>105,799.39</td>
<td>110,959.44</td>
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<tr>
<td>1925</td>
<td>7,993.48</td>
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**Total, Federal Farm Loan Bureau**
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<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>35,776.56</td>
<td>21,152.89</td>
<td>567,917.68</td>
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<td>1926</td>
<td>588,338.34</td>
<td>566,170.30</td>
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<td>1925</td>
<td>56,197.22</td>
<td>22,900.27</td>
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#### Office of Treasurer of United States

**Salaries**
<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>19,537.28</td>
<td>355.00</td>
<td>1,072,207.97</td>
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<tr>
<td>1926</td>
<td>1,075,000.00</td>
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<td>1,070,797.35</td>
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<tr>
<td>1925</td>
<td>414.97</td>
<td>59.97</td>
<td>19,952.25</td>
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<tr>
<td></td>
<td>11,407.27</td>
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<tr>
<td></td>
<td>1,071,793.00</td>
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<td>1,070,737.38</td>
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</table>

**Salaries (national currency, reimbursable)**
<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Balance</th>
<th>Repayments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>83,460.28</td>
<td>811.82</td>
<td>313,024.17</td>
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<td>1926</td>
<td>320,000.00</td>
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<td>311,308.91</td>
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<td>1925</td>
<td>811.82</td>
<td></td>
<td>64,272.10</td>
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<tr>
<td></td>
<td>65,160.99</td>
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<tr>
<td></td>
<td>312,212.35</td>
<td>311,308.91</td>
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</tr>
</tbody>
</table>

1 Transferred from 1925 account.
2 Balance of $11,207 and $1,337.57 repayments transferred to 1927 account.
3 Balance of $9,300.25 and $4,300.72 repayments transferred to "Miscellaneous expenses, Federal Farm Loan Board, 1927."
4 Balance of $1,688.42 and $2,156.19 repayments transferred to "Miscellaneous expenses, Federal Farm Loan Board, 1927."
5 Transferred from accounts as follows:
   Salaries and expenses, reviewing appraisers, Federal Farm Loan Board, 1926. ............... $3,777.95
   Expenses of additional personnel, Federal Farm Loan Board, 1926. .......................... 3,844.61
   Miscellaneous expenses, Federal Farm Loan Board, 1926. ................................. 9,534.58

---

*Footnotes are not clearly visible.*
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<tr>
<td><strong>OFFICE OF TREASURER OF UNITED STATES—continued</strong></td>
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<tr>
<td>Repairs to canceling and cutting machines, office of Treasurer of United States.</td>
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<td>Indefinite:</td>
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<td></td>
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<tr>
<td>Contingent expenses, national currency (reimbursable)</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1925</td>
<td></td>
<td></td>
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<td>1927</td>
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<td>1926</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1925</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total, Office of Treasurer of United States</td>
<td>179,697.87</td>
<td>17,169.02</td>
<td>1,553,174.66</td>
<td>1,542,020.09</td>
<td>1,546,701.03</td>
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<td><strong>OFFICE OF COMPTROLLER OF THE CURRENCY</strong></td>
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<tr>
<td>Salaries</td>
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<tr>
<td>1927</td>
<td></td>
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<tr>
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<tr>
<td>1925</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries (national currency, reimbursable)</td>
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<td></td>
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</tr>
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<tr>
<td>1925</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Special examinations of national banks</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td>Permanent and indefinite:</td>
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<tr>
<td>Refunding to national banking associations excess of duty</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Special fund—Salaries and expenses, national bank examiners</td>
<td>No year</td>
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<td>Total, Office of Comptroller of the Currency</td>
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<td>117,288.68</td>
<td>2,741,910.07</td>
<td>2,683,748.32</td>
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<td>1926</td>
<td>1925</td>
<td>1924</td>
<td>1923</td>
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<td>------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
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</tr>
<tr>
<td>Salaries (reimbursable)</td>
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<td>1,860.00</td>
<td>1,220.00</td>
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<td>1,500.00</td>
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<td>Salaries and expenses of collectors, etc., of Internal Revenue</td>
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<td>220.06</td>
<td>220.06</td>
<td>395.01</td>
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<td>Collecting the internal revenue</td>
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<td>33,179,796.09</td>
<td>33,179,796.09</td>
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<td>73.13</td>
<td>73.13</td>
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<td>73.13</td>
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<tr>
<td>Enforcement of narcotic and national prohibition acts, internal revenue</td>
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<td>4,446.14</td>
<td>4,446.14</td>
<td>995.30</td>
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</table>
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
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<td><strong>BUREAU OF INTERNAL REVENUE—contd.</strong></td>
<td></td>
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<td>Payment of judgments against</td>
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<td></td>
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<td></td>
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<tr>
<td>Refunding automobile and</td>
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<td>cigar taxes 1926–27</td>
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<td>Refunding internal-revenue</td>
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<td>collections 1925</td>
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<tr>
<td>Refunding taxes illegally collected</td>
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<tr>
<td>1928 and prior.</td>
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<td>1927 and prior.</td>
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<td>1925 and prior.</td>
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<tr>
<td>Refunding taxes illegally collected,</td>
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<td>claims accrued prior to July 1, 1920</td>
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<td>Permanent and indefinite:</td>
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<td>Redemption of stamps...</td>
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<tr>
<td>Refunding moneys erroneously received and covered...</td>
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<td>Repayment of taxes erroneously collected under act of June 13, 1868...</td>
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<td>Special funds—</td>
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<td>Additional income tax on railroads in Alaska...</td>
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<td>Philippine special fund (internal revenue)...</td>
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<tr>
<td>Total, Bureau of Internal Revenue...</td>
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</table>

|                         |            |                         |                      |                               |                        |                          |                      |                           |
|                         | 35,064,678.15 | 12,628,358.82 | 230,569,950.21 | 162,013,858.30 | 158,426,791.42 | 162,472,355.41 | 101,148,141.56 | 16,215,435.78 |
### COAST GUARD

#### Salaries, Office of Coast Guard

<table>
<thead>
<tr>
<th>Year</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>236,750.00</td>
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<td>2,611.38</td>
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<tr>
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<td>236,349.51</td>
<td>235,805.87</td>
<td>2,611.38</td>
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#### Coast Guard

<table>
<thead>
<tr>
<th>Year</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
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<td>000</td>
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#### Repairs to Coast Guard vessels

<table>
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<tr>
<th>Year</th>
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<th>1926</th>
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<tbody>
<tr>
<td></td>
<td>1,768,410.00</td>
<td>1,615,545.66</td>
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#### Repairs to Coast Guard cutters

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<th>Year</th>
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<tr>
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<td>42,858.83</td>
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#### Additional vessels, Coast Guard

<table>
<thead>
<tr>
<th>Year</th>
<th>1926-Dec 31, 1926</th>
<th>1924-Dec 31, 1924</th>
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<tbody>
<tr>
<td></td>
<td>3,675,623.80</td>
<td>42,303.85</td>
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#### Construction and equipment of Coast Guard cutters

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<th>1927-28</th>
</tr>
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<tbody>
<tr>
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<td>1,000,000.00</td>
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---

1. Includes amount transferred to "Civil service retirement and disability fund," p. 609.
2. Under the act of Mar. 3, 1928 (44 Stat. 190), this account was made available prior to June 30, 1928.
3. Includes $1,625.28 returned from same object under Navy Department.
4. See note 2.
5. See note 29.
6. Includes $9,687.59 returned from same object under Navy Department.
7. Under the act of Mar. 3, 1928 (44 Stat. 190), this account was made available prior to June 30, 1928.
8. Includes $54.05 returned from same object under Navy Department.
9. Includes $29.07 transferred from same object under War Department.
10. Includes $29.07 transferred from same object under Coast Guard during the fiscal year 1927.

---

**Footnotes**

- **Note 27.** Includes $54.05 returned from same object under Navy Department.
- **Note 29.** Includes $29.07 transferred from same object under War Department.
- **Note 29.** Includes $29.07 transferred from same object under Coast Guard during the fiscal year 1927.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried over to credit of disbursing officers</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
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<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td><strong>COAST GUARD—continued</strong></td>
<td></td>
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<tr>
<td>Construction and equipment of Coast Guard cutters — Continued</td>
<td>1925 Mar. 31, 1927</td>
<td>31</td>
<td>$679,959.60</td>
<td>48 189,894.57</td>
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<tr>
<td></td>
<td>1925-26</td>
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<tr>
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<td>35</td>
<td>320.89</td>
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<tr>
<td>Special funds:</td>
<td></td>
<td></td>
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<tr>
<td>Building or purchase of</td>
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<tr>
<td>such vessels as may be</td>
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<td>required for the Coast Guard,</td>
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<tr>
<td>proceeds of sales —</td>
<td></td>
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</tr>
<tr>
<td>Rebuilding and improving</td>
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<tr>
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<tr>
<td>proceeds of sales —</td>
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<td>No year.</td>
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<tr>
<td>Trust fund:</td>
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<td>Coast Guard allotments 36</td>
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<tr>
<td>(transfer to Veterans' Bureau, act</td>
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<td>Oct. 6, 1917.)</td>
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<tr>
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<td></td>
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</tr>
<tr>
<td>Less repayment transferred as</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>per footnote.</td>
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<tr>
<td>6,537,014.14</td>
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<td>2,187,867.64</td>
<td>$27,059,518.42</td>
<td>28,119,532.74</td>
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</table>

### BUREAU OF ENGRAVING AND PRINTING

<p>| Salaries                      | 1927  | 909.88 | 6,607.32 | 470,000.00 | 467,011.39 | 463,625.35 | 2,988.61 | 3,386.04 |                                    |
|                              | 1926  | 15,900.31 | 1925      | 340,544.59 | 388,437.92 | 85,392.57 | 3,437,765.51 | 3,413,691.41 |                                    |
|                              | 1924  | 137,676.44 | 22,017.27 | 3,879,000.00 | 210,779.00 | 46,091.37 | 368,131.02 |                                    |</p>
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<th>1925</th>
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<th>1918</th>
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<td>SECRET-SERVICE DIVISION</td>
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<td>Supposing counterfeiting and other crimes</td>
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<td>1927</td>
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</tr>
</tbody>
</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund, p. 466.
+ Transferred from 1925-26 account, exclusive of $50.78 transferred to same object under War Department.
+ Balance of $566,900 and $48,490 transferred to 1925-Mar. 31, 1927, account.
+ Represents allotments of Coast Guard pay under the war-risk insurance act.
+ Exclusive of $14,000 transferred to same object under Department of Commerce.
+ See note 37.
+ Balance of $100 and $48 repayments transferred to "Civil service retirement and disability fund," p. 453.
+ Balance of $10,544.52 and $11,794.77 repayments transferred to "Civil service retirement and disability fund," p. 453.
### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td></td>
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<td>$68,263.80</td>
<td>$38,263.80</td>
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<tr>
<td>Pay, etc., commissioned officers and pharmacists</td>
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<td>5,234.64</td>
<td>289,198.01</td>
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<td>6,980.35</td>
<td>7,644.13</td>
</tr>
<tr>
<td>Pay of other employees</td>
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<td>964,304.96</td>
<td>7,644.13</td>
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<td>1926</td>
<td>13,719.75</td>
<td>17,560.13</td>
<td>1,00</td>
<td>10,938.84</td>
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<td>1925</td>
<td>10,939.84</td>
<td>28,714.69</td>
<td>6,980.35</td>
<td>7,644.13</td>
</tr>
<tr>
<td>Pay of personnel and maintenance of hospitals, Public Health Service</td>
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<tr>
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### Expenses, division of venereal diseases, Public Health Service

<table>
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<tbody>
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<td>11,702.51</td>
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<table>
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<td>1926</td>
<td>3,936.07</td>
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<tr>
<td>1925</td>
<td>26,944.24</td>
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<tr>
<td>1924</td>
<td>67.84</td>
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### Freight, transportation, etc.

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<tbody>
<tr>
<td>1927</td>
<td>25,000.00</td>
</tr>
<tr>
<td>1926</td>
<td>7,302.13</td>
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<td>1925</td>
<td>259.06</td>
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<tr>
<td>1924</td>
<td>67.84</td>
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</table>

### Hospital construction, Public Health Service

<table>
<thead>
<tr>
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<th>Amounts</th>
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<tbody>
<tr>
<td>1927</td>
<td>197,466.62</td>
</tr>
<tr>
<td>1926</td>
<td>356.47</td>
</tr>
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<td>1925</td>
<td>2,900.20</td>
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### Interstate quarantine service

<table>
<thead>
<tr>
<th>Year</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>69,000.00</td>
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<tr>
<td>1926</td>
<td>59,892.52</td>
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<tr>
<td>1925</td>
<td>3,152.05</td>
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### Maintenance, Hygienic Laboratory

<table>
<thead>
<tr>
<th>Year</th>
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<tbody>
<tr>
<td>1927</td>
<td>43,000.00</td>
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<tr>
<td>1926</td>
<td>6,101.58</td>
</tr>
<tr>
<td>1925</td>
<td>1,773.16</td>
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### Medical and hospital services, Public Health Service

<table>
<thead>
<tr>
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<tr>
<td>1922</td>
<td>18.38</td>
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<tr>
<td>1921</td>
<td>5.33</td>
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### National home for lepers

<table>
<thead>
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<tr>
<td>1927</td>
<td>340.90</td>
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</table>

### Preparation and transportation of remains of officers

<table>
<thead>
<tr>
<th>Year</th>
<th>Amounts</th>
</tr>
</thead>
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<tr>
<td>1927</td>
<td>2,200.00</td>
</tr>
<tr>
<td>1926</td>
<td>200.00</td>
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<tr>
<td>1925</td>
<td>1,836.67</td>
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</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 465.

* Debit balance.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td>PUBLIC HEALTH SERVICE—continued</td>
<td></td>
<td></td>
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#### Preventing the spread of epidemic diseases

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$2,487,947.96</td>
<td>$2,487,947.96</td>
</tr>
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<td>1926</td>
<td>$2,487,947.96</td>
<td>$2,487,947.96</td>
</tr>
<tr>
<td>1925-26</td>
<td>$2,487,947.96</td>
<td>$2,487,947.96</td>
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#### Quarantine service

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$456,758.37</td>
<td>$456,758.37</td>
</tr>
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<td>1926</td>
<td>$456,758.37</td>
<td>$456,758.37</td>
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<tr>
<td>1925</td>
<td>$456,758.37</td>
<td>$456,758.37</td>
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#### Quarantine service (transfer to War Department, act May 21, 1920)

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$3,241.63</td>
<td>$3,241.63</td>
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#### Studies of rural sanitation

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<tr>
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<th>Amount</th>
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</thead>
<tbody>
<tr>
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<td>$75,000.00</td>
<td>$75,000.00</td>
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<tr>
<td>1926</td>
<td>$75,000.00</td>
<td>$75,000.00</td>
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<tr>
<td>1925</td>
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#### Survey of salt-marsh areas of South Atlantic and Gulf States

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$25,000.00</td>
<td>$25,000.00</td>
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Total, Public Health Service

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<tr>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>863,404.28</td>
<td>315,794.36</td>
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### MINTS AND ASSAY OFFICES

#### Salaries, office of Director of the Mint

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$33,400.00</td>
<td>$33,365.00</td>
<td>$32,287.70</td>
</tr>
<tr>
<td>1926</td>
<td>$33,400.00</td>
<td>$33,365.00</td>
<td>$32,287.70</td>
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</table>

#### Contingent expenses, office of Director of the Mint

<table>
<thead>
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<th>Year</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$6,000.00</td>
<td>$4,365.04</td>
<td>$2,894.20</td>
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<tr>
<td>1926</td>
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<td>$4,365.04</td>
<td>$2,894.20</td>
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Total

<table>
<thead>
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<th>Amount</th>
<th>Amount</th>
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</thead>
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<td>5,411.33</td>
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<td>Item Description</td>
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<tr>
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<td>-----------------</td>
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<tr>
<td>1927</td>
<td>Freight on bullion and coin</td>
</tr>
<tr>
<td>1926</td>
<td>Mint at Carson City</td>
</tr>
<tr>
<td>1925</td>
<td>Salaries and wages</td>
</tr>
<tr>
<td>1924</td>
<td>Salaries</td>
</tr>
<tr>
<td>1923</td>
<td>Contingent expenses</td>
</tr>
<tr>
<td>1922</td>
<td>Salaries</td>
</tr>
<tr>
<td>1921</td>
<td>Mint at Denver</td>
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<tr>
<td>1920</td>
<td>Salaries</td>
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<tr>
<td>1919</td>
<td>Wages of workmen</td>
</tr>
<tr>
<td>1918</td>
<td>Contingent expenses</td>
</tr>
<tr>
<td>1917</td>
<td>Salaries</td>
</tr>
<tr>
<td>1916</td>
<td>Mint at New Orleans</td>
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<tr>
<td>1915</td>
<td>Salaries</td>
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<tr>
<td>1914</td>
<td>Contingent expenses</td>
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<td>1913</td>
<td>Salaries</td>
</tr>
<tr>
<td>1912</td>
<td>Mint at Philadelphia</td>
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<tr>
<td>1911</td>
<td>Salaries</td>
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<tr>
<td>1910</td>
<td>Wages of workmen</td>
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<tr>
<td>1909</td>
<td>Contingent expenses</td>
</tr>
<tr>
<td>1908</td>
<td>Salaries</td>
</tr>
</tbody>
</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 408.

** Exclusive of $1,211.67 transferred to same object under War Department.

*** See note 42.

**** Balance of $11.98 and $0.02 repayments transferred to "Civil service retirement and disability fund," p. 408.

***** Balance of $166.75 and $263 repayments transferred to "Civil service retirement and disability fund," p. 408.
### MINTS AND ASSAY OFFICES—continued

#### Mint at San Francisco:
- **Salaries and wages**
  - 1927: $256,000.00
  - 1926: $5,327.99
  - 1926: $1,772.40

#### Assay office at Boise:
- **Salaries and wages**
  - 1927: $6,300.00
  - 1926: $61.25
  - 1926: $3.75

#### Assay office at Deadwood:
- **Salaries and wages**
  - 1927: $5,480.00
  - 1926: $623.33

#### Assay office at Helena:
- **Salaries and wages**
  - 1927: $5,280.00
  - 1926: (46)

---

**Expenditures, balances, etc.—Continued**

> Repayments to appropriations in excess of expenditures are printed in *italics*.

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----------------------</td>
<td>------------------------</td>
<td>--------------------------</td>
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<tr>
<td><strong>MINTS AND ASSAY OFFICES</strong>—continued</td>
<td></td>
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<td></td>
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<tr>
<td>Mint at San Francisco:</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td>1927: $256,000.00</td>
<td>1927: $241,590.70</td>
<td>1927: $241,133.59</td>
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<tr>
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<td>1926: $5,327.99</td>
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<td>Wages of workmen</td>
<td>1926: $10,650.22</td>
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</tr>
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<td>Contingent expenses</td>
<td>1926: $57,500.00</td>
<td>1926: $1,556.88</td>
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<td>1926: $1,000.00</td>
<td>1926: $919.05</td>
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<tr>
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<td>1927: $5,480.00</td>
<td>1927: $5,280.00</td>
<td>1927: $5,280.00</td>
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<td>1926: $23.33</td>
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<td>Contingent expenses</td>
<td>1926: $300.00</td>
<td>1926: $131.57</td>
<td>1926: $131.57</td>
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<tr>
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<td>1927: $5,280.00</td>
<td>1927: $5,280.00</td>
<td>1927: $5,280.00</td>
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<tr>
<td>Salaries</td>
<td>1926: (46)</td>
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<td>1926: $5,280.00</td>
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**Receipts and Expenditures, 1927**

250
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<th>1926</th>
<th>1927</th>
<th>1925</th>
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<th>1926</th>
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<th>1925</th>
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<td>250.00</td>
<td>26.25</td>
<td>100.00</td>
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<td>250.00</td>
<td>26.25</td>
<td>100.00</td>
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<td>Contingent expenses</td>
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<td>836.75</td>
<td>1,100.00</td>
<td>6.43</td>
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<td>836.75</td>
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<td>943.50</td>
<td>1,126.25</td>
<td>7.86</td>
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<td>943.50</td>
<td>1,126.25</td>
<td>7.86</td>
<td>943.50</td>
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**Assay office at New York:**

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<th>1926</th>
<th>1927</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
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<th>1926</th>
<th>1927</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
</tr>
</thead>
<tbody>
<tr>
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<td>248,998.00</td>
<td>1,779.65</td>
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<td>248,998.00</td>
<td>1,779.65</td>
<td>1,000.00</td>
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</tr>
<tr>
<td>Wages of workmen</td>
<td>2,768.86</td>
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<td>83,294.38</td>
<td>2,768.86</td>
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<td>85,000.00</td>
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<td>2,768.86</td>
<td>85,000.00</td>
<td>83,294.38</td>
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<tr>
<td>Contingent expenses</td>
<td>3,761.46</td>
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<td>696.99</td>
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<td>7,793.74</td>
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<tr>
<td>Total</td>
<td>18,310.97</td>
<td>16,554.51</td>
<td>8,309.37</td>
<td>18,310.97</td>
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<td>8,309.37</td>
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**Assay office at Salt Lake City:**

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<th>1927</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
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<th>1927</th>
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<td>3,960.00</td>
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<td>3,960.00</td>
<td>3,960.00</td>
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<tr>
<td>Contingent expenses</td>
<td>13.13</td>
<td>105.57</td>
<td>228.18</td>
<td>13.13</td>
<td>105.57</td>
<td>228.18</td>
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<td>228.18</td>
<td>13.13</td>
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**Assay office at Seattle:**

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<td>19,625.17</td>
<td>19,578.67</td>
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<td>19,578.67</td>
<td>19,619.95</td>
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<td>37.50</td>
<td>48.75</td>
<td>105.57</td>
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<td>19,684.24</td>
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<td>19,674.42</td>
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<td>19,674.42</td>
<td>19,684.24</td>
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**Less repayments transferred to "Civil service retirement and disability fund"**

|                      | 142,431.98 |

**Total, Mint and Assay offices**

|                      | 142,228.90 | 68,580.43 | 1,568,825.95 | 1,554,262.79 | 1,548,331.23 | 46,580.69 | 226,210.48 | 74,511.99 |


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<th>Funds available in 1927</th>
<th>Appropriations</th>
<th>Warrants issued basis</th>
<th>Checks issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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*Repayments to appropriations in excess of expenditures are printed in italics.*
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<th>Year(s)</th>
<th>Receipts</th>
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<th>Balance</th>
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### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

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<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
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<td><strong>Expenditures In 1927</strong></td>
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<tr>
<td></td>
<td><strong>Balances June 30, 1927</strong></td>
<td></td>
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</tbody>
</table>

#### OFFICE OF SUPERVISING ARCHITECT—Continued

<table>
<thead>
<tr>
<th>Public buildings—Continued.</th>
<th>Balances June 30, 1927</th>
<th>Expenditures In 1927</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Location</th>
<th>Description</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
</table>

- Fremont, Ohio: Post office, No year. $99,865.00
- Frenn, Calif.: Post office, No year. 2,000.00
- Wront Royal, Va.: Post office, No year. 1,840.60
- Gailipolis, Ohio: Post office, No year. 7,020.71
- Galveston, Tex.: Post office and customhouse, No year. 15,000.00
- Geneseo, Ill.: Post office, No year. 8,320.96
- Georgetown, Ky.: Post office, No year. 9,662.58
- Glen, Tex.: Post office, No year. 2,100.55
- Glove, Ariz.: Post office and courthouse, No year. 99,841.00
- Goldfield, Nev.: Post office, No year. 75,000.00
- Greenville, N. C.: Post office, No year. 33.00
- Harrisonville, Mo.: Post office, No year. 3,630.60
- Hartford, Conn.: Post office and customhouse, No year. 3,000.00
- Hastings, Mich.: Post office, No year. 5,239.80
- Hinton, W. Va.: Post office, No year. 6,781.28
- Holley Springs, Miss.: Post office, No year. 11,377.30
- Honolulu, Hawaii: Post office, courthouse, and customhouse, No year. 27,123.96
- Hoosier Falls, N. Y.: Post office, No year. 1,835.44
- Hot Springs, Ark.: Post office, No year. 3,192.13
- Boughton, Mich.: Post office, No year. 834.13
- Huntington, W. Va.: Post office and courthouse, No year. 22,583.11
- Indianapolis, Ind.: Post office and courthouse, No year. 20,000.00
- Janesville, Ill.: No year. 59,980.00
- Jacksonville, Ill.: No year. 6,858.47
- Janaa, Alas.: Post office and customhouse, No year. 131,971.70
- Kenton, Ohio: Post office, No year. 6,860.10
- Lakeland, Fla.: Post office, No year. 12,694.28
- Lancaster, S. C.: Post office, No year. 41,960.00
- Lantie, Ala. See West Point, Ga. No year. 1,500.00
- Lanning, Mich.: Post office, No year. 1,500.00
- Lawrence, Mass.: Post office, No year. 1,500.00
<table>
<thead>
<tr>
<th>Location</th>
<th>Year</th>
<th>Rent of Buildings</th>
<th>Rent of Office Buildings</th>
<th>Rent of Office Buildings and Post Office</th>
<th>Rent of Buildings and Post Office</th>
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<td>Leominster, Mass.</td>
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<tr>
<td>Lewistown, Pa.</td>
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<td>Liberty, Mo.</td>
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<td>Lincoln, Nebr.</td>
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<td>Little Rock, Ark.</td>
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<td>Long Island City, N. Y.</td>
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<td>Los Angeles, Calif.</td>
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<td>Louisville, Ky.</td>
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<td>Meek's Rocks, Pa.</td>
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<td>Madison, Wis.</td>
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<td>Memphis, Tenn.</td>
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<td>Metropolis, Ill.</td>
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<tr>
<td>Mobile, Ala. Customhouse</td>
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<td>Newport, R. I. Mint.</td>
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<td>Appropriations from the general fund</td>
<td>Fiscal year</td>
<td>Funds available in 1927</td>
<td>Expenditures in 1927</td>
<td>Amount carried to surplus fund</td>
<td>Balances June 30, 1927</td>
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<tr>
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<td>----------------------</td>
<td>-------------------------------</td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appointments</td>
<td>Warrants-issued basis</td>
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<td>Public buildings—Continued.</td>
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<td>1,500.00</td>
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<td>City, State</td>
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<td>Start Year</td>
<td>No. of Years</td>
<td>Construction Cost</td>
<td>Tenant Cost</td>
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</table>

RECEIPTS AND EXPENDITURES, 1927

251
## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics.]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td><strong>Public Buildings—Continued</strong></td>
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## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
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<tr>
<td>Total, sites, construction, etc., veterans’ hospitals.</td>
<td>22,086. 68</td>
<td>$34,778. 40</td>
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</tr>
<tr>
<td><strong>Repairs, equipment, etc.—</strong></td>
<td></td>
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<tr>
<td>Additional look-box equipment for public buildings.</td>
<td>1926</td>
<td>2,439. 60</td>
<td>9,183. 41</td>
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<tr>
<td>Appraisal and sale of marine hospital reservation, Cleveland, Ohio, No year.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>General expenses of public buildings.</td>
<td>1927</td>
<td>53,191. 38</td>
<td>12,160. 00</td>
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<td></td>
<td>1926</td>
<td>53,191. 38</td>
<td>12,160. 00</td>
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<td></td>
<td>1925</td>
<td>36,376. 84</td>
<td>207. 84</td>
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<td>Certified claims.</td>
<td>7. 92</td>
<td>7. 92</td>
<td>7. 92</td>
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<td></td>
</tr>
<tr>
<td>Mechanical equipment for public buildings.</td>
<td>1926-27</td>
<td>64,056. 90</td>
<td>49,281. 06</td>
<td></td>
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</tr>
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<td></td>
<td>1926</td>
<td>64,056. 90</td>
<td>49,281. 06</td>
<td></td>
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<td></td>
<td>1925</td>
<td>34,054. 04</td>
<td>3,424. 87</td>
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<td>4. 63</td>
<td>4. 63</td>
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<tr>
<td>Rent of temporary quarters, public buildings.</td>
<td>1927</td>
<td>175,000. 00</td>
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<td></td>
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<tr>
<td></td>
<td>1926</td>
<td>175,000. 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>1925</td>
<td>175,000. 00</td>
<td></td>
<td></td>
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<tr>
<td>Repairs and preservation of public buildings.</td>
<td>1927</td>
<td>148,609. 06</td>
<td>20,795. 92</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1926</td>
<td>148,609. 06</td>
<td>20,795. 92</td>
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<td>1925</td>
<td>7,320. 84</td>
<td>18,309. 98</td>
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<td>196. 60</td>
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</tr>
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</table>

**Total:** | | | | | | |

**Balance June 30, 1927:** | | | | | | |

$422. 20 | | | | | | 

**Total expenditures:** | | | | | | |

$22,731. 94 | | | | | | 

**Total warrants issued:** | | | | | | |

$46,023. 20 | | | | | | 

**Total checks issued:** | | | | | | |

$30,223. 48 | | | | | | 

**Balance June 30, 1927:** | | | | | | |

$19,331. 26 | | | | | | 

**Balance on hand:** | | | | | | |

$1,487. 14 | | | | | | 

**Amount carried to surplus fund:** | | | | | | |

$962,162. 83 | | | | | | 

**Balance of Treasury:** | | | | | | |

$930,248. 01 | | | | | |
<table>
<thead>
<tr>
<th>Category</th>
<th>1924</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimbursement to contributors to opening, etc., of Bishop Street adjoining former Federal building site, Honolulu, Hawaii</td>
<td>No year</td>
<td>$1,098.00</td>
<td>$1,098.00</td>
<td>$1,098.00</td>
<td>$1,098.00</td>
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<td>Remodeling and enlarging public buildings</td>
<td>1927</td>
<td>$289,867.81</td>
<td>$42,893.63</td>
<td>$600,000.00</td>
<td>$553,671.11</td>
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<td>$396.26</td>
<td>$396.26</td>
<td>$396.26</td>
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<td>Total</td>
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<td>$553,671.11</td>
<td>$540,768.36</td>
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<td>$158.74</td>
<td>$158.74</td>
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<td>Vaults and safes for public buildings</td>
<td>1927</td>
<td>$100,000.00</td>
<td>$69,148.80</td>
<td>$48,493.67</td>
<td>$30,851.10</td>
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<tr>
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<td>$10,130.19</td>
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<td>$329.32</td>
<td>$329.32</td>
<td>$329.32</td>
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<td>$329.32</td>
<td>$329.32</td>
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<tr>
<td>Total</td>
<td>1927</td>
<td>$333,852.69</td>
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<td>$1,147.31</td>
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<tr>
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<td>1925</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
</tr>
<tr>
<td>Furniture and repairs of same for public buildings</td>
<td>1927</td>
<td>$775,000.00</td>
<td>$775,000.00</td>
<td>$775,000.00</td>
<td>$775,000.00</td>
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<td>1926</td>
<td>$48,493.67</td>
<td>$48,493.67</td>
<td>$48,493.67</td>
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<td>1925</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
<td>$1,589.98</td>
</tr>
<tr>
<td>Certified claims</td>
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<td>$36,50</td>
<td>$36,50</td>
<td>$36,50</td>
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<td>1923</td>
<td>$36,50</td>
<td>$36,50</td>
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<tr>
<td>Total</td>
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<td>$685,329.35</td>
<td>$685,329.35</td>
<td>$122,131.03</td>
<td>$80,577.66</td>
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<td>1926</td>
<td>$12,131.03</td>
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<td>$36,50</td>
<td>$36,50</td>
<td>$36,50</td>
<td>$36,50</td>
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<tr>
<td>Lands and other property of the United States</td>
<td>1927</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
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<td>1926</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
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<td>1925</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
<td>$2,550.00</td>
</tr>
<tr>
<td>Operating force for public buildings</td>
<td>1927</td>
<td>$8,500,000.00</td>
<td>$8,500,000.00</td>
<td>$8,500,000.00</td>
<td>$8,500,000.00</td>
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<tr>
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<td>1926</td>
<td>$10,894.27</td>
<td>$10,894.27</td>
<td>$10,894.27</td>
<td>$10,894.27</td>
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<tr>
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<td>1925</td>
<td>$15,771.08</td>
<td>$15,771.08</td>
<td>$15,771.08</td>
<td>$15,771.08</td>
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<tr>
<td>Certified claims</td>
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<td>$26,08</td>
<td>$26,08</td>
<td>$26,08</td>
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<td>1923</td>
<td>$26,08</td>
<td>$26,08</td>
<td>$26,08</td>
<td>$26,08</td>
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<tr>
<td>Total</td>
<td>1927</td>
<td>$12,596.09</td>
<td>$12,596.09</td>
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<td>1926</td>
<td>$10,727.42</td>
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<td>$10,727.42</td>
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<tr>
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<td>1925</td>
<td>$206.50</td>
<td>$206.50</td>
<td>$206.50</td>
<td>$206.50</td>
</tr>
</tbody>
</table>


* Transferred from 1926-27 account.

* See note 47.
### Expenditures, balances, etc.—Continued

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
</tr>
<tr>
<td>OFFICE OF SUPERVISING ARCHITECT—continued</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Buildings—Continued, Operating expenses—Contd. Operating supplies for public buildings</td>
<td>1927</td>
<td>$3,011,500.00</td>
<td>$2,684,672.17</td>
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<tr>
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<td>1926</td>
<td>$446,336.32</td>
<td>$99,019.46</td>
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<td>1925</td>
<td>$228,176.94</td>
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<tr>
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<td>1924</td>
<td>27,000.00</td>
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<tr>
<td>Certified claims.</td>
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<td>366.46</td>
<td>366.46</td>
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<tr>
<td></td>
<td>Outside professional services</td>
<td>1927</td>
<td>150,000.00</td>
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<tr>
<td>Relief of contractors, etc., for public buildings under Treasury Department</td>
<td>No year</td>
<td>8,719.80</td>
<td>16,250.65</td>
</tr>
<tr>
<td>Total operating expenses, public buildings</td>
<td>826,082.91</td>
<td>180,420.08</td>
<td>10,811,224.55</td>
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<tr>
<td>Total, public buildings</td>
<td>13,111,195.35</td>
<td>384,309.15</td>
<td>29,176,522.70</td>
</tr>
</tbody>
</table>

### TREASURY, MISCELLANEOUS

<p>| Claims allowed under Bowman and Tucker Acts | No year | 162.00 | 162.00 |
| Claims for damages, act Dec. 28, 1922, Treasury Department | No year | 598.55 | 993.86 | 993.86 | 1,264.55 |
| National security and defense, Treasury Department | 1919 | 1,659.86 | 993.86 | 1,264.55 |
| Judgments, Court of Claims, Treasury | No year | 519.89 | 519.89 | 519.89 |
| Judgments, United States courts, Treasury | No year | 535,346.69 | 535,346.69 | 535,346.69 |
| Payment of French spoliation claims | No year | 64,237.57 | 64,237.57 |
| Reimbursement to Blank &amp; Norton | No year | 35.00 | 35.00 |
| Relief of G. C. Allen | No year | 2,000.00 | 2,000.00 | 2,000.00 |
| Maude J. Booth | No year | 1,319.20 | 1,319.20 | 1,319.20 |
| Sherman F. Browning | No year | 500.00 | 500.00 | 500.00 |
| Capital Paper Co. | No year | 706.87 | 706.87 | 706.87 |
| Carroll Motor Co. | No year | 700.00 | 700.00 | 700.00 |
| Citizens' National Bank, Petty, Texas | No year | 1,380.83 | 1,380.83 | 1,380.83 |
| Folkert Coleman | No year | 27.50 | 27.50 | 27.50 |
| J. S. Corbett | No year | 28.50 | 28.50 | 28.50 |</p>
<table>
<thead>
<tr>
<th>Bank, Trustee, or Administrator</th>
<th>Year</th>
<th>Total Amount</th>
</tr>
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<tbody>
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<td>...</td>
<td>...</td>
</tr>
<tr>
<td>...</td>
<td>...</td>
<td>...</td>
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</table>

**To promote the education of the blind**: 1927, 40,000.00

<table>
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<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Increase of compensation, Treasury Department</td>
<td>38.88</td>
</tr>
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<td>Permanent and indefinite:</td>
<td>38.05</td>
</tr>
<tr>
<td>To promote the education of the blind, interest</td>
<td>68.68</td>
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</tbody>
</table>

**Loss repayments to "National security and defense" returned to the principal account**: 171.66

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>...</td>
<td>...</td>
</tr>
</tbody>
</table>

**Total, Treasury, miscellaneous**: 6,095,887.13 12,316,884.14

---

*See p. 97 for "National security and defense" statement.*

*See interest account following.*

*See note 60.*
<table>
<thead>
<tr>
<th>Special Accounts</th>
<th>Appropriations</th>
<th>Expenditures 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of obligations of foreign governments</td>
<td>$38,591,629.05</td>
<td>$7,111,244.28</td>
<td>$7,111,241.28</td>
<td>$38,591,629.05</td>
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<tr>
<td>Permanent and intermediate debt</td>
<td>No year</td>
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<td>1,000,000.00</td>
<td>1,000,000.00</td>
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<td>Subscription to capital stock</td>
<td>No year</td>
<td>8,111,244.28</td>
<td>8,111,244.28</td>
<td>8,111,244.28</td>
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<tr>
<td>Total, Special Accounts</td>
<td>38,591,629.05</td>
<td>38,111,244.28</td>
<td>38,111,244.28</td>
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<tr>
<td>Total, Treasury Department</td>
<td>105,391,022.60</td>
<td>366,295,927.65</td>
<td>288,909,184.37</td>
<td>284,806,060.63</td>
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<td>General Expenditures</td>
<td>74,505,560.89</td>
<td>163,378,344.82</td>
<td>152,038,117.35</td>
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<td>5,135,052.37</td>
<td>5,135,052.37</td>
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<td>Expenditures of Customs and col. revenue</td>
<td>9,455,746.98</td>
<td>28,709,646.33</td>
<td>29,800,870.25</td>
<td>29,293,122.78</td>
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<td>Total, Treasury Department</td>
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<td>366,295,927.65</td>
<td>288,909,184.37</td>
<td>284,806,060.63</td>
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<td>Office of Secretary of War</td>
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<td>220,507.00</td>
<td>220,790.20</td>
<td>220,568.78</td>
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<td>1925</td>
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<td>1918</td>
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<td>Administrative expenses, World War</td>
<td>1924-27</td>
<td>231,040.00</td>
<td>201,065.19</td>
<td>198,731.17</td>
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<td>4.89</td>
<td>10,104.92</td>
<td>877.40</td>
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<td>----------</td>
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<td>Contingent expenses, War Department</td>
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<td>$100,431.00</td>
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<td>Less repayments transferred per footnot.</td>
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<td>8,793.07</td>
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<tr>
<td>Total, Office of Secretary of War</td>
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**GENERAL STAFF CORPS**

<table>
<thead>
<tr>
<th>Salaries, Office of Chief of Staff</th>
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<tbody>
<tr>
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<td>212,037.24</td>
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<td>1925</td>
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<td>2,889.83</td>
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<tr>
<td>Contingencies, Military Intelligence Division, General Staff Corps</td>
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<td>1927</td>
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<td>51,556.07</td>
<td>9,963.93</td>
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<td>1925</td>
<td>5,500.41</td>
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<td>1923</td>
<td></td>
<td>.35</td>
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<tr>
<td>Total, General Staff Corps</td>
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<td>272,214.22</td>
<td>272,214.22</td>
<td>9,142.20</td>
<td>17,394.26</td>
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*Footnotes:*  
1. Hereofore not included under Treasury Department totals.  
2. Transferred from 1924-1926 account.  
3. Includes $8,931 transferred from accounts as follows:  
   Salaries, Office of Chief of Finance, 1927.  
   Salaries, Office of the Chief of Ordnance, 1927.  
   Salaries, Office of the Chief of Ordnance, 1927.  
   Salaries, Office of the Chief of Ordnance, 1927.  
   Salaries, Office of the Chief of Ordnance, 1927.  
3. Exclusive of amount transferred to "Civil service retirement and disability fund," p. 466.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1926</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 1)</td>
<td>On books of Treasury</td>
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<tr>
<td>Expenditures, balances, etc.—Continued</td>
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<tr>
<td>MILITARY ACTIVITIES—Continued</td>
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<tr>
<td>ADJUTANT GENERAL'S DEPARTMENT</td>
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<tr>
<td>Salaries, Adjutant General's Office</td>
<td>1927</td>
<td>$1,392,620.00</td>
<td>$1,369,240.23</td>
<td>$1,365,965.14</td>
<td>$23,379.77</td>
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<td>1926</td>
<td>169.21</td>
<td>291.16</td>
<td>1,585.64</td>
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<td>70,333.21</td>
<td>7,650.27</td>
<td>614.08</td>
<td>614.08</td>
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<td>Contingencies, headquarters of military departments, etc</td>
<td>1927</td>
<td>4,500.00</td>
<td>3,569.80</td>
<td>3,569.80</td>
<td>930.20</td>
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<td>1926</td>
<td>796.68</td>
<td>706.21</td>
<td>706.21</td>
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<td>38.06</td>
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<td>61.60</td>
<td>99.65</td>
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<tr>
<td>Completion of roster of Union and Confederate armies</td>
<td>1927</td>
<td>70,000.00</td>
<td>68,062.22</td>
<td>67,863.21</td>
<td>1,907.78</td>
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<tr>
<td>Military post exchanges</td>
<td>1927</td>
<td>83,800.00</td>
<td>66,537.40</td>
<td>66,537.40</td>
<td>17,262.60</td>
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<td>16,479.37</td>
<td>14,969.54</td>
<td>14,969.54</td>
<td>1,595.83</td>
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<td>1925</td>
<td>2,069.81</td>
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<td>492.60</td>
<td>1,577.21</td>
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<td>116.17</td>
<td>100.14</td>
<td>100.14</td>
<td>16.03</td>
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<td>1923 and prior</td>
<td>1.87</td>
<td>59.85</td>
<td>59.85</td>
<td>61.50</td>
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<tr>
<td>Registration and selection for military service</td>
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<td>389.39</td>
<td>34.50</td>
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<td>Certified claims</td>
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<td>1,110.54</td>
<td>1,110.54</td>
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<tr>
<td>Registration and selection for military service, Act June 15, 1917</td>
<td>1917-18</td>
<td>213.00</td>
<td>213.00</td>
<td>213.00</td>
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<tr>
<td>Vocational training of soldiers</td>
<td>1923</td>
<td>115.39</td>
<td>115.39</td>
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<tr>
<td>Army War College</td>
<td>1927</td>
<td>68,390.00</td>
<td>66,387.41</td>
<td>66,387.41</td>
<td>2,002.59</td>
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<td>1926</td>
<td>2,359.62</td>
<td>552.70</td>
<td>552.70</td>
<td>1,806.92</td>
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<td>1925</td>
<td>2,298.07</td>
<td>34.87</td>
<td>34.87</td>
<td>2,323.94</td>
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<tr>
<td>Command and General Staff School, Fort Leavenworth, Kans</td>
<td>1927</td>
<td>40,599.00</td>
<td>36,890.08</td>
<td>36,890.08</td>
<td>3,708.92</td>
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<td>1926</td>
<td>1,334.78</td>
<td>614.08</td>
<td>614.08</td>
<td>720.70</td>
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<td>250.69</td>
<td>250.69</td>
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<td>250.69</td>
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<tr>
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<td></td>
<td>37,504.16</td>
<td>37,504.16</td>
<td>37,504.16</td>
<td>37,504.16</td>
</tr>
<tr>
<td>General service schools, Fort Leavenworth, Kans</td>
<td>1923</td>
<td>1.17</td>
<td>1.17</td>
<td>1.17</td>
<td>135,464.02</td>
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</tr>
<tr>
<td>Total, Adjutant General's Department</td>
<td>105,519.88</td>
<td>291.16</td>
<td>1,661,173.25</td>
<td>1,619,553.42</td>
<td>1,616,340.48</td>
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**OFFICE OF THE INSPECTOR GENERAL**

<table>
<thead>
<tr>
<th>Salaries, Office of Inspector General</th>
<th>1927</th>
<th>37.92</th>
<th>122.97</th>
<th>25,780.00</th>
<th>192.96</th>
<th>157.75</th>
<th>5,110.33</th>
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</thead>
<tbody>
<tr>
<td>Total, Office of the Inspector General</td>
<td>1,033.27</td>
<td>122.97</td>
<td>25,780.00</td>
<td>24,866.79</td>
<td>24,942.53</td>
<td>1,021.24</td>
<td>325.24</td>
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**OFFICE OF THE JUDGE ADVOCATE GENERAL**

<table>
<thead>
<tr>
<th>Salaries, Office of Judge Advocate General, U. S. Army</th>
<th>1927</th>
<th>4,484.12</th>
<th>498.46</th>
<th>62,820.00</th>
<th>61,635.96</th>
<th>61,218.76</th>
<th>1,181.94</th>
<th>420.20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special services, Office of Judge Advocate General, U. S. Army</td>
<td>1927</td>
<td>13,338.62</td>
<td>22,150.44</td>
<td>25,000.00</td>
<td>19,673.25</td>
<td>19,673.25</td>
<td>5,126.75</td>
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<tr>
<td>-----------------------------------------------------</td>
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<td>----------</td>
<td>---------</td>
</tr>
<tr>
<td>Total, Office of the Judge Advocate General</td>
<td>1924-25</td>
<td>41,467.05</td>
<td>498.46</td>
<td>87,820.00</td>
<td>80,057.89</td>
<td>80,136.15</td>
<td>24,322.27</td>
<td>24,906.89</td>
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**ARMY ACCOUNT OF ADVANCES**

Permanent working fund—Army account of advances

<table>
<thead>
<tr>
<th>Year</th>
<th>7,948,777.92</th>
<th>6,381,373.84</th>
<th>1,232,932.41</th>
<th>3,521,327.75</th>
<th>2,009,070.56</th>
<th>10,237,173.26</th>
<th>7,938,631.03</th>
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**SPECIAL DEPOSITS**

Special deposit accounts

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<tr>
<th></th>
<th>4,351,536.44</th>
<th>1,723,856.61</th>
<th>2,627,679.83</th>
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**FINANCE DEPARTMENT**

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<tr>
<th>Salaries, Office of Chief of Finance</th>
<th>1927</th>
<th>1,622.89</th>
<th>917.13</th>
<th>350,251.00</th>
<th>345,419.27</th>
<th>344,524.50</th>
<th>4,861.73</th>
<th>894.77</th>
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<tbody>
<tr>
<td>Increase of compensation, War Department</td>
<td>1923</td>
<td>30.05</td>
<td>30.05</td>
<td>30.05</td>
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</tr>
</tbody>
</table>

---

2 This amount stands charged with the sum of $7,948,777.92 at the beginning of the fiscal year 1927, and with $10,237,173.26 at the close of the year, which amounts are based on the unadjusted disbursements on a warrants-issued basis and affect the total balances, War Department.
3 Debit balance.
4 Exclusive of 639 transferred to "Contingent expenses, War Department, 1927."
5 Repay warrants credited directly to this account.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td></td>
<td>To credit of disbursing officers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1927</td>
<td>$1,120,000.00</td>
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<td>1926</td>
<td>$1,229,354.43</td>
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<td></td>
<td>1925</td>
<td>212,814.41</td>
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<td>1924</td>
<td>104.02</td>
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<tr>
<td></td>
<td>1923</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td>1,072,753.06</td>
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### Pay of the Army

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>120,580,596.00</td>
<td>118,155,888.09</td>
<td>118,155,888.09</td>
<td>2,424,709.91</td>
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<td>1926</td>
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<td>3,530,840.78</td>
<td>3,530,840.78</td>
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<td>73,041.12</td>
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<td>1,795.72</td>
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<td>315.87</td>
<td>16,200.18</td>
<td>16,200.18</td>
<td>16,816.05</td>
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<tr>
<td><strong>Total</strong></td>
<td>121,672,384.40</td>
<td>121,672,384.40</td>
<td>121,672,384.40</td>
<td>1,948.53</td>
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### Pay, etc., of the Army

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1917</td>
<td>1,965.69</td>
<td>1,965.69</td>
<td>1,995.04</td>
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<td>3,527.75</td>
<td>3,527.75</td>
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<tr>
<td>1919</td>
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<td>11,998.64</td>
<td>11,998.64</td>
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<tr>
<td>1918</td>
<td>16,760.64</td>
<td>16,760.64</td>
<td>15,700.64</td>
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<tr>
<td><strong>Total</strong></td>
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### Mileage

<table>
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<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
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<tbody>
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<td>575,674.77</td>
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<td>1925</td>
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<td>109,046.74</td>
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<tr>
<td><strong>Total</strong></td>
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</table>

### Mileage to officers and contract surgeons

<table>
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<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
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<td>6.75</td>
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<td>1920</td>
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<tr>
<td>Apprehension of deserters, etc.</td>
<td>160,000.00</td>
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<td>147,030.05</td>
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<td>Expenses of courts-martial.</td>
<td>70,000.00</td>
<td>52,221.95</td>
<td>52,221.95</td>
<td>17,778.95</td>
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<td>Claims of officers, enlisted men, and nurses of the Army for destruction of</td>
<td>9,086.31</td>
<td>30,969.61</td>
<td>30,969.61</td>
<td>28,116.70</td>
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<tr>
<td>private property.</td>
<td>No year</td>
<td>No year</td>
<td>No year</td>
<td>No year</td>
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<td>Claims for damages to and loss of private property.</td>
<td>36,856.48</td>
<td>11,802.90</td>
<td>11,802.90</td>
<td>50,053.58</td>
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<td>Claims for damage, act Dec. 28, 1922, War Department.</td>
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<td>No year</td>
<td>No year</td>
<td>No year</td>
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<td>Settlement of claims of foreign Governments and their nationals.</td>
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<td>20,078.70</td>
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<td>Permanent and indefinite:</td>
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<td>Claims of officers and men of the Army for destruction of private property</td>
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<td>394.08</td>
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<td>Extra pay, Regular Army, War with Spain.</td>
<td>92.40</td>
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<td>Extra pay to volunteers, War with Spain.</td>
<td>994.99</td>
<td>994.99</td>
<td>994.99</td>
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<td>Increase of compensation, War Department, proper</td>
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<td>Total, Finance Department</td>
<td>28,405,588.59</td>
<td>23,787.35</td>
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<td>125,839,905.81,2,714,911.09</td>
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<td>Salaries, Office of Quartermaster General</td>
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<td>1928</td>
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<td>558,281.65</td>
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* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 496.
* Represents allotments of Army pay under war risk insurance act.
* Exclusive of $8,788.84 transferred to "Contingent expenses, War Department, 1927."
<table>
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<tr>
<th>Fiscal year</th>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
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<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>QUARTERMASTER CORPS—continued</strong></td>
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<td>1923</td>
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<td>1922</td>
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<td>Certified claims</td>
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<td><strong>Barracks and quarters</strong></td>
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<td>431,130.00</td>
<td>3,329,812.00</td>
<td>3,272,017.94</td>
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<td>1925</td>
<td>57,192.94</td>
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<td>1924</td>
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<td>1921 and prior.</td>
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<td>3,622.11</td>
<td>3,622.11</td>
<td>3,622.11</td>
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<tr>
<td><strong>Barracks and quarters, act Feb. 28, 1920.</strong></td>
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<td>150,670.42</td>
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<td><strong>Barracks and quarters, Philippine Islands</strong></td>
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<td>156,417.80</td>
<td>220,000.00</td>
<td>213,976.67</td>
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<td><strong>Barracks and quarters, sea-coast defenses</strong></td>
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<td><strong>Clothing and equipage</strong></td>
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<td>5,654,181.18</td>
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<td>1925</td>
<td>670,018.66</td>
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<td>135.52</td>
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<td><strong>Clothing and camp and garrison equipage</strong></td>
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<td>26.00</td>
<td>26.00</td>
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<td><strong>General appropriations, Quartermaster Corps</strong></td>
<td>1921</td>
<td></td>
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<td>1920</td>
<td>6,251,251.82</td>
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<td>63,028.57</td>
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</table>
General appropriations, Quartermaster Corps, act Feb. 28, 1920.

<table>
<thead>
<tr>
<th>Year</th>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>Horses for Cavalry, Artillery, Engineers, etc.</td>
<td>50,000.00</td>
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<td>1926</td>
<td></td>
<td>450,105.00</td>
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<td>1925</td>
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<td>250,000.00</td>
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Certified claims. 30,24

Incidental expenses of the Army...

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<th>Item</th>
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<td>1927</td>
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<td>5,917,850.00</td>
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<td>1926</td>
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<td>26,76</td>
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<td>1923</td>
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Incidental expenses, Quartermaster Corps. 6,65

Inland and port storage and shipping facilities. No year. 215,291.59

National security and defense, War Department. 1919

<table>
<thead>
<tr>
<th>Item</th>
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<td>Regular supplies of the Army. 1927-28</td>
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<td>8,464,391.00</td>
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<td>1926-27</td>
<td>3,129,040.20</td>
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<td>1,550,769.17</td>
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<td>1924</td>
<td>237,329.94</td>
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<td>20,22</td>
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Certified claims. 5,176.11

Regular supplies of the Army (transfer to Veterans' Bureau, act May 21, 1920).

<table>
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<tr>
<th>Year</th>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1926</td>
<td></td>
<td>4,785.00</td>
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RECEIPTS AND EXPENDITURES, 1927

2. Transferred from 1926 account.
3. Includes $20,000 transferred from 1926 account and $425,000 transferred from "Inland and port storage and shipping facilities.
4. Excludes of $6,130 transferred to 1927 account and $7,833.82 transferred to "Civil service retirement and disability fund," p. 406.
5. Transferred from Arming, equipping, and training the National Guard, 1924.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Balances June 30, 1926</td>
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<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td>Military Activities—Continued.</td>
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<td>Quartermaster Corps—continued.</td>
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<td>Rent of buildings, Quartermaster Corps.</td>
<td>1927</td>
<td>$32,982.00</td>
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<td>$25,725.66</td>
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<td>Roads, walks, wharves, and drainage</td>
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<td>Roads, Fort Riley, Kans., Military Reservation. 1923-24</td>
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<td>2,190.69</td>
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<td>2,190.69</td>
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<td><strong>Acquisition of land, Camp Knox, Ky., certified claims.</strong></td>
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<td><strong>Compensation for land and damages, Camp Knox, Ky., No year.</strong></td>
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<td>3,401.50</td>
<td>16,127.35</td>
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<tr>
<td><strong>Completion of acquisition of lands for military posts</strong></td>
<td>5,822.87</td>
<td>5,822.87</td>
<td>5,822.87</td>
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<td><strong>Completion of acquisition of land, Camps Custer, Dix, and Grant.</strong></td>
<td>9,920.45</td>
<td>3,500.00</td>
<td>9,916.95</td>
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<td><strong>Completion of acquisition of right of way, Scott Field, Ill., No year.</strong></td>
<td>452.50</td>
<td>452.50</td>
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<tr>
<td><strong>Completion of hospital, Schofield Barracks, Hawaii, No year.</strong></td>
<td>952.50</td>
<td>952.50</td>
<td>449,047.50</td>
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<td></td>
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<tr>
<td><strong>Construction of buildings, utilities, and appurtenances at military posts.</strong></td>
<td>2,250,000.00</td>
<td>2,250,000.00</td>
<td>2,250,000.00</td>
<td>1,305,705.82</td>
<td>3,519,280.10</td>
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<td><strong>Construction of barracks, Camp Lewis, Wash., No year.</strong></td>
<td>594.88</td>
<td>594.88</td>
<td>594.88</td>
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<td><strong>Construction of road, Fort Story, Va., 1925.</strong></td>
<td>716.18</td>
<td>716.18</td>
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<td><strong>Construction and repair of hospitals.</strong></td>
<td>313,374.04</td>
<td>313,374.04</td>
<td>313,374.04</td>
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<td><strong>Disciplinary Barracks, Fort Leavenworth, Kans., No year.</strong></td>
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<td>40,877.52</td>
<td>40,877.52</td>
<td>281,157.54</td>
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<tr>
<td><strong>Land, Fort Bliss, Tex.</strong></td>
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<td>104,981.00</td>
<td>104,981.00</td>
<td>939,999.00</td>
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<td><strong>Construction of additional facilities, Walter Reed General Hospital, District of Columbia, No year.</strong></td>
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<td>3,625.39</td>
<td>3,625.39</td>
<td>3,625.39</td>
<td>3,625.39</td>
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<td><strong>Land, etc., Walter Reed General Hospital, District of Columbia.</strong></td>
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<td>16,259.29</td>
<td>16,259.29</td>
<td>16,259.29</td>
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<tr>
<td><strong>Military posts, Hawaiian Islands, No year.</strong></td>
<td>29,802.86</td>
<td>29,802.86</td>
<td>29,802.86</td>
<td>3,871.70</td>
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<td><strong>Military posts, Hawaiian Islands, No year.</strong></td>
<td>1,085.53</td>
<td>1,085.53</td>
<td>1,085.53</td>
<td>1,085.53</td>
<td></td>
</tr>
</tbody>
</table>

* Includes $15,000 transferred from 1925 account and excludes $36,145 transferred to "Civil service retirement and disability fund," p. 406.

* Includes $15,000 transferred from 1926 account and excludes $36,145 transferred to "Civil service retirement and disability fund," p. 406.

* Transferred from "Military post construction fund" (special fund).

* Transferred from "Military post construction fund" (special fund).

* Includes $36,145 returned from same object under Navy Department.
### Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30 1927</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>Military Activities—Continued</strong></td>
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<tr>
<td><strong>Quartermaster Corps—continued</strong></td>
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<td>Military posts, Hawaiian Islands (transfer to Navy Department act May 21, 1920)</td>
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<td>$18,774.92</td>
<td>$18,774.92</td>
<td>$10,300.00</td>
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<td>Purchase of land, military post, Schofield Barracks, Hawaii.</td>
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<td>Sites for military purposes.</td>
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<td>46,178.00</td>
<td>45,178.00</td>
<td>882,528.38</td>
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<td>1923-1926</td>
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<td>88,40</td>
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<td>Sewerage system, Fort Monroe, Va.</td>
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<td>13,530.12</td>
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<td>Supply depots, Fort Sam Houston, Tex.</td>
<td>No year.</td>
<td>264,682.10</td>
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<tr>
<td>Water and sewers at military posts</td>
<td>1927-28</td>
<td>130,820.00</td>
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<td>121,515.82</td>
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<td>1925</td>
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<td>1924-25</td>
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<td>Indefinite:</td>
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<tr>
<td>Replacing Army transportation</td>
<td>1927-28</td>
<td>315,668.31</td>
<td>315,668.31</td>
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<tr>
<td>1925-26</td>
<td>311,856.55</td>
<td>304,139.35</td>
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<td>1923-24</td>
<td>28,143.46</td>
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<td>1922-23</td>
<td>15,196.90</td>
<td>15,196.90</td>
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<td>1925-26</td>
<td>593,320.35</td>
<td>593,320.35</td>
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<td>1924-25</td>
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<tr>
<td>1923-24</td>
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<td>1,566,66</td>
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<td>1922-23</td>
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<td>Certified claims.</td>
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<td>Total</td>
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*Page dimensions: 779.3x576.2*
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<thead>
<tr>
<th>Year</th>
<th>Regular Supplies of the Army</th>
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<tbody>
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<td>1927-28</td>
<td>254,894.96</td>
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<td>1926-27</td>
<td>56,680.93</td>
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<td>1925-26</td>
<td>56,647.93</td>
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<td>1924-25</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Water and Sewers at Military Posts</th>
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</thead>
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<td>1927-28</td>
<td>15,174.74</td>
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<td>1926-27</td>
<td>11,168.00</td>
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<tr>
<td>1925-26</td>
<td>11,145.32</td>
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<td>1924-25</td>
<td>687.15</td>
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<tr>
<td></td>
<td>7,408.58</td>
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</tbody>
</table>

**Special Funds:**
- Construction of noncommissioned officers' quarters, San Juan, Porto Rico: No year.
- Construction of barracks and quarters, etc., second Corps Area, act Feb. 12, 1925: No year.
- Military post construction fund: No year.
- Restoration of Fort McHenry, Md.: No year.

**Less repayments to “National security and defense, War Department,” returned to “National security and defense” principal account:**
- 100.00

**Total, Quartermaster Corps:**
- 35,248,767.87

**Signal Corps**

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries, Signal Office</th>
<th>War Department Message Center</th>
<th>Increase for Aviation, Signal Corps</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>56,465.00</td>
<td>284.2</td>
<td>10,276.24</td>
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<tr>
<td>1926</td>
<td>438.94</td>
<td>852.42</td>
<td>700.00</td>
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<td>1925</td>
<td>23,84</td>
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<td>9,576.24</td>
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</table>

**Increase for Aviation, Signal Corps, act Feb. 29, 1920:**
- 18,565.69

---

**Notes:**
1. Exclusive of amount transferred to "Civil service retirement and disability fund." p. 466.
2. Appropriation account established under the act of Apr. 11, 1926. (44 Stat. p. 263.)
3. See note 2.
4. Exclusive of $3,000,000 transferred to "Construction of buildings, utilities and appurtenances at military posts, 1927-1929."
5. Exclusive of $3,000,000 transferred to "Construction of barracks, Camp Lewis, Wash." $800,000
6. Completion of hospital, Schofield Barracks, Hawaii. $450,000
7. Construction of buildings, utilities and appurtenances at military posts. $2,356,000
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
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<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Military Activities—Continued</strong></td>
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<td></td>
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<tr>
<td><strong>Signal Corps—continued</strong></td>
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<tr>
<td>Maintenance of fire-control installations</td>
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<td>Maintenance of fire-control installations, insular possessions</td>
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<td>12,610.57</td>
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<td>$12,705.69</td>
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<tr>
<td></td>
<td>1926</td>
<td>1,691.09</td>
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<td>8,374.97</td>
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<td></td>
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<tr>
<td>Signal Service of the Army</td>
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<td></td>
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<td>Act Apr. 30, 1927</td>
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<td>Act May 28, 1924</td>
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<td>Signal Service of the Army (transfer to Navy Department, act of May 21, 1920)</td>
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<tr>
<td>Indefinite:</td>
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<tr>
<td>Replacing Signal Corps supplies and equipment</td>
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<td></td>
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<tr>
<td>Total, Signal Corps</td>
<td></td>
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### AIR SERVICE

<table>
<thead>
<tr>
<th>Years</th>
<th>Salaries, Office of Chief of Air Service</th>
<th>Air Corps, Army</th>
<th>Air Service, Army</th>
<th>Certified claims</th>
</tr>
</thead>
<tbody>
<tr>
<td>1925</td>
<td>206,694.00</td>
<td>1,750,000.00</td>
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<td>674.27</td>
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<tr>
<td>1926</td>
<td>193,417.94</td>
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<td>162,613.59</td>
<td>104,094.43</td>
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### RECEIPTS AND EXPENDITURES, 1927

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<th>Years</th>
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<th>Air Corps, Army</th>
<th>Air Service, Army</th>
<th>Certified claims</th>
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<td>1925</td>
<td>206,694.00</td>
<td>1,750,000.00</td>
<td>9,438,892.34</td>
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<td>1926</td>
<td>193,417.94</td>
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<td>1927</td>
<td>162,613.59</td>
<td>104,094.43</td>
<td>1,086.99</td>
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</table>

### Notes

2. Exclusive of $1,800 transferred to same object under Department of Commerce, Bureau of Standards.
3. Exclusive of $133,83 transferred to same object under Department of Commerce and excludes $65,95 transferred to "Civil service retirement and disability fund," p. 406.
4. Exclusive of $8,423 transferred to same object under Department of Commerce, and $137,000 to "Helium conservation, production, and exploitation, Bureau of Mines, act Apr. 29, 1926, 1927." Exclusive of $8,423 transferred to same object under Department of Commerce, and excludes $65,95 transferred to "Civil service retirement and disability fund," p. 406.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tr>
<td></td>
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<td>Balances June 30, 1926</td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
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**BUREAU OF INSULAR AFFAIRS**

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<th>Care of insane Porto Rican soldiers</th>
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* Inclusive of $4,443.65 returned to same object under War Department.
* All accounts for medical and hospital services under the War Department transferred from the Veterans Bureau, stated on pp. 406.
* Excluding of $80 transferred to same object under Department of Agriculture.
* See note 47.
### Military Activities—Continued.

#### Corps of Engineers

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations from the General Fund</th>
<th>Funds Available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount Carried to Surplus Fund</th>
<th>Balances June 30, 1927</th>
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<td></td>
<td>On Books of Treasury</td>
<td>To Credit of Disbursing Officers</td>
<td>Warrants-Issued Basis</td>
<td>Checks-Issued Basis (See p. 7)</td>
<td>On Books of Treasury</td>
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<td><strong>Salaries, Office of Chief of Engineers</strong></td>
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#### Salaries, Office of Chief of Engineers

- **1927**: $118,000.00
- **1926**: $115,863.38
- **1925**: $115,243.71
- **Repayments to Appropriations in Excess of Expenditures**: $2,136.62
- **619.67**

#### Funds Available in 1927

- **On Books of Treasury**: $118,000.00
- **To Credit of Disbursing Officers**: $115,243.71
- **Warrants-Issued Basis**: $2,136.62
- **Checks-Issued Basis (See p.7)**: 619.67

####Balances June 30, 1927

- **On Books of Treasury**: $118,000.00
- **To Credit of Disbursing Officers**: 619.67

#### Receipts and Expenditures, 1927

- **Engineer Operations in the Field**
  - **1927**: $74,000.00
- **1926**: $6,380.97
- **1925**: $6,380.97
- **1921**: $154.37
- **Certified Claims**: 79,266.81
- **1927**: 121.41
- **1926**: 121.41
- **1925**: 121.41
### Military Surveys and Maps

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### Contingent Expenses, Seacoast Fortifications

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### Modernizing Older Emplacements

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### Plans for Fortifications

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### Plans for Fortifications, Insular Possessions

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### Preservation and Repair of Fortifications

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### Preservation and Repair of Fortifications, Insular Possessions

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### Balance transferred to "Civil service retirement and disability fund, p. 406.

### Provided for under "Engineer operations in the field" for 1927.

### Balance transferred to "Civil service retirement and disability fund, p. 406.

### Includes appropriation for "Civilian assistants to Engineer officers" for 1927.
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<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
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**Expenditures, balances, etc.—Continued**

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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
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<th>Expenditures in 1927</th>
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* Includes $8,74 returned from same object under Department of Commerce.
* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 407.
* Exclusive of $2,000 transferred to same object under Department of Commerce, Bureau of Standards.
* Excludes $8,74 returned from same object under Department of Commerce.
* See note 56.
* Exclusive of $1,000 transferred to same object under Department of Commerce, Bureau of Standards.
* Exclusive of $1,000 transferred to same object under Department of Commerce, Bureau of Standards. 1922-23 $150.07 30.37 2,000.00 1,066.01 1,000.00 433.90 24.84
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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Certified claims.

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- 1925

Armament of Fortifications, act Feb. 28, 1920:
- 1926: 213,812.18
- 1925: 187,595.50
- 1924: 912.25
- 1923: 6.21

Armament of Fortifications, insular possessions:
- 1927: 233,100.00
- 1926: 58,294.68
- 1925: 58,294.68
- 1924: 58,294.68
- 1923: 58,294.68

Field Artillery Armament (transfer to Department of Commerce, Bureau of Standards):
- Act Apr. 23, 1926:
  - 1927: 6,500.00
  - 1926: 4,000.00
  - 1925: 3,444.76
  - 1924: 1,000.00
  - 1923: 555.24

Field Artillery Armament (transfer to Department of Commerce, Bureau of Mines, act May 6, 1924):
- Act May 28, 1924:
  - 1925: 6,500.00

Evacuation of Ordnance Depots:
- No year: 113,628.44

Proving Grounds, Army:
- 1927: 171,000.00
- 1926: 80,286.26
- 1925: 14,394.25
- 1924: 1,785.31
- 1923: 541.20
- 1922: 180.43

- Balance of $84.82 returned to same object under War Department.
- Exclusive of $84.82 transferred to same object under War Department.
- Balance of $84.82 transferred to "Civil service retirement and disability fund," p. 477.
- Includes $84.82 transferred to same object under War Department.
- Balance of $84.82 returned to same object under War Department.
- Exclusive of $84.82 transferred to same object under War Department.
- Balance of $84.82 transferred to "Civil service retirement and disability fund," p. 477.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<td>Replacing ordnance and ordnance stores</td>
<td>1,205,775.36</td>
<td>154,944.01</td>
<td>888,415.25</td>
<td>247,563.81</td>
<td>78.27</td>
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<td>Special fund—Ordinance material, proceeds of sales (War)</td>
<td>1,205,775.36</td>
<td>154,944.01</td>
<td>888,415.25</td>
<td>247,563.81</td>
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<td>5,752.11</td>
<td>9,504,465.46</td>
<td>6,270,849.32</td>
<td>6,267,406.68</td>
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</table>

**CHEMICAL WARFARE SERVICE**

| Salaries, Office of Chief of Chemical Warfare Service | No year. | 21,420.00 | 21,095.96 | 210.29 | 8.16 | 21,150.61 | 21,073.27 |
| Chemical Warfare Service, Army | No year. | 46,823.57 | 3,509.00 | 970.17 | 870.17 | 237,862.82 | 2,103.15 |
| Total, Chemical Warfare Service | 273,594.71 | 135.76 | 1,254,784.98 | 1,173,472.47 | 1,173,395.13 | 8,328.53 | 346,575.60 | 213.10 |

**CHIEF OF INFANTRY**

| Infantry School, Fort Benning, Ga. | 33,858.00 |
| 1927 | 30,083.97 |
| 1926 | 500.64 |
| 1925 | 168.55 |
| | 865.00 |

---


2. Exclusive of $110 returned to same object under War Department and $6 transferred to "Civil service retirement and disability fund," p. 407.
<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>To credit of disbursing officers</td>
<td>Warrant-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>Military Activities—Continued</td>
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<td></td>
<td></td>
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### Coast Artillery School, Fort Monroe, Va

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<th>Buildings and grounds</th>
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<th>United States Military Academy (reimbursable)</th>
<th>Maintenance, United States Military Academy</th>
<th>Total, Chief of Coast Artillery</th>
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### Military Academy

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<th>Maintenance, United States Military Academy</th>
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### Coast Artillery war instruction

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### Fire control at fortifications

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<th>Maintenance, United States Military Academy</th>
<th>Total, Chief of Coast Artillery</th>
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### Fire control in insular possessions

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### Submarine mines

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<th>Maintenance, United States Military Academy</th>
<th>Total, Chief of Coast Artillery</th>
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### Submarine mines in insular possessions

<table>
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<th>United States Military Academy (reimbursable)</th>
<th>Maintenance, United States Military Academy</th>
<th>Total, Chief of Coast Artillery</th>
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<tbody>
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### Receipts and Expenditures, 1927

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<th>Maintenance, United States Military Academy</th>
<th>Total, Chief of Coast Artillery</th>
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* Exclusive of amount transferred to "Civil service retirement and disability fund, p. 497."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td>1,829.05</td>
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<td><strong>Total, Military Academy</strong></td>
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<td>645,918.68</td>
<td>2,844,439.85</td>
<td>2,712,759.74</td>
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<td><strong>Militia Bureau</strong></td>
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<td><strong>Salaries, Militia Bureau</strong></td>
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<td><strong>Pay of National Guard for armory drills</strong></td>
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<tr>
<td>Year</td>
<td>Citizens’ military training camps</td>
<td>1927-Dec. 31, 1927</td>
<td>2,807,471.00</td>
<td>2,056,373.65</td>
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<td>Citizens’ military training camps</td>
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<td>ment for schools</td>
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<tr>
<td></td>
<td>ment for schools and colleges.</td>
<td>1927-1926</td>
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<td>Orgonzed Reserves</td>
<td>1927-1926</td>
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<tr>
<td></td>
<td>Quartermaster supplies, equip-</td>
<td>ment, etc., Reserve</td>
<td>247.36</td>
<td>247.36</td>
<td>247.36</td>
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<td>officers’ Training Corps 1923-</td>
<td>1923-1926</td>
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<tr>
<td></td>
<td>Reserve Officers’ Training Corps</td>
<td>1927-1926</td>
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<td></td>
<td>Total, Organized Reserves and</td>
<td>5,029,810.72</td>
<td>10,443,361.93</td>
<td>9,419,857.78</td>
<td>9,419,857.78</td>
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</table>

1. Exclusive of amount transferred to "Civil service retirement and disability fund." p. 497.

2. Exclusive of $100,000 transferred to "Preservation and repair of fortifications, 1927," and $1,507.90 to "Civil service retirement and disability fund," p. 497.

3. Balance of $600,000 transferred to "Horses for cavalry, artillery, engineers, etc., 1927."
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 1)</td>
<td>On books of Treasury</td>
</tr>
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<td><strong>Military Activities—Continued</strong></td>
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<tr>
<td>National trophy and medals for rifle contests</td>
<td>1927</td>
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<td>$7,000.00</td>
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<td>$1,564.97</td>
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<td>4,803.99</td>
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<td>Ordnance equipment for rifle ranges for civilian instruction</td>
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<td>7,171.99</td>
<td>7,171.99</td>
<td>1,828.01</td>
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<td>for civilian instruction</td>
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<td>Quartermaster supplies and services for rifle ranges for civilian instruction</td>
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<td>No year.</td>
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<td>40,700.00</td>
<td>25,167.75</td>
<td>25,167.75</td>
<td>130,373.69</td>
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<td>Rifle ranges for civilian instruction</td>
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<td>110,150.89</td>
<td>17,925.16</td>
<td>17,925.16</td>
<td>92,224.73</td>
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<td>Total, National Board for Promotion of Rifle Practice</td>
<td>225,038.69</td>
<td>55,700.00</td>
<td>57,317.89</td>
<td>57,317.89</td>
<td>1,355.78</td>
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<td>Total, Military Activities</td>
<td>93,472,250.72</td>
<td>274,576,665.55</td>
<td>267,124,843.31</td>
<td>267,318,400.11</td>
<td>93,036,936.06</td>
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<td><strong>Nonmilitary Activities</strong></td>
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<td><strong>UNDER QUARTERMASTER CORPS</strong></td>
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<td><strong>NATIONAL CEMETERIES</strong></td>
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<td>Antietam Battle Field:</td>
<td>Preservation</td>
<td>1927</td>
<td>6,500.00</td>
<td>4,974.06</td>
<td>4,974.06</td>
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<td>19.58</td>
<td>19.58</td>
<td>19.58</td>
<td>5,534.83</td>
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<td>Burial of indigent patients, Army and Navy Hospital, Hot Springs, Ark.</td>
<td>1927</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
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<tr>
<td></td>
<td>1926</td>
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<td>1925</td>
<td>100.00</td>
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### Confederate burial plots

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount (in $)</th>
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<tbody>
<tr>
<td>1927</td>
<td>1,250.00</td>
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<tr>
<td>1926</td>
<td>220.08</td>
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<td>1925</td>
<td>126.50</td>
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### Confederate mound, Oakwood Cemetery, Chicago, Ill.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount (in $)</th>
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<tr>
<td>1927</td>
<td>330.00</td>
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<td>1926</td>
<td>113.60</td>
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<td>1925</td>
<td>150.00</td>
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### Confederate Stockade Cemetery, Johnstons Island, Sandusky Bay, Ohio.

<table>
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<tr>
<th>Year</th>
<th>Amount (in $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>100,000.00</td>
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<tr>
<td>1926</td>
<td>14,289.32</td>
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<tr>
<td>1925</td>
<td>3,136.68</td>
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Certified claims: 1.68

### Disposition of remains of officers, soldiers, and civil employees.

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<th>Year</th>
<th>Amount (in $)</th>
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<tbody>
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Certified claims: 35.22

### Funeral expenses of Lieut. Louis Brumelet, Eighty-first Heavy Field Artillery, French Army.

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<th>Year</th>
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<tbody>
<tr>
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### Headstones for graves of soldiers in America.

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<th>Year</th>
<th>Amount (in $)</th>
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<td>170,000.00</td>
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Certified claims: 39.86

### Headstones for graves of American soldiers in Europe.

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### Monuments or tablets in Cuba and China.

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### National cemeteries.

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Certified claims: 499,150.73

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*Exclusive of amount transferred to "Civil service retirement and disability fund," p. 493.
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<th>Fiscal year</th>
<th>Funds available in 1927</th>
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<td>Checks-issued basis (see p. 7)</td>
<td>On books of Treasury</td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td>Nonmilitary Activities—Continued</td>
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<td>National Cemeteries—Continued</td>
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<td>Pay of superintendents of national cemeteries</td>
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<tr>
<td>Total, National Cemeteries</td>
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<tr>
<td></td>
<td>699,156.97</td>
<td>792,954.27</td>
<td>818,171.79</td>
<td>818,171.79</td>
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<td>Chickamauga and Chattanooga National Military Park</td>
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<td>53,600.00</td>
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<td>1,142.50</td>
<td>1,142.50</td>
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<td></td>
<td>51,503.01</td>
<td>52,466.03</td>
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<tr>
<td>Guilford Courthouse National Military Park</td>
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<tr>
<td>1927</td>
<td>9,115.00</td>
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<td>1926</td>
<td>870.21</td>
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<td>1925</td>
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<td>245.31</td>
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<td></td>
<td>9,014.25</td>
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<tr>
<td>Park/Field</td>
<td>Year</td>
<td>Total Expenses</td>
<td>Subtotal</td>
<td>Notes</td>
</tr>
<tr>
<td>-----------</td>
<td>------</td>
<td>----------------</td>
<td>----------</td>
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<tr>
<td><strong>Moore's Creek National Military Park</strong></td>
<td>1927</td>
<td>1,500.00</td>
<td>1,500.00</td>
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<tr>
<td><strong>National monuments, War Department</strong></td>
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<td>21,961.00</td>
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<td><strong>Shiloh National Military Park</strong></td>
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<td>1925</td>
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<td><strong>Vicksburg National Military Park</strong></td>
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<td>6,298.81</td>
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<tr>
<td>Less repayments transferred to Civil service retirement and disability fund, as indicated by footnotes</td>
<td></td>
<td>36,035.29</td>
<td>31.48</td>
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<td>36,003.81</td>
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<td><strong>Under Signal Corps</strong></td>
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<td>1,150.84</td>
<td>287,604.00</td>
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<td>46,108.85</td>
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<tr>
<td><strong>Washington-Alaska military cable and telegraph system</strong></td>
<td>1927-28</td>
<td>157,167.00</td>
<td>126,867.63</td>
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<td></td>
<td>1927</td>
<td>20,000.00</td>
<td>19,410.19</td>
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<td>1926-27</td>
<td>27,942.94</td>
<td>23,150.12</td>
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<td></td>
<td>1925-26</td>
<td>3,019.02</td>
<td>1,248.91</td>
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<td></td>
<td>1924-25</td>
<td>6,272.57</td>
<td>6,272.57</td>
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<tr>
<td>Washington-Alaska military cable and telegraph system (transfer to Department of Commerce, Bureau of Standards, act May 28, 1924)</td>
<td>1925-26</td>
<td>45.09</td>
<td>18.25</td>
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<tr>
<td><strong>Total, Signal Corps, nonmilitary</strong></td>
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<td><strong>Under Medical Department</strong></td>
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<td><strong>Appliances for disabled soldiers</strong></td>
<td>1927</td>
<td>1,000.00</td>
<td>475.44</td>
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<td>1926</td>
<td>254.88</td>
<td>475.44</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>282.63</td>
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</tr>
</tbody>
</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 405.
** Balance of $0.34 and $0.73 repayments transferred to "Civil service retirement and disability fund," p. 405.
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<tr>
<td></td>
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<td>On books of Treasury</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
<td>On books of Treasury</td>
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<td>Nonmilitary activities—Continued</td>
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<td>UNDER MEDICAL DEPARTMENT—con.</td>
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<tr>
<td>Artificial limbs</td>
<td>1927</td>
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<td>$59,829.87</td>
<td>$59,829.87</td>
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<td>$2,695.80</td>
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<td>171.71</td>
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<td>525.00</td>
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</tr>
<tr>
<td>Certified claims.</td>
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<td></td>
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<tr>
<td>Trusses for disabled soldiers</td>
<td>1927</td>
<td>750.00</td>
<td>90.12</td>
<td>90.12</td>
<td>669.88</td>
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<td>1926</td>
<td>723.86</td>
<td>34.84</td>
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<td>689.02</td>
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<td>1925</td>
<td>645.19</td>
<td>645.19</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical and Surgical History of the World War</td>
<td>1927</td>
<td>16,000.00</td>
<td>15,909.33</td>
<td>15,909.33</td>
<td>90.67</td>
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<td></td>
<td>1926</td>
<td>1,821.88</td>
<td>663.47</td>
<td>663.47</td>
<td>1,158.41</td>
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<td>1925</td>
<td>1,012.38</td>
<td>35.58</td>
<td>35.58</td>
<td>845.72</td>
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<tr>
<td>Hospital facilities and services, War Department</td>
<td>No year.</td>
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<td>1.25</td>
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<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Total, Medical Department, nonmilitary</td>
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<td>7,209.59</td>
<td>78,375.00</td>
<td>79,941.82</td>
<td>1,596.25</td>
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<td>UNDER CORPS OF ENGINEERS</td>
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<tr>
<td>CORPS OF ENGINEERS, MISCELLANEOUS</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Care and improvement, Zachary Taylor Memorial Grounds</td>
<td>1925-26</td>
<td>153.80</td>
<td>152.90</td>
<td>152.90</td>
<td>.90</td>
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<tr>
<td>Salaries of employees, public buildings and grounds</td>
<td>1919</td>
<td>12.44</td>
<td>12.44</td>
<td>12.44</td>
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<tr>
<td>Improvements, birthplace of George Washington, Wakefield, Va.</td>
<td>1927</td>
<td>1,500.00</td>
<td>1,180.00</td>
<td>840.33</td>
<td>320.00</td>
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<td></td>
<td>1926</td>
<td>9,959.43</td>
<td>9,954.12</td>
<td>11,542.34</td>
<td>5,31</td>
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<td></td>
<td>1,134.12</td>
<td>12,382.67</td>
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<tr>
<td>Inspection of battle fields, Appomattox Court House, Va.</td>
<td>1927</td>
<td>1,500.00</td>
<td>592.56</td>
<td>592.56</td>
<td>907.44</td>
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<tr>
<td>Inspection of battle fields in State of Georgia</td>
<td>1927</td>
<td>3,000.00</td>
<td>1,083.84</td>
<td>1,083.84</td>
<td>1,916.16</td>
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<tr>
<td>Inspection of battle field, Pea Ridge, Ark.</td>
<td>1927</td>
<td>1,500.00</td>
<td>1,012.08</td>
<td>1,012.09</td>
<td>487.92</td>
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</table>
### Inspection of battle fields in and around Fredericksburg and Spotsylvania Court House, Va.

<table>
<thead>
<tr>
<th>Commission or Project</th>
<th>Amount</th>
<th>Notes</th>
</tr>
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<tbody>
<tr>
<td>Battle Fields Commission, Petersburg, Va.</td>
<td>1,045.11</td>
<td>1925-26</td>
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<tr>
<td>Memorial to Virginia Dare</td>
<td>965.22</td>
<td>1926</td>
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<tr>
<td>Memorial to John Adams and John Quincy Adams</td>
<td>5,000.00</td>
<td>1926</td>
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<td>Memorials for Revolutionary battle field, White Plains, N.Y.</td>
<td>2,185.87</td>
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<tr>
<td>Memorials to John Adams and John Quincy Adams</td>
<td>1,980.32</td>
<td>No year</td>
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### Construction and maintenance of roads, bridges, and trails, Alaska

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1926-27</td>
<td>1,000,000.00</td>
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<tr>
<td>1927-28</td>
<td>635,132.38</td>
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### Construction and maintenance of military and post roads, bridges, and trails, Alaska

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1925</td>
<td>4,810.69</td>
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<tr>
<td>1926</td>
<td>4,810.69</td>
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### Emergency shipping fund construction of barges and towboats, Upper Mississippi River

<table>
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<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1927</td>
<td>181,429.44</td>
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<td>1928</td>
<td>3,901.17</td>
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### Indefinite—Special funds—

<table>
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<th>Amount</th>
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<tr>
<td>1925</td>
<td>15,389.69</td>
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<td>1926</td>
<td>16,123.60</td>
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### RIVERS AND HARBORS

<table>
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<th>Project</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Improving harbor at: Gloucester, Beverly, Salem, Lynn, Plymouth, and Provincetown, and Mystic, Malden, Weymouth, Fore and Back Rivers, and Dorchester Bay, and Neponset River, Mass.</td>
<td>24,000.00</td>
</tr>
<tr>
<td>Duck Island, Branford, New Haven, Milford, Bridgeport, Southport, Norwalk, Five Mile River, Stamford, and Greenwich, Westport Harbor and Saugatuck River, breakwaters at New Haven and Housatonic River, Conn.</td>
<td>788.45</td>
</tr>
</tbody>
</table>

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1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 408.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
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<tr>
<td>NON MILITARY ACTIVITIES—Continued</td>
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<tr>
<td>RIVERS AND HARBORS—continued</td>
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<tr>
<td>Improving harbor at—Continued</td>
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<tr>
<td>Stonington and New London</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>and Mystic and Thames</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Rivers, Conn., and Paw-</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>catau River, R. I. and</td>
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<td>Conn.</td>
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<tr>
<td>Huntington, Glen Cove,</td>
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<tr>
<td>Flushing Bay, Canarsie</td>
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<tr>
<td>Bay, and Sag Harbor,</td>
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<tr>
<td>N. Y.</td>
<td>No year</td>
<td>28,269.38</td>
<td>303.08</td>
<td>28,269.38</td>
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<td>Saugerties, N. Y.</td>
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<td>185.74</td>
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<td>Tarrytown Harbor, N. Y.</td>
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<td>Inland waterway from Delaware</td>
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<td>River to Chesapeake</td>
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<td>Bay, Del. and Md.</td>
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<td>Lookout, N. C.</td>
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<td>Huron, Vermillion, Lorain, Cleveland,</td>
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<td>Fairport, Ashatabula, and</td>
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<td>Conneaut, Ohio.</td>
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<tr>
<td>Chicago and Illinois</td>
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<tr>
<td>River, Ill. Calumet</td>
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<tr>
<td>River, Ill. and Ind, Indiana</td>
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<tr>
<td>and Michigan City</td>
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<tr>
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<tr>
<td>Waukegan, Ill.</td>
<td>No year</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>San Diego, Calif.</td>
<td>No year</td>
<td>165.79</td>
<td>165.79</td>
<td></td>
</tr>
<tr>
<td>Suisan Channel, Calif.</td>
<td>No year</td>
<td>(7)</td>
<td>(7)</td>
<td></td>
</tr>
<tr>
<td>Nehalem Bay, Oreg.</td>
<td>No year</td>
<td>724.13</td>
<td>724.13</td>
<td></td>
</tr>
<tr>
<td>Tillamook Bay and Bar,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oreg.</td>
<td>No year</td>
<td>644.36</td>
<td>1,519.62</td>
<td>644.36</td>
</tr>
<tr>
<td>Grays Harbor and Chehalis River,</td>
<td>No year</td>
<td>719.23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wash.</td>
<td>No year</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Indefinite—Special funds:
Funds advanced for improvement, act Mar. 3, 1925, of—

<table>
<thead>
<tr>
<th>Harbor</th>
<th>Year</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miami Harbor, Fla</td>
<td>No year</td>
<td>489,993.07</td>
<td>9,217.93</td>
<td>1,105,000.00</td>
<td>994,993.07</td>
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<tr>
<td>Louisiana and Texas Intracoastal Waterway</td>
<td>No year</td>
<td>3,66</td>
<td>4,124.65</td>
<td>4,937.61</td>
<td>6,927.11</td>
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<tr>
<td>Louisiana and Texas</td>
<td>No year</td>
<td>70,000.00</td>
<td>25,000.00</td>
<td>25,000.00</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Olympia Harbor, Wash</td>
<td>No year</td>
<td>(7)</td>
<td>2,996.65</td>
<td>2,996.65</td>
<td>2,996.65</td>
</tr>
<tr>
<td>Los Angeles Harbor, Calif</td>
<td>No year</td>
<td>150,000.00</td>
<td>150,000.00</td>
<td>150,000.00</td>
<td></td>
</tr>
<tr>
<td>Nome Harbor and River, Oreg</td>
<td>No year</td>
<td>20,000.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Funds contributed for improvement of—
| Plymouth Harbor, Mass | No year | 12,673.65 | 50,000.00 | 12,673.65 |
| Green Bay Harbor, Wis | No year | 73.86 | 73.86 | 73.86 |
| Galveston Channel, Tex | No year | 638.33 |
| Braze Island Harbor, Texas | No year | 77.12 | 89.62 |
| Crescent City Harbor, Calif | No year | 162.76 | 30,162.76 | 214.57 | 122,500.00 |
| Richmond Harbor, Calif | No year | 30,000.00 | 30,000.00 | 16,729.84 | 13,279.16 |
| Yacuima Bay, Oreg | No year | 2,500.00 | 2,500.00 | 2,500.00 |

Less repayments to sundry accounts transferred to "Civil service retirement and disability fund"—
216.50

Total, Harbors—
917,538.67

Improving rivers:
Connecticut, Conn | No year | 40.77 | 71.93 |
| Harlem, N. Y | No year | 104,725.32 | 22,905.47 |
| Cooper, Salem, Cohamsey, and Maurice Rivers, Woodbury, Mantus, Racoon, Oldmans, and Alloway Creeks, N. J | No year | .75 | .75 |
| Maurice, N. J | No year | 55.07 | 55.07 |
| Salem, N. J | No year | 1.48 | 1.48 |
| Delaware, Pa. and N. J | No year | 1,291.88 | 711.31 |
| Allegheny, Pa. | No year | 6,494.26 | 1,444.45 |
| Flood control, Allegheny and Monongahela Rivers, Pa | No year | 15,750.99 | 1,191.34 | 4,012.14 | 12,989.96 | 4,429.85 |
| Schuylkill, Pa | No year | 14,742.27 | 10,000.73 | 20.75 | 1,655.30 | 14,764.02 | 8,344.05 |
| Flood control, North Branch Susquehanna River, Pa, and N. Y | No year | .41 | 250.59 | 21.73 | 272.32 |
| James, Va | No year | 16,540.48 | 5,622.32 | 16,435.04 | 21,120.50 | 104.84 | 637.50 |
| James, Nansemond, Pagan, and Appamattox, Va | No year | 29,983.11 | 736.96 | 11,462.20 | 916.21 | 18,470.85 | 11,283.01 |
| Blackwater, Va, and Merrimac and Reo Co, N. C | No year | 1,488.34 | 585.55 | 122.55 | 1,488.34 | 123.86 |

1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 468.
2 Balance transferred to "Civil service retirement and disability fund," p. 468.
3 Returned to contributors.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonmilitary Activities—Continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rivers and Harbors—continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improving rivers—Continued.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Waterway from Norfolk, Va., to Sounds of North Carolina. No year.</td>
<td>$13,648.74</td>
<td>$558.90</td>
<td>$500.00</td>
<td>$570.41</td>
<td></td>
<td>$13,148.74</td>
<td>$488.49</td>
</tr>
<tr>
<td>Santee, Wateree, and Congaree, S. C. No year.</td>
<td>18,443.31</td>
<td>433.81</td>
<td>5,943.31</td>
<td>5,974.08</td>
<td></td>
<td>12,500.00</td>
<td>403.04</td>
</tr>
<tr>
<td>Black Warrior, Warrior, and Tombigbee, Ala. No year.</td>
<td>11,825.50</td>
<td>13,27.21</td>
<td>11,825.50</td>
<td>14,952.71</td>
<td></td>
<td>300,000.00</td>
<td>9,622.35</td>
</tr>
<tr>
<td>Maintenance and operation, Dam No. 2, Muscle Shoals, Ala. 1926-27</td>
<td>1,997,706.41</td>
<td>46,291.79</td>
<td>199,084.03</td>
<td>229,445.65</td>
<td></td>
<td>1,997,706.41</td>
<td>199,084.03</td>
</tr>
<tr>
<td>Dam No. 2, Muscle Shoals, Ala. No year.</td>
<td>3,613,583.12</td>
<td>306,946.30</td>
<td>2,419,250.15</td>
<td>2,522,592.15</td>
<td></td>
<td>1,194,332.99</td>
<td>203,604.28</td>
</tr>
<tr>
<td>Pascagoula, Wolf, Jordan, Pearl, and East Pearl Rivers, and Biloxi Harbor, Miss. No year.</td>
<td>.50</td>
<td>63.48</td>
<td>.50</td>
<td>63.98</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pascagoula, Chickasaw, and Leaf Rivers, Miss. No year.</td>
<td>82.50</td>
<td>82.50</td>
<td>82.50</td>
<td>82.50</td>
<td></td>
<td>2,619.34</td>
<td>.45</td>
</tr>
<tr>
<td>Atchafalaya, La. No year.</td>
<td>120.42</td>
<td>120.42</td>
<td>120.42</td>
<td>120.42</td>
<td></td>
<td>120.42</td>
<td>120.42</td>
</tr>
<tr>
<td>Inland waterway from Mermentau River to Sabine River, La. and Tex. No year.</td>
<td>2,756.23</td>
<td>631.47</td>
<td>2,756.23</td>
<td>2,756.23</td>
<td></td>
<td>5,000.00</td>
<td>3,387.70</td>
</tr>
<tr>
<td>Waterway from Franklin to Mermentau, La. No year.</td>
<td>15,389.02</td>
<td>10,000.00</td>
<td>15,389.02</td>
<td>14,334.15</td>
<td></td>
<td>19,543.81</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Ohio. No year.</td>
<td>715.80</td>
<td>715.80</td>
<td>715.80</td>
<td>715.80</td>
<td></td>
<td>181.66</td>
<td>181.66</td>
</tr>
<tr>
<td>Ohio, below Pittsburgh, Pa. No year.</td>
<td>12,000.00</td>
<td>2,000.00</td>
<td>19,543.81</td>
<td>2,000.00</td>
<td></td>
<td>6,054.87</td>
<td>3,387.70</td>
</tr>
<tr>
<td>Refund to lessees of land or water power, Muskingum River, Ohio. No year.</td>
<td>314.68</td>
<td>314.68</td>
<td>314.68</td>
<td>314.68</td>
<td></td>
<td>495.25</td>
<td>495.25</td>
</tr>
<tr>
<td>Sacramento and Feather, Calif. No year.</td>
<td>495.25</td>
<td>495.25</td>
<td>495.25</td>
<td>495.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coquille, Coos, Siuslaw, and Yakima Rivers, and Coos, Tillamook, and Nehalem Bays, Oreg. No year.</td>
<td>32.40</td>
<td>32.40</td>
<td>32.40</td>
<td>32.40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Siuslaw, Oreg. No year.</td>
<td>154.36</td>
<td>154.36</td>
<td>154.36</td>
<td>154.36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbia, at Three Mile Rapids, Oreg. and Wash. No year.</td>
<td>5,461.20</td>
<td>7,060.80</td>
<td>5,461.20</td>
<td>5,461.20</td>
<td></td>
<td>6,436.82</td>
<td>6,436.82</td>
</tr>
<tr>
<td>Mouth of Columbia, Oreg. and Wash. No year.</td>
<td>16,214.92</td>
<td>3,166.88</td>
<td>3,994.50</td>
<td>4,816.98</td>
<td></td>
<td>12,220.42</td>
<td>2,344.37</td>
</tr>
<tr>
<td>Item Description</td>
<td>Fiscal Year</td>
<td>Amount</td>
<td>Amount</td>
<td>Amount</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------</td>
<td>-------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Snohomish, Wash.</td>
<td>No year</td>
<td>6,986.58</td>
<td>729.64</td>
<td>30.01</td>
<td>6,986.58</td>
<td>699.63</td>
<td></td>
</tr>
<tr>
<td>Swlnomish Slough, Wash.</td>
<td>No year</td>
<td>4,293.78</td>
<td></td>
<td></td>
<td>4,293.78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>No year</td>
<td>16.35</td>
<td></td>
<td></td>
<td>16.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi, between St. Paul and Minneapolis and Brainerd and Grand Rapids.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi and Leech Rivers, and reservoirs at headwaters of Mississippi River.</td>
<td>No year</td>
<td>26,701.00</td>
<td>1,321.53</td>
<td></td>
<td>26,701.00</td>
<td>754.04</td>
<td></td>
</tr>
<tr>
<td>Experimental towboats for Mississippi River and tributaries.</td>
<td>No year</td>
<td>65,266.56</td>
<td>565.19</td>
<td></td>
<td>65,266.56</td>
<td>565.19</td>
<td></td>
</tr>
<tr>
<td>Protecting levees not under Government control on Mississippi River, its</td>
<td>No year</td>
<td>2,122.13</td>
<td></td>
<td></td>
<td>2,122.13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>tributaries, and outlets during flood emergency.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reservoirs at headwaters of Mississippi River.</td>
<td>No year</td>
<td>2,031.70</td>
<td></td>
<td></td>
<td>2,031.70</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flood control, Mississippi River.</td>
<td>No year</td>
<td>8,907,081.50</td>
<td>1,196,084.41</td>
<td>10,000,000.00</td>
<td>10,002,371.37</td>
<td>10,584,597.39</td>
<td>7,954,710.13</td>
</tr>
<tr>
<td>Emergency flood control, Mississippi River.</td>
<td>No year</td>
<td>13.50</td>
<td></td>
<td></td>
<td>13.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flood control, Mississippi River, and Sacramento River, Calif.</td>
<td>No year</td>
<td>(2)</td>
<td></td>
<td></td>
<td>(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flood control, Sacramento River, Calif.</td>
<td>No year</td>
<td>697,225.18</td>
<td>28,192.16</td>
<td>400,000.00</td>
<td>710,667.73</td>
<td>641,069.11</td>
<td>386,557.45</td>
</tr>
<tr>
<td>Flood control, Sacramento River, Calif. (transfer to Navy Department, act</td>
<td>No year</td>
<td>70,000.00</td>
<td></td>
<td></td>
<td>70,000.00</td>
<td>70,000.00</td>
<td></td>
</tr>
<tr>
<td>May 21, 1920).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Examinations, surveys, and contingencies of rivers and harbors.</td>
<td>No year</td>
<td>485,876.61</td>
<td>73,657.13</td>
<td>150,000.00</td>
<td>336,730.06</td>
<td>301,850.95</td>
<td>299,146.55</td>
</tr>
<tr>
<td>Maintenance and improvement of existing river and harbor works.</td>
<td>No year</td>
<td>61,014,652.44</td>
<td>5,496,697.44</td>
<td>50,000,000.00</td>
<td>41,472,051.80</td>
<td>40,602,982.11</td>
<td>69,542,006.44</td>
</tr>
<tr>
<td>Modifications and readjustments of contracts, river and harbor improvements.</td>
<td>No year</td>
<td>36,500.00</td>
<td></td>
<td></td>
<td>36,500.00</td>
<td>36,500.00</td>
<td></td>
</tr>
<tr>
<td>Claim for damages by collision, river and harbor work.</td>
<td>No year</td>
<td>520,038.99</td>
<td></td>
<td></td>
<td>520,038.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent and indefinite: Examinations and surveys at South Pass,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi River.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td>372.22</td>
<td></td>
<td></td>
<td>372.22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1926</td>
<td></td>
<td>(8)</td>
<td></td>
<td></td>
<td>(8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gauging waters of the Mississippi River and its tributaries.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td>9,600.00</td>
<td></td>
<td></td>
<td>9,450.00</td>
<td>9,450.00</td>
<td>9,450.00</td>
</tr>
<tr>
<td>1926</td>
<td></td>
<td>150.00</td>
<td></td>
<td></td>
<td>150.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1925</td>
<td></td>
<td>150.00</td>
<td></td>
<td></td>
<td>150.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 40.

† Includes $52,000 returned to contributors for funds advanced for improvement of river and harbor work under act of Mar. 3, 1925.

‡ Balance transferred to "Civil service retirement and disability fund," p. 40.
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in *italics*]

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriations from the general fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Nonmilitary Activities—Continued

- **Rivers and Harbors—Continued**
  - Improving rivers—Continued.
  - Permanent and indefinite—Continued.
  - Maintenance of channel, South Pass, Mississippi River...

<table>
<thead>
<tr>
<th>Year</th>
<th>Balances June 30, 1926</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>($7,000.00)</td>
<td>$8,623.78</td>
<td>$100,000.00</td>
<td>$100,000.00</td>
<td>$100,000.00</td>
<td>100,000.00</td>
<td>106,623.78</td>
</tr>
<tr>
<td>1926</td>
<td>($3,000.00)</td>
<td>($2,136.52)</td>
<td>($2,000.00)</td>
<td>($1,998.44)</td>
<td>($148.08)</td>
<td>($7,000.00)</td>
<td>($3,617.50)</td>
</tr>
</tbody>
</table>

- Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$23,600.80</td>
<td>$25,000.00</td>
<td>$14,382.50</td>
<td>$7,000.00</td>
<td>$3,617.50</td>
<td>$16,011.56</td>
</tr>
<tr>
<td>1926</td>
<td>($2,319.42)</td>
<td>($2,000.00)</td>
<td>($1,000.00)</td>
<td>($148.08)</td>
<td>($5,598.33)</td>
<td>($14,530.58)</td>
</tr>
<tr>
<td>1925</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

- Operating snag boats on the Ohio River...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$50,000.00</td>
<td>$44,711.39</td>
<td>$43,345.39</td>
<td>$5,288.61</td>
<td>$1,356.00</td>
<td>$46,162.01</td>
</tr>
<tr>
<td>1926</td>
<td>($7,462.12)</td>
<td>($2,816.62)</td>
<td>($2,605.77)</td>
<td>($4,676.13)</td>
<td>($2,605.77)</td>
<td>($46,162.01)</td>
</tr>
<tr>
<td>1925</td>
<td>($2,605.77)</td>
<td>($2,500.00)</td>
<td>($2,500.00)</td>
<td>($2,500.00)</td>
<td>($2,500.00)</td>
<td>($2,500.00)</td>
</tr>
</tbody>
</table>

- Operating and care of canals and other works of navigation...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$5,746,270.71</td>
<td>$5,746,270.71</td>
<td>$5,720,952.70</td>
<td>$569,049.36</td>
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<td></td>
</tr>
<tr>
<td>1926</td>
<td>($5,746,270.71</td>
<td>($5,720,952.70)</td>
<td>($5,720,952.70)</td>
<td>($5,720,952.70)</td>
<td>($5,720,952.70)</td>
<td>($5,720,952.70)</td>
</tr>
</tbody>
</table>

- Permanent International Commission of Congresses of Navigation...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$3,000.00</td>
<td>$3,000.00</td>
<td>$2,893.01</td>
<td>$106.99</td>
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<tr>
<td>1926</td>
<td>($700.90)</td>
<td>($33.23)</td>
<td>($422.09)</td>
<td>($1,138.77)</td>
<td>($245.58)</td>
<td>($245.58)</td>
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<td>1925</td>
<td>($296.54)</td>
<td>($266.84)</td>
<td>($266.84)</td>
<td>($1,360.84)</td>
<td>($1,360.84)</td>
<td>($1,360.84)</td>
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</table>

- Removing obstructions in Mississippi, Atchafalaya, and Old Rivers...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$100,000.00</td>
<td>$94,713.22</td>
<td>$73,618.00</td>
<td>$5,286.78</td>
<td>$21,095.22</td>
<td>$69.87</td>
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<tr>
<td>1926</td>
<td>($10,111.15)</td>
<td>($20.00)</td>
<td>($10,091.15)</td>
<td>($5,266.78)</td>
<td>($21,095.22)</td>
<td>($69.87)</td>
</tr>
<tr>
<td>1925</td>
<td></td>
<td></td>
<td></td>
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- Removing sunken vessels or craft obstructing or endangering navigation...

<table>
<thead>
<tr>
<th>Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1926</td>
<td>$94,693.22</td>
<td>$83,709.15</td>
<td>$83,709.15</td>
<td>$131,989.32</td>
<td></td>
<td></td>
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<tr>
<td>Special funds—</td>
<td>Maintenance and operation of dams and other improvements of navigable waters.</td>
<td>No year.</td>
<td>212,123.34</td>
<td>129,603.82</td>
<td>341,727.16</td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------------------------------------------------</td>
<td>----------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>Protective works and measures, Lake of the Woods and Rainy River, Minn.</td>
<td>No year.</td>
<td>275,000.00</td>
<td>25,000.00</td>
<td>198.50</td>
<td>250,000.00</td>
<td>24,801.50</td>
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<tr>
<td>Funds advanced for improvement, act Mar. 8, 1925, of—</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>San Joaquin River and Stockton Channel, Calif.</td>
<td>No year.</td>
<td>13,000.00</td>
<td>10,000.00</td>
<td>5,066.97</td>
<td>3,000.00</td>
<td>4,933.03</td>
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<tr>
<td>Mississippi River at Hastings, Minn.</td>
<td>No year.</td>
<td>30,000.00</td>
<td>5,000.00</td>
<td>696.34</td>
<td>25,000.00</td>
<td>4,303.66</td>
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<tr>
<td>Mississippi River at Moline, Ill.</td>
<td>No year.</td>
<td></td>
<td>40,000.00</td>
<td></td>
<td>40,000.00</td>
<td></td>
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<tr>
<td>Funds contributed for improvement of—</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Saco River, Me.</td>
<td>No year.</td>
<td>20,000.00</td>
<td></td>
<td></td>
<td>20,000.00</td>
<td></td>
</tr>
<tr>
<td>Salem River, N. J.</td>
<td>No year.</td>
<td>30,000.00</td>
<td></td>
<td></td>
<td>30,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River at Bakers Bend, Mo.</td>
<td>No year.</td>
<td>21,537.44</td>
<td>78,462.56</td>
<td>100,000.00</td>
<td>93,802.55</td>
<td>6,197.45</td>
</tr>
<tr>
<td>Missouri River at Darst Bottoms, Mo.</td>
<td>No year.</td>
<td>24,000.00</td>
<td>30,000.00</td>
<td>30,000.00</td>
<td>54,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River at Kansas City, Mo.</td>
<td>No year.</td>
<td>3,000.00</td>
<td></td>
<td></td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River at Deapolis, N. Dak.</td>
<td>No year.</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td></td>
<td>4,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River near Cote San Dessein, Mo.</td>
<td>No year.</td>
<td>10,000.00</td>
<td></td>
<td></td>
<td>10,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River at Sheep Nose Bend, Mo.</td>
<td>No year.</td>
<td>20,000.00</td>
<td>20,000.00</td>
<td>909.46</td>
<td></td>
<td>19,090.54</td>
</tr>
<tr>
<td>Missouri River near Mandan Lake, N. Dak.</td>
<td>No year.</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td></td>
<td>4,000.00</td>
<td></td>
</tr>
<tr>
<td>Missouri River near Bismarck, N. Dak.</td>
<td>No year.</td>
<td>21,000.00</td>
<td>21,000.00</td>
<td></td>
<td>21,000.00</td>
<td></td>
</tr>
<tr>
<td>Mississippi River, Yazoo, Miss.</td>
<td>No year.</td>
<td>682.72</td>
<td>682.72</td>
<td>150,000.00</td>
<td>149,695.13</td>
<td>102,099.46</td>
</tr>
<tr>
<td>Flood control, Allegheny and Monongahela Rivers.</td>
<td>No year.</td>
<td>2,072.27</td>
<td>7,529.89</td>
<td>8,558.58</td>
<td>5,149.72</td>
<td>1,046.58</td>
</tr>
<tr>
<td>Flood control, Mississippi.</td>
<td>No year.</td>
<td>158,869.30</td>
<td>175,907.02</td>
<td>1,924,270.70</td>
<td>1,710,075.54</td>
<td>1,733,851.97</td>
</tr>
<tr>
<td>Flood control, Sacramento River, Calif.</td>
<td>No year.</td>
<td>337,576.11</td>
<td>11,883.15</td>
<td>400,000.00</td>
<td>737,576.11</td>
<td>641,294.73</td>
</tr>
</tbody>
</table>

* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 498.
* Balance transferred to "Civil service retirement and disability fund," p. 498.
<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>Nonmilitary Activities—Continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rivers and Harbors—Continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improving rivers—Continued.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent and indefinite—Continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special funds—Contd. Funds contributed for improvement of—Continued.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petaluma Creek, Calif. No year.</td>
<td>7,000.00</td>
<td>15.42</td>
<td>$10,000.00</td>
<td>$17,000.00</td>
<td>17,015.42</td>
</tr>
<tr>
<td>Sacramento and Feather Rivers, Calif. No year.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Columbia and Lower Willamette Rivers below Vancouver, Wash., and Portland, Ore. No year.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special deposit accounts.</td>
<td>134,938.67</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less repayments to sundry accounts transferred to “Civil service retirement and disability fund”</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, Rivers</td>
<td>76,687,171.88</td>
<td>8,179,392.35</td>
<td>70,344,614.57</td>
<td>65,445,832.93</td>
<td>63,992,989.41</td>
</tr>
<tr>
<td>Total, Rivers and Harbors</td>
<td>77,604,494.05</td>
<td>8,446,475.70</td>
<td>71,784,572.18</td>
<td>66,913,975.11</td>
<td>65,384,524.22</td>
</tr>
<tr>
<td>Inland and Coastwise Waterways Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital stock, Inland Waterways Corporation—No year.</td>
<td>1,500,000.00</td>
<td>2,000,000.00</td>
<td>2,500,000.00</td>
<td>2,500,000.00</td>
<td>1,000,000.00</td>
</tr>
<tr>
<td>Transportation facilities, inland and coastwise waterways—1925</td>
<td>321.94</td>
<td>95.81</td>
<td>95.81</td>
<td>417.75</td>
<td></td>
</tr>
<tr>
<td>Total, Inland and Coastwise Waterways Service</td>
<td>1,500,321.94</td>
<td>2,000,000.00</td>
<td>2,499,904.19</td>
<td>2,499,904.19</td>
<td>417.75</td>
</tr>
</tbody>
</table>
### National Homes for Disabled Volunteer Soldiers

#### National Home for Disabled Volunteer Soldiers:

<table>
<thead>
<tr>
<th>Branch</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
<th>1924</th>
<th>1923</th>
<th>1922</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central Branch</td>
<td>1,167,500.00</td>
<td>1,120,144.27</td>
<td>80,146.00</td>
<td>1,130,144.27</td>
<td>47,355.75</td>
<td>20,908.00</td>
</tr>
<tr>
<td>Danville Branch</td>
<td>2,949.01</td>
<td>111,641.64</td>
<td>24,949.91</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marion Branch</td>
<td>1,558.62</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mountain Branch</td>
<td>610.90</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Northwestern Branch</td>
<td>840,987.59</td>
<td>799,559.45</td>
<td>29,752.82</td>
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<td></td>
</tr>
<tr>
<td>Eastern Branch</td>
<td>610.90</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Certified claims.</td>
<td>2,884.62</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>583,514.48</td>
<td>608,931.57</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3,806.68</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>2,757.07</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>757,070.37</td>
<td>823,701.55</td>
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</tr>
<tr>
<td></td>
<td>757,070.37</td>
<td>823,701.55</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Receipts and Expenditures, 1927

- **Hospital facilities, National Home for Disabled Volunteer Soldiers, Central Branch, new hospital:** No year.
- **Hospital facilities, National Home for Disabled Volunteer Soldiers, Central Branch, officers' and nurses' quarters:** No year.
- **Eastern Branch:**
  - 1927: 1,066.85
  - 1926: 25,417.09
  - 1925: 6,874.46
  - Total: 35,427.55

- **Marion Branch:**
  - 1927: 1,066.85
  - 1926: 66,631.18
  - 1925: 10,005.85
  - Total: 81,673.00

- **Mountain Branch:**
  - 1927: 1,169.77
  - 1926: 149,555.75
  - 1925: 41,010.39
  - Total: 189,735.81

- **Northwestern Branch:**
  - 1927: 1,290.76
  - 1926: 121,705.87
  - 1925: 29,752.82
  - Total: 143,749.45

- **Certified claims:**
  - Marion Branch: 10,067.00
  - Total: 10,067.00

- **Total Receipts:**
  - 1,099,999.27
  - 1,211,640.91
  - Total: 2,311,640.18
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Appropriations from the several fund</strong></td>
<td><strong>To credit of disbursement officers</strong></td>
<td><strong>Warranted basis</strong></td>
</tr>
<tr>
<td>Fiscal year</td>
<td>Balances June 30, 1927</td>
<td>Appropriations</td>
</tr>
<tr>
<td>Nonmilitary Activities—Continued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Home for Disabled Volunteer Soldiers—continued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairs to National Home for Disabled Volunteer Soldiers, Northwestern Branch, officers' and nurses' quarters</td>
<td>No year</td>
<td>$753.61</td>
</tr>
<tr>
<td>Pacific Branch</td>
<td>1926—27</td>
<td>$17,500.00</td>
</tr>
<tr>
<td></td>
<td>1927</td>
<td>1,146.04</td>
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<td></td>
<td>1925</td>
<td>12,695.35</td>
</tr>
<tr>
<td>Certified claims</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hospital construction, National Home for Disabled Volunteer Soldiers, Pacific Branch</td>
<td>No year</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>Sewer connection, National Home for Disabled Volunteer Soldiers, Pacific Branch</td>
<td>1926</td>
<td>11,695.00</td>
</tr>
<tr>
<td>Southern Branch</td>
<td>1927</td>
<td>673,000.00</td>
</tr>
<tr>
<td></td>
<td>1926</td>
<td>38,063.96</td>
</tr>
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<td></td>
<td>1925</td>
<td>15,087.96</td>
</tr>
<tr>
<td>Certified claims</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairing revetment and dredging Jones Creek, National Home for Disabled Volunteer Soldiers, Southern Branch</td>
<td>1926—27</td>
<td>56,000.00</td>
</tr>
<tr>
<td>Western Branch</td>
<td>1927</td>
<td>670,800.00</td>
</tr>
<tr>
<td></td>
<td>1926</td>
<td>38,711.76</td>
</tr>
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<td></td>
<td>1925</td>
<td>18,695.32</td>
</tr>
<tr>
<td>Certified claims</td>
<td></td>
<td>153.76</td>
</tr>
<tr>
<td></td>
<td>Clothing</td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>----------</td>
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</tr>
<tr>
<td></td>
<td>1927</td>
<td>1926</td>
</tr>
<tr>
<td></td>
<td>977.55</td>
<td>5,797.94</td>
</tr>
<tr>
<td></td>
<td>180,000.00</td>
<td>25,000.00</td>
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<td>173,208.37</td>
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<td>6,791.63</td>
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</table>

**Clothing**

- 1927: 977.55
- 1926: 5,797.94
- 1925: 5,583.78
- 1924: 5,568.56
- 1923: 5,583.78

**Medical and hospital services, Veterans Bureau, transfers:**

- Act Apr. 22, 1926: 1,240,135.54
- Act Mar. 3, 1925: 516,774.38

**Salaries and incidental expenses:**

- 1927: 84.67
- 1926: 3,490.99
- 1925: 8,105.86

- 1927: 59,000.00
- 1926: 53,795.42
- 1925: 1,841.28

- 1927: 1,683.71
- 1926: 5,184.00
- 1925: 8,105.86

**Compensation of civilian employees, National Homes for Disabled Volunteer Soldiers:**

- 1925: 6,750.00

**National Sanitarium for Disabled Volunteer Soldiers, Hot Springs, S. Dak.:**

- 1927: 1,043.55
- 1926: 26,724.24
- 1925: 4,718.66

**State and Territorial homes for disabled soldiers and sailors:**

- 1927: 176,604.32
- 1926: 437,304.35
- 1925: 55,922.67

**Total, National Homes for Disabled Volunteer Soldiers:**

- 1927: 1,628,715.60
- 1926: 1,344,718.82
- 1925: 966,704.58

**War claims and relief acts:**

- Claims reported by the Court of Claims under Bowman and Tucker Acts, etc., War. No year.
  - 7,125.09

- Claims for damages to property in Virginia, war with Spain. No year.
  - 347.00

- Investigating claims of American citizens for damages in insurrection in Mexico. No year.
  - 3,165.67

- Judgments, Court of Claims, War. No year.
  - 91,409.10

- Judgments, United States courts, War. No year.
  - 7,831.33

- Payments of claims for loss of firearms, etc., taken by United States troops during labor strikes in 1914 in Colorado. Certified claims. No year.
  - 6.78

- Payment of volunteers, Cayuse Indian War of 1847 and 1848 in Oregon. No year.
  - 1,108.83

- Payment for damages to private property by gun-firing. No year.
  - 56.72

*Transferred from "Medical and hospital services, Veterans Bureau" and carried to surplus fund on war under the provisions of the acts of Mar. 3, 1925, and Apr. 22, 1926.

*Includes $2,546.75 transferred from "Judgments, United States courts, Navy."
**Expenditures, balances, etc.**—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>NONMILITARY ACTIVITIES—Continued</strong></td>
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<td><strong>WAR CLAIMS AND RELIEF ACTS—contd.</strong></td>
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<td>Payment to:</td>
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<td>Widow and minor children of Ed Estes</td>
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<td>Lilie F. Evans</td>
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<td>Estate of Malinda Frye</td>
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<tr>
<td>Gorshen Bros. Co.</td>
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<td>Capt. Edward T. Hartmann</td>
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<td>Pirtle Handleys</td>
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<tr>
<td>Emma Heffern, Laura Lackner, and F. W. Lackner</td>
<td>No year</td>
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<td></td>
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<td>Hensler Bros.</td>
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<td></td>
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<td>Elihu K. Henson</td>
<td>No year</td>
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<td>Houston (Tex.) Chamber of Commerce</td>
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<td>Charles C. Hughes</td>
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<td>Philip Hudspeth</td>
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<td>Hunter-Brown Co.</td>
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<td>Walter Kent, jr.</td>
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<td>Capt. J. Bert Knowles</td>
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<td>H. W. Krueger</td>
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<td>L. L. Kyle</td>
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<td>Alfred F. Land</td>
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<td>No year</td>
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<td>Joe Louza</td>
<td>No year</td>
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<td>Sherman Miles</td>
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<td>New Brunswick Brewing Co.</td>
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<td>Francis Nicholson</td>
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<td>James E. Parker</td>
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<td>Persons for injuries and damages due to mutinous soldiers at Houston, Tex</td>
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* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 698.
## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

### Nonmilitary Activities—Continued

#### War Claims and Relief Acts—contd.

<table>
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<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
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<td>Funds available in 1927</td>
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<td><strong>Nonmilitary Activities—Continued</strong></td>
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<td>A. T. Whitworth</td>
<td>No year</td>
<td>73.50</td>
<td>73.50</td>
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<tr>
<td>Elizabeth Wooten</td>
<td>No year</td>
<td>2,000.00</td>
<td>2,000.00</td>
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<tr>
<td><strong>Indefinite:</strong></td>
<td></td>
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<tr>
<td><strong>Judgments in admiralty suits under act of Mar. 9, 1920, War.</strong></td>
<td>No year</td>
<td>7,047.98</td>
<td>7,047.98</td>
<td>7,047.98</td>
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<tr>
<td><strong>Total, War Claims and Relief Acts</strong></td>
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<td>1,824,375.79</td>
<td>6,310,998.52</td>
<td>7,393,248.28</td>
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### Trust Funds

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td><strong>Trust Funds</strong></td>
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<tr>
<td>Permanent and indefinite:</td>
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<tr>
<td>Pay of the Army, deposit fund</td>
<td>No year</td>
<td>$3,750,671.87</td>
<td>$118,617.63</td>
<td>$564,877.31</td>
<td>272,703.26</td>
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*Sources and notes are omitted for brevity.*
<table>
<thead>
<tr>
<th>Estates of deceased soldiers, United States Army</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
<th>1924</th>
<th>1923</th>
<th>1922</th>
<th>1921</th>
<th>1920</th>
<th>1919 and prior</th>
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<tr>
<td></td>
<td>12,829.83</td>
<td>30,782.47</td>
<td>7,344.37</td>
<td>7,344.37</td>
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<td>11,450.88</td>
<td>19,688.77</td>
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<td></td>
<td>4,328.21</td>
<td>15.75</td>
<td>15.75</td>
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<td>2.48</td>
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<td>Total</td>
<td>3,767,913.06</td>
<td>627,054.25</td>
<td>747,316.74</td>
<td>786,689.04</td>
<td>18,112.52</td>
<td>3,629,338.05</td>
<td>79,445.33</td>
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</table>

**MISCELLANEOUS NONMILITARY**

- Statement of receipts and expenditures in Cuba and the Philippine Islands
  - No year:
    - Soldiers' Home, interest account: 28,583.77
    - Special funds: 108,747.02
    - Permanent and indefinite:
      - Soldiers' Home, interest account: 110,426.07
      - Special funds: 110,426.07
    - Expenses, sale of surplus government property: 215,607.35
    - Preservation, birthplace of Abraham Lincoln: 2,061.91
    - Total, Miscellaneous Nonmilitary: 246,322.42

- Total, Nonmilitary Activities: 88,406,800.30
- Total, Military Activities: 93,472,250.72
- Total, War Department, excluding Panama Canal: 181,878,331.02

---

*Note: Accounts stated under Finance Department, p. 271.*

*Includes $5,439.77 transferred from "Estates of deceased soldiers, United States Army, 1924."

*Includes $5,322.11 transferred from the following accounts of "Estates of deceased soldiers, United States Army": 1923, $14,322.11; 1922, $14,071; 1921, $14,750; 1920, $2,692; and 1919 and prior years, $5,169.80.*

*Includes $5,439.77 transferred to "Soldiers' Home permanent fund."

*Excludes $5,169.80 transferred to "Soldiers' Home permanent fund."

*See note 88.*
## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<tr>
<td><strong>PANAMA CANAL</strong></td>
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<tr>
<td>Maintenance and Operation</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Civil Government, Panama Canal and Canal Zone</td>
<td>No year.</td>
<td>$39,608.28</td>
<td>$124,502.99</td>
<td>$909,080.00</td>
<td>$934,501.25</td>
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<td>Maintenance and operation, Panama Canal</td>
<td>No year.</td>
<td>7,131,567.28</td>
<td>2,093,313.08</td>
<td>5,986,094.00</td>
<td>6,002,012.62</td>
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<td>Sanitation, Canal Zone, Panama Canal</td>
<td>No year.</td>
<td>215,628.41</td>
<td>129,082.85</td>
<td>670,000.00</td>
<td>626,772.16</td>
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<td>Payment to certain employees of the Government for injuries, Isthmian Canal</td>
<td>No year.</td>
<td>1,500.00</td>
<td>535,363.78</td>
<td>141,781.77</td>
<td>1,500.00</td>
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<td>Special deposit accounts</td>
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<td>Total, Panama Canal, maintenance, and operation</td>
<td>7,388,303.95</td>
<td>2,882,262.65</td>
<td>7,656,074.00</td>
<td>7,613,376.03</td>
<td>8,512,022.17</td>
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<tr>
<td>Total, War Department, including Panama Canal</td>
<td>189,266,634.97</td>
<td>23,887,138.02</td>
<td>375,330,624.38</td>
<td>363,220,089.40</td>
<td>363,174,744.51</td>
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<td>Service</td>
<td>1927</td>
<td>1926</td>
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<td>1924</td>
<td>1923</td>
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<td>------------</td>
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<tr>
<td>Auditor's office</td>
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<td>1924</td>
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<td>1924</td>
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<td>Board of examiners, steam engineers</td>
<td>450.00</td>
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<td>450.00</td>
<td>18.75</td>
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<td>450.00</td>
<td>450.00</td>
<td>18.75</td>
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<td>93,712.44</td>
<td>89,203.07</td>
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<td>458.47</td>
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<td>584.23</td>
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<td>4,700.00</td>
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<td>741.21</td>
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<td>741.21</td>
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<td>741.21</td>
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<td>Coroner's office</td>
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<td>84.50</td>
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<td>Department of insurance</td>
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<td>17,191.19</td>
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<td>591.54</td>
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<td>405,341.02</td>
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<td>1,734.63</td>
<td>10,741.52</td>
<td>1,784.50</td>
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<td>License bureau</td>
<td>36,520.00</td>
<td>36,114.89</td>
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<td>Municipal architect's office</td>
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<td>34,161.92</td>
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* Exclusive of amount transferred to "Civil service retirement and disability fund," p. 409
## Expenditures, balances, etc.—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issues basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td><strong>DISTRICT OF COLUMBIA—continued</strong></td>
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<tr>
<td>Office of corporation counsel...</td>
<td>1927</td>
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<tr>
<td></td>
<td>1926</td>
<td>$119.46</td>
<td>$110.48</td>
<td>$40,040.00</td>
<td>$39,857.34</td>
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<td>1925</td>
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<tr>
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<td></td>
<td>$119.46</td>
<td>$110.48</td>
<td>$40,040.00</td>
<td>$39,857.34</td>
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<tr>
<td>Office of director of traffic</td>
<td>1927</td>
<td>31,755.00</td>
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<td>1926</td>
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<tr>
<td>Traffic lines and signals.</td>
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<td>21,682.41</td>
<td>20.35</td>
<td>1,301.87</td>
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<td>1925-26</td>
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<td></td>
<td>1924-25</td>
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<tr>
<td>Office of register of wills...</td>
<td>1927-28</td>
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<tr>
<td>Office of superintendent of weights, measures, and markets.</td>
<td>1927-28</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>1927</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>1926</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>1925</td>
<td></td>
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<td>Public employment service</td>
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<td>62.37</td>
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<td>60,920.00</td>
<td>54,932.97</td>
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<td>167.39</td>
<td>591.65</td>
<td>591.65</td>
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<td>Rent Commission (wholly District of Columbia)</td>
<td>1924-25</td>
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<td>5,000.00</td>
<td>5,000.00</td>
<td>12,572.70</td>
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<td>Rent Commission, act May 26, 1924 (60-40)</td>
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<td>69.04</td>
<td>75,720.00</td>
<td>75,720.00</td>
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<td>Surveyor's office</td>
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<td>75,720.00</td>
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<td>1925</td>
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Amounts in $100.
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<tr>
<th>Employees' compensation fund (wholly district of Columbia)</th>
<th>Year</th>
<th>Amount</th>
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<tr>
<td>1926</td>
<td>50.29</td>
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<td>1925</td>
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<table>
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<th>Employees' compensation fund (60-40)</th>
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<th>Amount</th>
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<thead>
<tr>
<th>Salaries, Free Public Library</th>
<th>Year</th>
<th>Amount</th>
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<tr>
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<td>1925</td>
<td>3,165.76</td>
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<table>
<thead>
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<th>Expenses, Free Public Library</th>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<td>1927</td>
<td>813.29</td>
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<td>1926</td>
<td>66.34</td>
<td>543.04</td>
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<td>1925</td>
<td>227.15</td>
<td>4,877.23</td>
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<table>
<thead>
<tr>
<th>Site for Branch Free Public Library (60-40)</th>
<th>No year.</th>
<th>Amount</th>
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<tbody>
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<td>1926</td>
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<table>
<thead>
<tr>
<th>Contingent and miscellaneous expenses</th>
<th>Year</th>
<th>Amount</th>
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<td>1923</td>
<td>4,877.23</td>
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<table>
<thead>
<tr>
<th>Motor vehicles</th>
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<td>113,866.06</td>
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<td></td>
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<td>112,766.06</td>
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<th>Marking historical places</th>
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<th>Refund of erroneous collections</th>
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<td>1927</td>
<td>2,000.00</td>
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<td>1926</td>
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</table>
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>DISTRICT OF COLUMBIA—continued</td>
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<tr>
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<td>1925</td>
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<td>Special equipment, offices of assessor and collector of taxes.</td>
<td>1925</td>
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<td>52.80</td>
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<tr>
<td>National Conference of Commissioners on Uniform State Laws.</td>
<td>1927</td>
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<td></td>
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<td>Wharf between M and N Streets SW. (60-40)</td>
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<td>9,937.68</td>
<td>160.60</td>
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<td>Increasing water supply (wholly District of Columbia)</td>
<td>No year.</td>
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<td>330,357.13</td>
<td>2,211,610.73</td>
<td>2,219,100.58</td>
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<td>Increasing water supply (60-40)</td>
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<td>2.10</td>
<td>81.90</td>
<td>81.90</td>
<td>84.00</td>
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<tr>
<td>Water main and addition to Reno Reservoir, general fund (wholly District of Columbia)</td>
<td>No year.</td>
<td>336,500.00</td>
<td>16,590.00</td>
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<td>16,590.00</td>
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<td>Improvements and repairs.</td>
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<td>1918</td>
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<td>18.00</td>
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<td>Purchase of construction materials (reimbursable) (60-50)</td>
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<td>12,497.80</td>
<td>16,530.46</td>
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<td>12,407.63</td>
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<td>Street cleaning.</td>
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<td>1926</td>
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<td>1925</td>
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<td>Collection and disposal of refuse.</td>
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<td>1925</td>
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<td>Site, refuse transfer station (wholly District of Columbia).</td>
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<td>621.25</td>
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<tr>
<td>1926</td>
<td>100,000.00</td>
<td>686,000.00</td>
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<td>1925-26</td>
<td>16,671.94</td>
<td>8,249.56</td>
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<td>1925</td>
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<td>799,376.79</td>
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<td>21,124.57</td>
<td>3,796.93</td>
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<td>1924, 1925</td>
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<td>1920</td>
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<td>10,439.52</td>
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3. Debit balance.
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<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Balances June 30, 1926</td>
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<td>On books of Treasury</td>
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<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<tr>
<td>DISTRICT OF COLUMBIA—continued</td>
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<tr>
<td>National Zoological Park</td>
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<td>Building for birds, National</td>
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<td>Zoological Park (wholly District of</td>
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<td></td>
<td></td>
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<tr>
<td>Columbia)</td>
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<td>National Capital Park and Planning</td>
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<td>902,742.80</td>
<td>902,742.80</td>
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<td>Columbia)</td>
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<td>Connecting parkway between</td>
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<td>100,000.00</td>
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<td>Salaries, public buildings and</td>
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<td>grounds</td>
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<td>328,583.48</td>
<td>6,076.52</td>
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<td>1,446.00</td>
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<td>1,446.00</td>
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<td>2,322.14</td>
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<td>Uniforms and equipment, park police</td>
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<tr>
<td>1927</td>
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<td></td>
<td>1926</td>
<td>11,450.00</td>
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<td>877.89</td>
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<td>1926</td>
<td>1927</td>
<td>1928</td>
<td>1929</td>
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<td>Motor vehicle allowance, park police</td>
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<td>Contingent expenses, public buildings and grounds</td>
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<td>Improvement and care of public grounds, District of Columbia</td>
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<tr>
<td>1925-26</td>
<td>1,243.43</td>
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<td>Electrical department</td>
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<tr>
<td>Addition to storehouse electrical department (wholly District of Columbia)</td>
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<td>118,965.00</td>
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</tbody>
</table>

1 Exclusive of amount transferred to "Civil service retirement and disability fund," p. 409.
2 Exclusive of $2.29 transferred to "Civil service retirement and disability fund," p. 409, and includes $30,000 transferred from accounts as follows:
3 Metropolitan police, 1929, $180,000
4 Fire department, 1925, $20,000
5 Provided for under "Salaries, public parks, 1927."
6 Provided for under "General expenses, public parks, 1927."
### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

#### Appropriations from the general fund

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Site for playgrounds

- **1925**
  - $11,062.41
  - $4,985.80
  - ($4,985.80) $3,997.90
  - ($4,985.80) $3,997.90

#### Teachers' retirement appropriated fund

- **1927-28**
  - 25,000.00
  - 25,000.00
  - 13,885.09
  - 1,869.01

#### Teachers' retirement appropriated fund

- **1924**
  - 801.63

#### Buildings and grounds, public schools

- No year:
  - 1,969,768.29
  - 168,703.99
  - 50,000.00
  - 930,000.00

- 1925-1927
  - 298,500.00
  - 90,000.00
  - 79,778.57

- 1926-28
  - 99,892.84
  - 24,995.00

- 1926-27
  - 24,995.00

- 1925-1927
  - 995,005.00
  - 1,106,727.90

#### Buildings and grounds, public schools (60-40)

- No year:
  - 385.75
  - 85,816.21

### Funds available in 1927

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
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#### Appropriations from the general fund

<table>
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<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Site for playgrounds

- **1925**
  - $11,062.41
  - $4,985.80
  - ($4,985.80) $3,997.90
  - ($4,985.80) $3,997.90

#### Teachers' retirement appropriated fund

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  - 25,000.00
  - 13,885.09
  - 1,869.01

#### Teachers' retirement appropriated fund

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  - 801.63

#### Buildings and grounds, public schools

- No year:
  - 1,969,768.29
  - 168,703.99
  - 50,000.00
  - 930,000.00

- 1925-1927
  - 298,500.00
  - 90,000.00
  - 79,778.57

- 1926-28
  - 99,892.84
  - 24,995.00

- 1926-27
  - 24,995.00

- 1925-1927
  - 995,005.00
  - 1,106,727.90

#### Buildings and grounds, public schools (60-40)

- No year:
  - 385.75
  - 85,816.21

### Funds available in 1927

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
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<tbody>
<tr>
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#### Appropriations from the general fund

<table>
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<tr>
<th>Fiscal year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Site for playgrounds

- **1925**
  - $11,062.41
  - $4,985.80
  - ($4,985.80) $3,997.90
  - ($4,985.80) $3,997.90

#### Teachers' retirement appropriated fund

- **1927-28**
  - 25,000.00
  - 25,000.00
  - 13,885.09
  - 1,869.01

#### Teachers' retirement appropriated fund

- **1924**
  - 801.63

#### Buildings and grounds, public schools

- No year:
  - 1,969,768.29
  - 168,703.99
  - 50,000.00
  - 930,000.00

- 1925-1927
  - 298,500.00
  - 90,000.00
  - 79,778.57

- 1926-28
  - 99,892.84
  - 24,995.00

- 1926-27
  - 24,995.00

- 1925-1927
  - 995,005.00
  - 1,106,727.90

#### Buildings and grounds, public schools (60-40)

- No year:
  - 385.75
  - 85,816.21

### Funds available in 1927

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building or Grounds</td>
<td>Description</td>
<td>Year</td>
<td>Amount</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------</td>
<td>------</td>
<td>--------</td>
</tr>
<tr>
<td>Chain Bridge Road School</td>
<td>(60-40)</td>
<td>No year</td>
<td>19.78</td>
</tr>
<tr>
<td>Addition to Garrison School</td>
<td>(60-40)</td>
<td>No year</td>
<td>576.53</td>
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<tr>
<td>Land adjoining Garrison School</td>
<td>(60-40)</td>
<td>No year</td>
<td>80.00</td>
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<tr>
<td>Land adjoining Armstrong Manual Training School</td>
<td>(60-40)</td>
<td>No year</td>
<td>245.48</td>
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<tr>
<td>New Eastern High School</td>
<td>(60-40)</td>
<td>No year</td>
<td>719.31</td>
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<tr>
<td>Junior High School, north of Taylor and east of Fourteenth Street (60-40)</td>
<td>No year</td>
<td>2,638.28</td>
<td>2,638.28</td>
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<tr>
<td>Addition to Lovejoy School</td>
<td>(60-40)</td>
<td>No year</td>
<td>296.55</td>
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<tr>
<td>Addition to Wheatley School</td>
<td>(60-40)</td>
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<td>District Training School</td>
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<td>497.80</td>
<td>117,500.00</td>
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<td>2,471.66</td>
<td>32,500.00</td>
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<td></td>
<td>1925</td>
<td>2,125.00</td>
<td>6,250.00</td>
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<td>14,178.01</td>
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<td></td>
<td></td>
<td></td>
<td>149,862.27</td>
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<td>Education of deaf, dumb, and blind</td>
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<td>4,000.00</td>
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<td>4,000.00</td>
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<td></td>
<td>1925</td>
<td>2,125.00</td>
<td>6,250.00</td>
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<tr>
<td>Metropolitan police</td>
<td>1927</td>
<td>17,932.73</td>
<td>23,587.70</td>
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<td>1926</td>
<td>420.00</td>
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<td>1925</td>
<td>26,154.76</td>
<td>131.11</td>
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<td>Buildings, Metropolitan police</td>
<td>(60-40)</td>
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<td>Land and buildings, Metropolitan police (wholly District of Columbia)</td>
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<td>4,517.29</td>
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<td>50,000.00</td>
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<td>Policemen and firemen's relief fund</td>
<td>1927-28</td>
<td>1142,199.50</td>
<td>144,647.92</td>
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<td>1927</td>
<td>449,952.72</td>
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<td>1926</td>
<td>2,967.58</td>
<td>47,259.68</td>
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<td></td>
<td>1925</td>
<td>331.88</td>
<td>319.83</td>
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</table>

1. Provided for under "Public schools, 1927.
2. Exclusive of $83.56 transferred to 1921 and prior account.
4. Balance returned to "Policemen and Firemen's relief fund, trust fund."
## Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Balanced June 30, 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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</thead>
<tbody>
<tr>
<td><strong>District of Columbia—continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Police and firemen's relief fund, act Apr. 13, 1926 (wholly District of Columbia)</td>
<td>No year.</td>
<td>$68,425.06</td>
<td>$68,245.96</td>
<td>$56,343.08</td>
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<td>Militia</td>
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<td>44,946.25</td>
<td>43,887.30</td>
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<td>1926</td>
<td>7,596.04</td>
<td>7,492.41</td>
<td>7,185.49</td>
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<td>114.95</td>
<td>114.95</td>
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<td></td>
<td>1924</td>
<td>145.01</td>
<td>145.01</td>
<td>145.01</td>
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<tr>
<td></td>
<td>1923</td>
<td>212.77</td>
<td>212.77</td>
<td>212.77</td>
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<tr>
<td></td>
<td>1922</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
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<tr>
<td><strong>Fire department</strong></td>
<td>1927</td>
<td>2,170,745.00</td>
<td>2,124,028.91</td>
<td>2,073,771.41</td>
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<td>1926</td>
<td>23,410.21</td>
<td>38,900.94</td>
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<td>1925</td>
<td>(3)</td>
<td>36,121.66</td>
<td>20.56</td>
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<td>1924</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>5,000.00</td>
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<tr>
<td><strong>Site, building, and furnishings, fire department (wholly District of Columbia)</strong></td>
<td>No year.</td>
<td>2,095,960.41</td>
<td>2,115,412.57</td>
<td>375.88</td>
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<tr>
<td><strong>Health department</strong></td>
<td>1927</td>
<td>92,525.00</td>
<td>1,820.88</td>
<td>10,000.00</td>
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<tr>
<td></td>
<td>1926</td>
<td>292,850.00</td>
<td>288,612.92</td>
<td>281,802.04</td>
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<td></td>
<td>1925</td>
<td>118.82</td>
<td>5,820.96</td>
<td>5,000.00</td>
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<td></td>
<td>1924</td>
<td>191.88</td>
<td>2,721.18</td>
<td>2,714.08</td>
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<td></td>
<td>1923</td>
<td>1,991.50</td>
<td>1,991.50</td>
<td>1,991.50</td>
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<tr>
<td><strong>Child welfare and hygiene service</strong></td>
<td>1927</td>
<td>33,000.00</td>
<td>32,096.79</td>
<td>31,324.27</td>
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<td>1926</td>
<td>250.19</td>
<td>2,637.84</td>
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<td>1925</td>
<td>18.00</td>
<td>1,956.88</td>
<td>1,956.88</td>
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<td>1924</td>
<td>30,167.71</td>
<td>33,090.00</td>
<td>30,167.71</td>
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<tr>
<td><strong>Maintenance, public crematorium</strong></td>
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<td>2,500.00</td>
<td>2,500.00</td>
<td>1,807.04</td>
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<td></td>
<td>1926</td>
<td>401.00</td>
<td>286.78</td>
<td>164.72</td>
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<td></td>
<td>1925</td>
<td>23.89</td>
<td>23.89</td>
<td>23.89</td>
</tr>
<tr>
<td></td>
<td>1924</td>
<td>552.94</td>
<td>552.94</td>
<td>552.94</td>
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</tbody>
</table>

**Total** | | | | | 1,811.39 | 1,929.10 |
### Public convenience station, Ninth and F Streets NW. (50-50)

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year</td>
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<td>1.34</td>
<td>1.34</td>
<td>24,899.30</td>
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</tr>
<tr>
<td>No year</td>
<td>14,000.00</td>
<td>985.08</td>
<td>985.08</td>
<td>14,985.08</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>33,250.00</td>
<td>30,997.15</td>
<td>25,205.47</td>
<td>2,252.85</td>
<td>5,791.68</td>
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<tr>
<td>1928</td>
<td>3,116.23</td>
<td>441.96</td>
<td>3,719.07</td>
<td>644.29</td>
<td>161.78</td>
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<tr>
<td>1929</td>
<td>411.10</td>
<td>985.08</td>
<td>14,985.08</td>
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</tbody>
</table>

### Maintenance, public convenience stations.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>69,391.00</td>
<td>69,391.00</td>
<td>65,515.07</td>
<td>4,775.62</td>
<td>3,875.93</td>
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<td>8,556.99</td>
<td>4,432.39</td>
<td>4,124.60</td>
<td>4,775.62</td>
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<td>1929</td>
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<td>1,205.34</td>
<td>1,205.34</td>
<td>1,205.34</td>
<td>1,205.34</td>
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</tbody>
</table>

### Police court.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>115,770.00</td>
<td>115,635.57</td>
<td>109,417.06</td>
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<td>2,162.91</td>
<td>2,162.91</td>
<td>2,162.91</td>
<td>2,162.91</td>
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<tr>
<td>1929</td>
<td>2,612.73</td>
<td>13.50</td>
<td>2,612.73</td>
<td>5,000.00</td>
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</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>961.65</td>
<td>961.65</td>
<td>961.65</td>
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<td>55.00</td>
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</table>

### Salaries, Supreme Court, District of Columbia.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>15,50</td>
<td>15,50</td>
<td>15,50</td>
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<tr>
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<td>56,690.00</td>
<td>55,659.99</td>
<td>55,659.99</td>
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</tbody>
</table>

### Fees of jurors, Supreme Court, District of Columbia.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>5,774.00</td>
<td>5,774.00</td>
<td>5,774.00</td>
<td>200.00</td>
<td>1,732.00</td>
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<tr>
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<td>7,000.00</td>
<td>7,000.00</td>
<td>3,037.00</td>
<td>6,399.00</td>
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<tr>
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<td>70,105.00</td>
<td>70,105.00</td>
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### Fees of witnesses, Supreme Court, District of Columbia.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>33,000.00</td>
<td>33,000.00</td>
<td>30,192.00</td>
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<tr>
<td>1928</td>
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<td>503.20</td>
<td>1,519.45</td>
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<tr>
<td>1929</td>
<td>6,914.45</td>
<td>7.50</td>
<td>7.50</td>
<td>6,906.95</td>
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### Certified claims.

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget</th>
<th>Revenue</th>
<th>Revenue 1923-24</th>
<th>Revenue 1924-25</th>
<th>Revenue 1925-26</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>31,531.59</td>
<td>30,746.25</td>
<td>30,746.25</td>
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*Debit balance:
1) Balance of $20,168.79 and $24,851.21 repayments transferred to "National Capital Park and Planning Commission" (wholly District of Columbia).

*Payable 60 per cent from the revenues of District of Columbia.*
Funds available in 1927 | Expenditures in 1927 | Amount carried to surplus fund | Balances June 30, 1927
--- | --- | --- | ---
**On books of Treasury** | **To credit of disbursing officers** | **Warrants-issued basis** | **Checks-issued basis (see p. 7)** | **On books of Treasury** | **To credit of disbursing officers**

### District of Columbia—continued

#### Miscellaneous expenses, Supreme Court, District of Columbia

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>$44,000.00</td>
<td>$40,887.63</td>
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<td>$500.00</td>
<td>$2,632.38</td>
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#### Pay of bailiffs, etc., Supreme Court, District of Columbia

<table>
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<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>39,720.00</td>
<td>38,729.72</td>
<td>38,729.72</td>
<td>990.28</td>
<td>47,342.62</td>
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<td>120.49</td>
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#### Probation system, Supreme Court, District of Columbia

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>8,765.00</td>
<td>8,648.59</td>
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<td>116.41</td>
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<td>1925</td>
<td>126.50</td>
<td>126.50</td>
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#### Printing and binding, Supreme Court, District of Columbia

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>4,275.00</td>
<td>4,274.56</td>
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<td>1925</td>
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<td>14.15</td>
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#### Salaries and expenses, Court of Appeals, District of Columbia

<table>
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<tr>
<th>Fiscal Year</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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#### Care of Court of Appeals Building

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<th>Amount carried to surplus fund</th>
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#### Salaries of employees, courthouse

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* Payable 60 per cent from the revenues of the District of Columbia.*
Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<td>Freedmen's Hospital, pathological building, shelving and equipment (60-40)</td>
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RECEIPTS AND EXPENDITURES, 1927
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1 Provided for under "Salaries, Board of Public Welfare, 1927."
2 Provided for under "Division of Child Welfare, 1927."
3 Transferred from 1926 account.
4 Balance of $367.32 and $366.73 repayments transferred to 1927-28 account.
5 Transferred from 1926 Division.
6 Balance of $847.46 and $1,115.52 repayments transferred to 1925-1927 account.
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<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>National Library for the Blind</td>
<td>1927</td>
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<td>110,000.00</td>
<td>104,384.55</td>
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<td>1925</td>
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<tr>
<td>Providence Hospital, isolating ward</td>
<td>8,000.00</td>
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<td>Southern Relief Society</td>
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<td>Tuberculosis Hospital</td>
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<td>Workhouse</td>
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<td>Extension, etc., of streets and avenues</td>
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<td>Refunding taxes</td>
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<td>Special funds</td>
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<td>Escheated estates relief fund</td>
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<td>Industrial Home School fund</td>
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<td>Militia fund from fines</td>
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<td>Gasoline tax road and street fund</td>
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### Expenditures, balances, etc.—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general funds</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Balances June 30, 1926</td>
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<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>D I S T R I C T  O F  C O L U M B I A—continued</strong></td>
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<td>Permanent and indefinite—Continued.</td>
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<td>Special funds—Continued.</td>
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<td>76,446.51</td>
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<td>2,839.77</td>
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<td>$2,946.90</td>
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<td>21,282.10</td>
<td>175,222.07</td>
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<td>Washington Aqueduct...</td>
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<td>217,210.00</td>
<td>28,591.98</td>
<td>23,874.08</td>
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<td>1926</td>
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<td>1925</td>
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<td>Water fund...</td>
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<td>63,558.04</td>
<td>45,668.78</td>
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<td>24,331.22</td>
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<td>Water main and addition to Reau Reservoir, water fund...</td>
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<td>23,500.00</td>
<td>23,500.00</td>
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<td>Redemption of taxation certificates...</td>
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Sanitary fund................. No year. 38. 17
Surplus fund................. No year. 916. 74
Teachers' retirement fund deductions.............. No year. 29, 142. 31
Washington redemption fund............. No year. 29, 876. 98
Washington special tax fund.............. No year. 11, 554. 94
Special deposit accounts...................... 128, 733. 59

Less repayments of $414.32 transferred to "Civil service retirement and disability fund," and $70,141.29 to sundry accounts per foot notes.

**Total, District of Columbia.**

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
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<td>General expenditures:</td>
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<tr>
<td>District of Columbia</td>
<td>12,702, 634.35</td>
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<tr>
<td>Investment of trust funds:</td>
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<tr>
<td>District of Columbia teachers' retirement fund</td>
<td>7. 73</td>
</tr>
<tr>
<td>Total, District of Columbia</td>
<td>12,702, 634.35</td>
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</tbody>
</table>

**Total:**

12,702, 634.35

2, 674, 599. 92
34, 224, 206. 55
37, 769, 972. 42
37, 997, 706. 32
$608, 210. 79
8, 651, 657. 69
2, 433, 866. 02

**DISTRIBUTION OF FOREGOING ACCOUNTS BETWEEN THE UNITED STATES AND THE DISTRICT OF COLUMBIA:**

<table>
<thead>
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<th>Account</th>
<th>Amount</th>
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<td>United States share</td>
<td>194, 354. 19</td>
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<td>District of Columbia share</td>
<td>12, 598. 280. 16</td>
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</tbody>
</table>

**Total:**

12,702, 634.35

2, 674, 599. 92
34, 224, 206. 55
37, 769, 972. 42
37, 997, 706. 32
$608, 210. 79
8, 651, 657. 69
2, 433, 866. 02

**RECEIPTS AND EXPENDITURES, 1927**

1) Debit balance.
2) Payable wholly from the revenues of the District of Columbia.
3) Transferred from "Gasoline tax road and street fund."
4) Balance returned to "Gasoline tax road and street fund."
5) Transferred from "Water fund."
6) Balance of $414.32 transferred from "Water fund," was transferred to "Civil service retirement and disability fund." p. 496.
7) Balance returned to "Water fund."
8) Exclusive of $414.32 transferred to "Washington Aqueduct, 1926," and includes $5,670.08 returned from the following appropriations:
   - Washington Aqueduct, 1926: 32. 28
   - Water department, 1926: 8, 180. 88
   - 1924: 47. 98
   - Exclusive of $1,286, 220. 13 transferred to the following appropriations:
     - Washington Aqueduct, 1927: 1971. 209. 09
     - Water department, 1927: 2, 491. 98
     - 1928: 655, 944. 75
     - 1927: 282, 672. 34
     - 1926: 67, 864. 49
     - 1925: 151. 57

9) Water main and addition to Reservoir, water fund: 25, 200. 00
10) Refunding water rents, etc: 3, 600. 00
11) Sluice, high service reservoir: 5, 000. 00

**Families and firemen's relief fund, 1922-26, p. 326:**

$142, 198. 60

**Includes lump-sum contribution of $5,000,000 from the general fund of the Treasury, under the District of Columbia appropriation act for the fiscal year 1927, approved May 18, 1926 (44 Stat. 417).**

**Exclusive of $8,443.75 chargeable against the District of Columbia on account of amounts transferred to the civil service retirement and disability fund by transfer appropriation warrants for the service of prior fiscal years.**

For complete statement of District of Columbia account, see p. 392.
### Expenditures, balances, etc.—Continued

([Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
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<td>On books of Treasury</td>
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<td></td>
<td>To credit of disbursing officers</td>
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<td>On books of Treasury</td>
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<td>To credit of disbursing officers</td>
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<td>SPECIAL ACCOUNTS</td>
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<td>To credit of disbursing officers</td>
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<td>Purchase of obligations of foreign governments 1</td>
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<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Subscriptions to capital stock, Federal intermediate credit banks 1</td>
<td>No year.</td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>INTEREST</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Permanent and indefinite:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Interest on the public debt 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>PREMIUM</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Permanent and indefinite:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Premium on the public debt 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Total ordinary on basis of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>warrants and checks issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Add—</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., at beginning of fiscal year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Deduct—</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>To credit of disbursing officers</td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., close of fiscal year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Total expenditures on basis of checks issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Less net increase in outstanding checks</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td>Total ordinary expenditures on basis of checks issued, excluding public debt expenditures chargeable against ordinary receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
</tbody>
</table>

---

1 Included under Treasury Department in 1927, p. 206.
## PUBLIC DEBT EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Appropriations available in 1927</th>
<th>Net cash expenditures, 1927</th>
<th>Expenditures, at par, 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public debt expenditures chargeable against ordinary receipts:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sinking fund</td>
<td></td>
<td>$109.02</td>
<td>$333,528,374.78</td>
<td>$333,528,400.00</td>
<td>$333,528,400.00</td>
<td>$83.80</td>
</tr>
<tr>
<td>Special funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>67.14</td>
<td>19,254,722.54</td>
<td>19,254,500.00</td>
<td>19,254,500.00</td>
<td>289.68</td>
</tr>
<tr>
<td>Purchases and/or redemption of bonds, etc., from cash repayments of principal by foreign governments</td>
<td></td>
<td>71.20</td>
<td>413,613.07</td>
<td>413,684.27</td>
<td>413,684.27</td>
<td></td>
</tr>
<tr>
<td>Obligations retired from net earnings derived by the United States from Federal intermediate credit banks</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redemption of bonds, etc., received as interest payments on obligations of foreign governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redemption of bonds, etc., received as repayments of principal by foreign governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirements from gifts, forfeitures, and other miscellaneous receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obligations retired from Federal reserve bank franchise tax receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>247.36</td>
<td>519,563,970.90</td>
<td>519,563,844.78</td>
<td>519,563,844.78</td>
<td>373.48</td>
</tr>
<tr>
<td>Total ordinary expenditures, including public debt expenditures chargeable against ordinary receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Sinking fund appropriation for 1927 amounted to $336,800,807.25, of which $8,362,432.47 is included in the sum of $7,111,244.28 on p. 266, under the title "Premium on the public debt."

2. For gold reserve against United States notes.


## PUBLIC DEBT PRINCIPAL (PAYABLE FROM PERMANENT INDEFINITE APPROPRIATIONS)

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Fiscal year</th>
<th>Appropriations (exclusive of retirements chargeable against ordinary receipts)</th>
<th>Net cash expenditures, 1927, excluding retirements chargeable against ordinary receipts</th>
<th>Excluding retirements chargeable against ordinary receipts</th>
<th>For retirements chargeable against ordinary receipts as above</th>
<th>Total, including retirements chargeable against ordinary receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PUBLIC DEBT PRINCIPAL (INDEFINITE)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Liberty loan 3½ per cent.</td>
<td>No year.</td>
<td>$82,525,150.00</td>
<td>$82,525,150.00</td>
<td>$82,525,150.00</td>
<td>$82,525,150.00</td>
<td>$82,525,150.00</td>
</tr>
<tr>
<td>First Liberty loan converted at 4 per cent.</td>
<td>No year.</td>
<td>1,795,514,300.00</td>
<td>1,795,514,300.00</td>
<td>1,795,514,300.00</td>
<td>1,795,514,300.00</td>
<td>1,795,514,300.00</td>
</tr>
<tr>
<td>Second Liberty loan</td>
<td>No year.</td>
<td>61,950,000.00</td>
<td>61,950,000.00</td>
<td>61,950,000.00</td>
<td>61,950,000.00</td>
<td>61,950,000.00</td>
</tr>
<tr>
<td>Fourth Liberty loan</td>
<td>No year.</td>
<td>27,500,000.00</td>
<td>27,500,000.00</td>
<td>27,500,000.00</td>
<td>27,500,000.00</td>
<td>27,500,000.00</td>
</tr>
<tr>
<td>Victory Liberty loan notes</td>
<td>No year.</td>
<td>2,735,579,500.00</td>
<td>2,735,579,500.00</td>
<td>2,735,579,500.00</td>
<td>2,735,579,500.00</td>
<td>2,735,579,500.00</td>
</tr>
<tr>
<td>Certificates of indebtedness (adjusted service series)</td>
<td>No year.</td>
<td>38,200,000.00</td>
<td>38,200,000.00</td>
<td>38,200,000.00</td>
<td>38,200,000.00</td>
<td>38,200,000.00</td>
</tr>
<tr>
<td>Certificates of indebtedness (civil-service retirement fund)</td>
<td>No year.</td>
<td>13,700,000.00</td>
<td>13,700,000.00</td>
<td>13,700,000.00</td>
<td>13,700,000.00</td>
<td>13,700,000.00</td>
</tr>
<tr>
<td>Treasury bonds 1944-1956</td>
<td>No year.</td>
<td>3,686,000.00</td>
<td>3,686,000.00</td>
<td>3,686,000.00</td>
<td>3,686,000.00</td>
<td>3,686,000.00</td>
</tr>
<tr>
<td>Treasury bonds 1945-1954</td>
<td>No year.</td>
<td>1,288,000.00</td>
<td>1,288,000.00</td>
<td>1,288,000.00</td>
<td>1,288,000.00</td>
<td>1,288,000.00</td>
</tr>
<tr>
<td>Treasury notes (various rates)</td>
<td>No year.</td>
<td>1,019,752,200.00</td>
<td>1,019,752,200.00</td>
<td>1,019,752,200.00</td>
<td>1,019,752,200.00</td>
<td>1,019,752,200.00</td>
</tr>
<tr>
<td>Gold reserve against United States notes</td>
<td>No year.</td>
<td>50.00</td>
<td>50.00</td>
<td>50.00</td>
<td>50.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Redemption of bank notes</td>
<td>No year.</td>
<td>28,080,775.00</td>
<td>28,080,775.00</td>
<td>28,080,775.00</td>
<td>28,080,775.00</td>
<td>28,080,775.00</td>
</tr>
<tr>
<td>Fractional currency</td>
<td>No year.</td>
<td>817.94</td>
<td>817.94</td>
<td>817.94</td>
<td>817.94</td>
<td>817.94</td>
</tr>
<tr>
<td>Funded loan of 1907</td>
<td>No year.</td>
<td>2,900.00</td>
<td>2,900.00</td>
<td>2,900.00</td>
<td>2,900.00</td>
<td>2,900.00</td>
</tr>
<tr>
<td>Loan of 1908-1918</td>
<td>No year.</td>
<td>13,800.00</td>
<td>13,800.00</td>
<td>13,800.00</td>
<td>13,800.00</td>
<td>13,800.00</td>
</tr>
<tr>
<td>Loan of 1925</td>
<td>No year.</td>
<td>196,100.00</td>
<td>196,100.00</td>
<td>196,100.00</td>
<td>196,100.00</td>
<td>196,100.00</td>
</tr>
<tr>
<td>1-year notes of 1850</td>
<td>No year.</td>
<td>10.00</td>
<td>10.00</td>
<td>10.00</td>
<td>10.00</td>
<td>10.00</td>
</tr>
<tr>
<td>Refunding certificates</td>
<td>No year.</td>
<td>380.00</td>
<td>380.00</td>
<td>380.00</td>
<td>380.00</td>
<td>380.00</td>
</tr>
<tr>
<td>Treasury (war) saving securities</td>
<td>No year.</td>
<td>64,161,828.80</td>
<td>64,161,828.80</td>
<td>64,161,828.80</td>
<td>64,161,828.80</td>
<td>64,161,828.80</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>5,798,528,111.74</td>
<td>5,798,528,111.74</td>
<td>5,798,528,111.74</td>
<td>5,798,528,111.74</td>
<td>5,798,528,111.74</td>
</tr>
</tbody>
</table>

1. Exclusive of $1,076,49 to cover premium which is included under "Premium on the Public Debt," p. 266.
2. Exclusive of $833,905.83 to cover premium which is included under "Premium on the Public Debt," p. 266.
3. Exclusive of $443,214.16 to cover premium which is included under "Premium on the Public Debt," p. 266.
4. Exclusive of $1,112,505.58 to cover premium which is included under "Premium on the Public Debt," p. 266.
## AUDITED EXPENDITURES—SERVICE OF THE POST OFFICE DEPARTMENT

**Service of the Post Office Department**

**1927** | **1926** | **1925** | **1924 and prior** | **Certified claims**
---|---|---|---|---
$203,702.42 | $8,621.09 | | | $211,323.51
225,188.85 | 9,224.47 | | | 234,393.19
404,062.90 | 16,149.37 | | | 420,182.27
283,900.16 | 10,576.78 | | | 294,576.94
6,677,457.57 | 27,870.20 | | | 7,053,377.77
373,133.34 | 15,577.17 | | | 368,710.51
53,731.34 | 2,566.90 | | | 58,085.24
148,219.95 | 5,992.47 | | | 153,912.40
32,858.05 | 1,362.70 | | | 34,220.75
37,756.13 | 1,544.17 | | | 39,300.30
18,418.43 | 4,943.92 | | | 23,362.35
45,606.10 | 6,482.51 | | | 52,090.61
4,498.50 | 823.25 | | | 5,321.75
29,561.63 | 1,336.11 | | | 30,897.74
2,960.36 | 5.54 | | | 2,994.90
490.00 | | | | 490.00
11,599.80 | 990.87 | | | 12,588.47
1,794.68 | 25.00 | | | 1,819.38
189.75 | | | | 189.75
5,721.70 | 1,987.80 | | | 7,909.50
854,301.72 | 280,068.64 | | | 1,143,560.36
43,876.05 | 4,921.03 | | | 48,797.08
9,985.44 | | | | 9,985.44
3,470,194.65 | 409,048.99 | | | 3,870,843.64

### Total Post Office Department

**Field Service, Post Office Department**

#### Office of the Postmaster General

- Electric power, light, etc.
- Rewards to postal employees for inventions
- Freight, express, or motor transportation of equipment, etc.
- Personal or property damage claims
- Post-office inspectors:
  - Salaries
  - Traveling expenses
  - Miscellaneous expenses, division headquarters
  - Clerks, division headquarters
- Payment of rewards:
  - Rewards
  - Information
- Travel expenses, etc., Postmaster General

#### Office of the First Assistant Postmaster General

- Compensation to postmasters
- Compensation to assistant postmasters
- Clerks, first and second class post offices
- Watchmen, messengers, and laborers
- Clerks, contract stations
- Separating mails

---

1 Repayments in excess of audited expenditures.

2 Fiscal year 1924.
### Audited expenditures—Service of the Post Office Department—Continued

<table>
<thead>
<tr>
<th>Service of the Post Office Department</th>
<th>Stated from July 1, 1926, to June 30, 1927, service of the fiscal year—</th>
<th>Total expenditures audited during the fiscal year 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1927</td>
<td>1926</td>
</tr>
<tr>
<td>Office of the First Assistant Postmaster General—Continued.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unusual conditions at post offices.</td>
<td>$83,824.51</td>
<td>$80,080.44</td>
</tr>
<tr>
<td>Clerks, third-class post offices</td>
<td>8,473,711.74</td>
<td>28,634.33</td>
</tr>
<tr>
<td>Rent, light, and fuel.</td>
<td>15,604,799.56</td>
<td>251,994.24</td>
</tr>
<tr>
<td>Miscellaneous items, first and second class post offices</td>
<td>1,404,200.95</td>
<td>27,573.53</td>
</tr>
<tr>
<td>Village delivery service.</td>
<td>1,482,830.95</td>
<td>89,010.92</td>
</tr>
<tr>
<td>Detroit River postal service.</td>
<td>18,000.00</td>
<td></td>
</tr>
<tr>
<td>Car fare and bicycle allowance.</td>
<td>1,120,248.75</td>
<td>4,750.53</td>
</tr>
<tr>
<td>City delivery carriers (includes “Temporary delivery carriers” and “City delivery carriers, new offices”).</td>
<td>113,281,720.97</td>
<td>17,200.14</td>
</tr>
<tr>
<td>Pneumatic-tube service, Boston.</td>
<td>22,290.90</td>
<td></td>
</tr>
<tr>
<td>Special delivery fees.</td>
<td>7,067,174.19</td>
<td>5,374.06</td>
</tr>
<tr>
<td>Pneumatic-tube service.</td>
<td>526,358.69</td>
<td></td>
</tr>
<tr>
<td>Vehicle service.</td>
<td>17,036,777.21</td>
<td>385,985.96</td>
</tr>
<tr>
<td>Travel expenses, etc., First Assistant Postmaster General</td>
<td>27.55</td>
<td></td>
</tr>
<tr>
<td>Office of the Second Assistant Postmaster General</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Star-route service—Alaska.</td>
<td>105,115.92</td>
<td>21,278.53</td>
</tr>
<tr>
<td>Power-boat service.</td>
<td>1,132,732.64</td>
<td>175,215.49</td>
</tr>
<tr>
<td>Railroad transportation and mail-messenger service:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Railroad service.</td>
<td>86,621,389.95</td>
<td>12,516,634.81</td>
</tr>
<tr>
<td>Mail-messenger service.</td>
<td>9,406,716.83</td>
<td>33,048.46</td>
</tr>
<tr>
<td>Spare baggage, District of Columbia.</td>
<td>64,413.93</td>
<td></td>
</tr>
<tr>
<td>Cost ascertainment, District of Columbia</td>
<td>31,771.89</td>
<td></td>
</tr>
<tr>
<td>Contract air mail.</td>
<td>41,880.80</td>
<td></td>
</tr>
<tr>
<td>Contract air mail, personal services, District of Columbia</td>
<td>602.63</td>
<td></td>
</tr>
<tr>
<td>Airplane service between New York and San Francisco:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airplane service.</td>
<td>2,160,434.05</td>
<td>210,097.11</td>
</tr>
<tr>
<td>Personal services, District of Columbia</td>
<td>38,589.52</td>
<td></td>
</tr>
<tr>
<td>Railway Mail Service, salaries.</td>
<td>52,994,290.98</td>
<td>36,342.92</td>
</tr>
<tr>
<td>Railway postal clerks, travel allowances</td>
<td>3,805,982.23</td>
<td>18,515.03</td>
</tr>
<tr>
<td>Railway Mail Service:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Traveling expenses.</td>
<td>53,250.73</td>
<td>1,412.48</td>
</tr>
<tr>
<td>Miscellaneous expenses.</td>
<td>980,400.54</td>
<td>190,871.99</td>
</tr>
<tr>
<td>Electric and cable car service.</td>
<td>602,671.39</td>
<td>73,414.46</td>
</tr>
<tr>
<td>Foreign mail transportation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Steamship service.</td>
<td>6,987,261.77</td>
<td>914,570.12</td>
</tr>
<tr>
<td>Aircraft service.</td>
<td>49,913.50</td>
<td>6,145.75</td>
</tr>
<tr>
<td>Sea post service.</td>
<td>143,400.72</td>
<td>531.20</td>
</tr>
<tr>
<td>Assistant Superintendent Division of Foreign Mails</td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>Delegates to the Pan American Postal Congress at Mexico City</td>
<td>5,900.45</td>
<td></td>
</tr>
<tr>
<td>Balance due foreign countries.</td>
<td>362,827.17</td>
<td>972,577.69</td>
</tr>
<tr>
<td>Contract air mail:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Air mail service.</td>
<td>1,203,967.62</td>
<td></td>
</tr>
<tr>
<td>Personal services, District of Columbia</td>
<td>10,359.96</td>
<td></td>
</tr>
<tr>
<td>Travel expenses, etc., Second Assistant Postmaster General</td>
<td>1,000.00</td>
<td></td>
</tr>
</tbody>
</table>
### Office of the Third Assistant Postmaster General

<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Year 1914</th>
<th>Fiscal Year 1915</th>
<th>Fiscal Year 1916</th>
<th>Fiscal Year 1917</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacture of postage stamps and stamped paper:</td>
<td>1,290,322.80</td>
<td>1,331,109.81</td>
<td>1,420,642.61</td>
<td>1,462,642.61</td>
</tr>
<tr>
<td>Manufacture of stamped envelopes and newspaper wrappers:</td>
<td>4,517,904.08</td>
<td>512,130.97</td>
<td>1,246,081.12</td>
<td>23,275.74</td>
</tr>
<tr>
<td>Manufacture of postal cards:</td>
<td>846,322.12</td>
<td>389,726.00</td>
<td>2,102,310.57</td>
<td>21,130.39</td>
</tr>
<tr>
<td>Distribution of stamped envelopes and newspaper wrappers:</td>
<td>23,275.74</td>
<td>23,363.81</td>
<td>1,601.57</td>
<td>9,655.30</td>
</tr>
<tr>
<td>Indemnities, domestic mail:</td>
<td>1,561,201.04</td>
<td>699,938.25</td>
<td>5,212.29</td>
<td>127,191.10</td>
</tr>
<tr>
<td>Indemnities, international mail:</td>
<td>993.39</td>
<td>1,28.00</td>
<td>127,191.10</td>
<td></td>
</tr>
<tr>
<td>Travel expenses, etc., Third Assistant Postmaster General</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid money orders more than 1 year old</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Office of the Fourth Assistant Postmaster General

<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Year 1914</th>
<th>Fiscal Year 1915</th>
<th>Fiscal Year 1916</th>
<th>Fiscal Year 1917</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stationery</td>
<td>642,097.89</td>
<td>54,270.23</td>
<td>541.82</td>
<td>696,999.94</td>
</tr>
<tr>
<td>Post office equipment and supplies:</td>
<td>1,151,454.05</td>
<td>143,090.45</td>
<td>168.43</td>
<td>1,294,731.33</td>
</tr>
<tr>
<td>Equipment and supplies:</td>
<td>1,157,933.16</td>
<td>19,954.69</td>
<td>397.17</td>
<td>177,887.56</td>
</tr>
<tr>
<td>Equipment and furniture for post office quarters:</td>
<td>397,855.67</td>
<td>1,53.92</td>
<td>63,436.37</td>
<td>542,884.14</td>
</tr>
<tr>
<td>Twine and tying devices:</td>
<td>2,458.93</td>
<td>225.16</td>
<td>45.00</td>
<td></td>
</tr>
<tr>
<td>Shipment of supplies:</td>
<td>366,077.41</td>
<td>175,860.23</td>
<td>418.81</td>
<td></td>
</tr>
<tr>
<td>Labor-saving devices:</td>
<td>1,276,548.54</td>
<td>177,732.34</td>
<td>418.81</td>
<td></td>
</tr>
<tr>
<td>Mail bags and equipment:</td>
<td>1,174,925.62</td>
<td>1,108,407.05</td>
<td>42.68</td>
<td></td>
</tr>
<tr>
<td>Star-route service:</td>
<td>104,394,118.87</td>
<td>50,342.47</td>
<td>9,19</td>
<td></td>
</tr>
<tr>
<td>Rural Delivery Service:</td>
<td>55,44</td>
<td>1,39.75</td>
<td>104,44,953.16</td>
<td></td>
</tr>
<tr>
<td>Travel expenses, etc., Fourth Assistant Postmaster General</td>
<td></td>
<td></td>
<td>606.94</td>
<td></td>
</tr>
<tr>
<td>Adjusted losses and contingencies, postal funds:</td>
<td>50,697.41</td>
<td></td>
<td>50,697.41</td>
<td></td>
</tr>
<tr>
<td>Total, field service:</td>
<td>689,431,152.11</td>
<td>20,031,341.22</td>
<td>707,312.95</td>
<td>9,336,073</td>
</tr>
<tr>
<td>Total expenditures, service of the Post Office Department</td>
<td>692,901,346.76</td>
<td>20,130,990.21</td>
<td>707,312.95</td>
<td>9,336,073</td>
</tr>
</tbody>
</table>

### Postexpenditures, as above

<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Year 1914</th>
<th>Fiscal Year 1915</th>
<th>Fiscal Year 1916</th>
<th>Fiscal Year 1917</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of postal expenditures over postal revenues:</td>
<td>871,628,189.20</td>
<td>683,121,988.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants from the Treasury (Including $43,800.01 certified claims)</td>
<td>31,506,200.54</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of postal expenditures over postal receipts and grants from the Treasury, which were paid from postal balances</td>
<td>27,263,191.12</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Note:*
- Expenditures for excess of post receipts and grants from the Treasury during the fiscal year 1927.
- Expenditures for excess of post receipts and grants from the Treasury during the fiscal year 1927.
- Includes $5,467,695.75 civil service retirement deductions of which $13,895,500.01 was covered into the Treasury during the fiscal year 1927.
## Recapitulation of Expenditures, Balances, etc., Fiscal Year 1927

[Repayments to appropriations in excess of expenditures are printed in italics]

### For Current Expenses and Capital Outlays

#### Legislative

(Data on pp. 65 to 75)

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To credit of disbursing officers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States Senate:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>$2,876,260.00</td>
<td>$2,753,051.84</td>
<td>$2,677,367.98</td>
<td>$122,309.06</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>20,000.00</td>
<td>20,287.29</td>
<td>20,287.20</td>
<td>$76,583.86</td>
</tr>
<tr>
<td>Prior years</td>
<td>259,084.52</td>
<td>44,155.89</td>
<td>85,914.00</td>
<td>116,933.19</td>
</tr>
<tr>
<td>Total</td>
<td>263,477.10</td>
<td>2,940,416.79</td>
<td>2,781,113.68</td>
<td>302,341.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td>79,039.38</td>
<td>2,783,569.18</td>
<td>76,583.86</td>
</tr>
<tr>
<td>House of Representatives:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>7,577,950.10</td>
<td>7,501,485.82</td>
<td></td>
<td>2,500.00</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>55,271.38</td>
<td>7,501,485.82</td>
<td></td>
<td>73,864.28</td>
</tr>
<tr>
<td>Prior years</td>
<td>32,401.15</td>
<td>36,320.29</td>
<td>36,320.29</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Total</td>
<td>53,834.62</td>
<td>7,665,622.63</td>
<td>7,591,471.09</td>
<td>327,813.83</td>
</tr>
<tr>
<td>Legislative, miscellaneous:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td>105,988.98</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>4,638.15</td>
<td>50,004.17</td>
<td>2,409.73</td>
<td>52,822.58</td>
</tr>
<tr>
<td>Prior years</td>
<td>4,664.26</td>
<td>8,679.07</td>
<td>15,242.62</td>
<td>6,608.58</td>
</tr>
<tr>
<td>Total</td>
<td>202,298.27</td>
<td>9,502.43</td>
<td>15,088.80</td>
<td>59,001.15</td>
</tr>
<tr>
<td>Architect of the Capitol:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>2,993,017.57</td>
<td>2,628,563.72</td>
<td>2,628,563.72</td>
<td>364,453.86</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>1,726,681.40</td>
<td>1,730,850.50</td>
<td>527.23</td>
<td>106,563.70</td>
</tr>
<tr>
<td>Prior years</td>
<td>404,909.85</td>
<td>338,251.52</td>
<td>111,153.14</td>
<td>46,805.50</td>
</tr>
<tr>
<td>Total</td>
<td>2,337,023.18</td>
<td>4,601,666.33</td>
<td>4,697,665.74</td>
<td>516,823.05</td>
</tr>
<tr>
<td>Botanic Garden:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>124,844.00</td>
<td>122,391.32</td>
<td>119,619.37</td>
<td>2,452.68</td>
</tr>
<tr>
<td>Prior years</td>
<td>3,068.58</td>
<td>10,285.85</td>
<td>708.58</td>
<td>2,771.95</td>
</tr>
<tr>
<td>Total</td>
<td>9,742.84</td>
<td>130,487.41</td>
<td>129,605.22</td>
<td>3,650.77</td>
</tr>
<tr>
<td>Library of Congress:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>1,401,400.00</td>
<td>1,336,627.95</td>
<td>1,336,627.95</td>
<td>33,287.82</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>2,331,00.00</td>
<td>30,890.06</td>
<td>36,136.70</td>
<td>48,173.02</td>
</tr>
<tr>
<td>Prior years</td>
<td>37,197.29</td>
<td>75,417.67</td>
<td>3,024.39</td>
<td>2,603.98</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>64,555.49</td>
<td>8,099.38</td>
<td></td>
<td>55,559.11</td>
</tr>
<tr>
<td>Total</td>
<td>85,456.88</td>
<td>1,454,466.18</td>
<td>1,457,234.70</td>
<td>92,630.93</td>
</tr>
</tbody>
</table>
Government Printing Office:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>800.00</td>
<td>3,126,903.00</td>
<td>130,961.07</td>
<td>3,233,074.07</td>
</tr>
<tr>
<td>Prior years</td>
<td>1,300,498.41</td>
<td>4,400.00</td>
<td>24,890.44</td>
<td>1,324,792.85</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>195,519.56</td>
<td>195,519.56</td>
<td>195,519.56</td>
<td>195,519.56</td>
</tr>
<tr>
<td>Total</td>
<td>1,343,298.41</td>
<td>3,131,303.00</td>
<td>2,568,556.79</td>
<td>3,033,158.18</td>
</tr>
</tbody>
</table>

Total, Legislative:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>800.00</td>
<td>18,104,471.57</td>
<td>11,714.50</td>
<td>18,216,186.07</td>
</tr>
<tr>
<td>Prior years</td>
<td>2,066,901.86</td>
<td>128,809.65</td>
<td>1,930,447.01</td>
<td>1,930,447.01</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>995,377.26</td>
<td>1,088,298.17</td>
<td>1,088,298.17</td>
<td>1,088,298.17</td>
</tr>
<tr>
<td>Total</td>
<td>2,127,538.44</td>
<td>986,964.44</td>
<td>16,391.06</td>
<td>2,134,293.94</td>
</tr>
</tbody>
</table>

EXECUTIVE OFFICE

<table>
<thead>
<tr>
<th>Details on pp. 76 and 77</th>
</tr>
</thead>
</table>

Executive Office:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>3,395.61</td>
<td>819,460.00</td>
<td>43,706.54</td>
<td>823,667.45</td>
</tr>
<tr>
<td>Prior years</td>
<td>31,125.00</td>
<td>2,018.45</td>
<td>42,838.82</td>
<td>45,853.27</td>
</tr>
<tr>
<td>Total</td>
<td>34,520.67</td>
<td>819,460.00</td>
<td>66,849.06</td>
<td>886,839.23</td>
</tr>
</tbody>
</table>

INDEPENDENT OFFICES

| Details on pp. 77 to 97 |

Alaska's relief funds:

<table>
<thead>
<tr>
<th>No year (continuous)</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>29,180.50</td>
<td>23,809.46</td>
<td>14,744.90</td>
<td>38,735.86</td>
</tr>
</tbody>
</table>

Alien Property Custodian:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>30,000.00</td>
<td>130,650.00</td>
<td>30,000.00</td>
<td>160,750.00</td>
</tr>
<tr>
<td>Prior years</td>
<td>41,963.97</td>
<td>5,424.91</td>
<td>2,606.96</td>
<td>49,995.84</td>
</tr>
<tr>
<td>Total</td>
<td>71,963.97</td>
<td>130,650.00</td>
<td>35,727.11</td>
<td>208,332.85</td>
</tr>
</tbody>
</table>

American Battle Monuments Commission:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,311,175.00</td>
<td>600,000.00</td>
<td>600,000.00</td>
<td>1,911,175.00</td>
</tr>
<tr>
<td>Prior years</td>
<td>11,187.70</td>
<td>11,187.70</td>
<td>11,187.70</td>
<td>11,187.70</td>
</tr>
<tr>
<td>Total</td>
<td>1,299,988.30</td>
<td>11,187.70</td>
<td>600,000.00</td>
<td>1,909,176.00</td>
</tr>
</tbody>
</table>

Arlington Memorial Amphitheater Commission:

<table>
<thead>
<tr>
<th>No year (continuous)</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>476.82</td>
<td>476.82</td>
<td>476.82</td>
<td>476.82</td>
</tr>
</tbody>
</table>

Arlington Memorial Bridge Commission:

<table>
<thead>
<tr>
<th>No year (continuous)</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>2,508,180.86</td>
<td>113,744.17</td>
<td>2,508,180.86</td>
<td>1,561,925.03</td>
</tr>
<tr>
<td>Prior years</td>
<td>385,220.00</td>
<td>3,165.66</td>
<td>3,165.66</td>
<td>3,217.66</td>
</tr>
<tr>
<td>Total</td>
<td>40,073.06</td>
<td>385,220.00</td>
<td>226,671.05</td>
<td>226,671.05</td>
</tr>
</tbody>
</table>

Board of Mediation:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>2,073.06</td>
<td>385,220.00</td>
<td>3,165.66</td>
<td>389,454.68</td>
</tr>
<tr>
<td>Prior years</td>
<td>223,505.39</td>
<td>222,671.05</td>
<td>17,775.73</td>
<td>241,952.17</td>
</tr>
<tr>
<td>Total</td>
<td>40,073.06</td>
<td>223,505.39</td>
<td>17,775.73</td>
<td>181,854.26</td>
</tr>
</tbody>
</table>

Board of Tax Appeals:

<table>
<thead>
<tr>
<th>Year</th>
<th>Debit Balance</th>
<th>Revenue Balance</th>
<th>Special Deposit Accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>21,508.89</td>
<td>534,248.42</td>
<td>538,757.32</td>
<td>17,176.34</td>
</tr>
<tr>
<td>Prior years</td>
<td>21,508.89</td>
<td>534,248.42</td>
<td>538,757.32</td>
<td>17,176.34</td>
</tr>
<tr>
<td>Total</td>
<td>21,508.89</td>
<td>534,248.42</td>
<td>538,757.32</td>
<td>17,176.34</td>
</tr>
</tbody>
</table>

\(^1\) Debit balance.
\(^2\) Heretofore "Railroad Labor Board."
### Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td><strong>INDEPENDENT OFFICES—continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bureau of Efficiency:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
<td>$16,217.20</td>
<td>$22,296.19</td>
<td>$210,350.00</td>
<td>$36,501.33</td>
</tr>
<tr>
<td>Total</td>
<td>16,217.20</td>
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<td>36,501.33</td>
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<td>Civil Service Commission:</td>
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<tr>
<td>1927</td>
<td></td>
<td></td>
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<tr>
<td>Prior years</td>
<td>30,956.79</td>
<td>8,948.91</td>
<td>1,001,592.00</td>
<td>21,993.72</td>
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<tr>
<td>Total</td>
<td>30,956.79</td>
<td>8,948.91</td>
<td>1,001,592.00</td>
<td>21,993.72</td>
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<tr>
<td>Commission of Fine Arts:</td>
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<tr>
<td>1927</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Prior years</td>
<td>143.28</td>
<td>1,724.60</td>
<td>6,595.00</td>
<td>6,575.93</td>
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<tr>
<td>Total</td>
<td>143.28</td>
<td>1,724.60</td>
<td>6,595.00</td>
<td>6,575.93</td>
</tr>
<tr>
<td>Employees' Compensation Commission:</td>
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<tr>
<td>1927</td>
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<td>No year (continuous)</td>
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<td>2,742,801.39</td>
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<td>5,356.27</td>
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<td>226,900.00</td>
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<td>5,341.87</td>
<td>2,977,440.00</td>
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<td>Federal Board for Vocational Education:</td>
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<tr>
<td>1927</td>
<td></td>
<td></td>
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<tr>
<td>Prior years</td>
<td>1,492,804.69</td>
<td>17,390.35</td>
<td>8,210,620.00</td>
<td>7,354,212.22</td>
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<tr>
<td>Total</td>
<td>1,492,804.69</td>
<td>17,390.35</td>
<td>8,210,620.00</td>
<td>7,354,212.22</td>
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<td>Federal Oil Conservation Board:</td>
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<tr>
<td>Prior years</td>
<td>44,994.38</td>
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<td>Federal Power Commission:</td>
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<tr>
<td>1927</td>
<td></td>
<td></td>
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<td>22,596.59</td>
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<td>12,354.19</td>
<td>12,638.28</td>
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<td>18,137.77</td>
<td>2,349,538.84</td>
<td>2,508,732.03</td>
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<td>Federal Trade Commission:</td>
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<tr>
<td>1927</td>
<td></td>
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<td>Prior years</td>
<td>13,663.06</td>
<td>27,156.72</td>
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<td>962,708.63</td>
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<td>45,239.02</td>
<td>997,000.00</td>
<td>964,247.29</td>
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### General Accounting Office:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
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<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>115,504.51</td>
<td>60,881.51</td>
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#### United States Housing Corporation:

<table>
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<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>104.00</td>
<td>1,711,94.54</td>
<td>1,815,04.54</td>
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#### Interstate Commerce Commission:

<table>
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<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>552,680.97</td>
<td>216,031.95</td>
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#### National Advisory Committee for Aeronautics:

<table>
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<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>52,030.80</td>
<td>82,301.95</td>
<td>1,098,406.92</td>
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#### Railroad Administration and Transportation Act:

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<tr>
<th>Year</th>
<th>No year (continuous)</th>
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<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>216,041,916.97</td>
<td>44,697,060.13</td>
<td>260,739,047.10</td>
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#### Railroad Labor Board, Smithsonian Institution:

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<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,000,000.00</td>
<td>4,013.04</td>
<td>1,004,013.04</td>
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#### National Museum:

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<th>Special deposit accounts</th>
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</tr>
</thead>
<tbody>
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<td>1927</td>
<td>10,334.56</td>
<td>5,955.95</td>
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</table>

#### Office of Public Buildings and Public Parks of the National Capital:

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<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>110,371.93</td>
<td>2,825.95</td>
<td>113,197.88</td>
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#### United States Coal Commission:

<table>
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<th>Year</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>2.95</td>
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1. Debit balance.
2. Includes $99,755,022.32 proceeds of railroad securities credited as repay warrants direct to appropriations.
3. Stated under "Board of Mediation."
Recapitulation of expenditures, balances, etc., fiscal year 1987—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
<td>On books of Treasury</td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
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<td></td>
</tr>
<tr>
<td>Independent Offices—continued</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States Food and Fuel Adminis-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>trations:</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Prior years</td>
<td></td>
<td></td>
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<td></td>
</tr>
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<td></td>
<td>$69,40</td>
<td>$80,91</td>
<td>$80,91</td>
<td>$150,31</td>
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<tr>
<td>United States Geographic Board:</td>
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</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Prior years</td>
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<td>3,850.00</td>
<td>3,471.16</td>
<td>563.00</td>
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<td>4,193.36</td>
<td>3,471.16</td>
<td>3,248.83</td>
<td>563.00</td>
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<tr>
<td>Total</td>
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<td>3,471.16</td>
<td>3,248.83</td>
<td>563.00</td>
</tr>
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<td>United States Shipping Board:</td>
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</tr>
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<td>42,134.10</td>
<td>18,088,857.47</td>
<td>18,717,583.56</td>
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<td>3,117.13</td>
<td>37,117.14</td>
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<tr>
<td>Total</td>
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<td>31,447,472.92</td>
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<td>United States Tariff Commission:</td>
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</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Prior years</td>
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<td>685,000.02</td>
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<tr>
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<td>6,821.56</td>
<td>17,310.73</td>
<td>54,758.65</td>
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<tr>
<td>Total</td>
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<td>699,821.93</td>
<td>54,758.65</td>
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<td>United States Veterans' Bureau:</td>
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<td>1927</td>
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<td>188,999,930.13</td>
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<td>564,877,080.54</td>
<td>558,717,556.42</td>
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<tr>
<td>Miscellaneous commissions, boards,</td>
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<td></td>
<td></td>
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<tr>
<td>etc.:</td>
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<tr>
<td>1927</td>
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<tr>
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<td>1,236,059.65</td>
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<td>1,236,059.65</td>
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<tr>
<td>Total</td>
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<td>2,472,119.30</td>
<td>2,472,119.30</td>
<td>1,236,059.65</td>
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</table>
### Total, Independent Offices:

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<tr>
<th>Year</th>
<th>Total, Independent Offices</th>
<th>No year (continuous)</th>
<th>Prior years</th>
<th>Special deposit accounts</th>
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</thead>
<tbody>
<tr>
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<td>318,481,990.52</td>
<td>59,067,481.66</td>
<td>87,895,351.68</td>
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</table>

### Department of Agriculture

**Details on pp. 108 to 111**

#### Salaries and miscellaneous:

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<th>Year</th>
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<th>Prior years</th>
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<td>600,447.12</td>
<td>9,383,501.18</td>
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#### Total, Department of Agriculture:

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<tr>
<td>1927</td>
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### Department of Commerce

**Details on pp. 111 to 129**

#### Office of the Secretary:

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<th>Year</th>
<th>No year (continuous)</th>
<th>Prior years</th>
<th>Total, Department of Commerce</th>
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<tbody>
<tr>
<td>1927</td>
<td>324.46</td>
<td>229,292.53</td>
<td>229,610.99</td>
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#### Bureau of Foreign and Domestic Commerce:

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<th>Year</th>
<th>Total, Bureau of Foreign and Domestic Commerce</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>232,720.97</td>
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#### Bureau of Census:

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<tr>
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<tbody>
<tr>
<td>1927</td>
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#### Steamboat Inspection Service:

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<th>Year</th>
<th>Total, Steamboat Inspection Service</th>
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#### Bureau of Navigation:

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<th>Total, Bureau of Navigation</th>
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<tr>
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<td>24,920.87</td>
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#### Bureau of Standards:

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<th>Total, Bureau of Standards</th>
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<tbody>
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<td>1,940,385.00</td>
<td>116,069.86</td>
<td>1,116,069.86</td>
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*Includes $1,618,498.27 repay warrants credited direct to appropriation.

*Includes $1,659,160 premiums on term insurance, credited as repay warrants directed to appropriations.
Recapitulation of expenditures, balances, etc., fiscal year 1987—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td>Department of Commerce—Cont.</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Bureau of Lighthouses:</td>
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</tr>
<tr>
<td>1927</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
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<td>$73,025.56</td>
<td>$9,310,880.00</td>
<td>$8,885,624.50</td>
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<tr>
<td>Prior years</td>
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<td>382,462.27</td>
<td>1,070,313.71</td>
<td>825,438.96</td>
</tr>
<tr>
<td>Total</td>
<td>1,331,660.50</td>
<td>455,488.83</td>
<td>11,281,193.71</td>
<td>9,710,063.46</td>
</tr>
<tr>
<td>Coast and Geodetic Survey:</td>
<td></td>
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</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>3,448,167.00</td>
<td>323,531.50</td>
<td>3,481,167.00</td>
<td>3,314,167.00</td>
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<td>Prior years</td>
<td>287,599.15</td>
<td>364.30</td>
<td>314,563.45</td>
<td>314,563.45</td>
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<tr>
<td>Total</td>
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<td>323,531.50</td>
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<td>Bureau of Fisheries:</td>
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<tr>
<td>1927</td>
<td></td>
<td></td>
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<tr>
<td>No year (continuous)</td>
<td>45,260.18</td>
<td>4,098.22</td>
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<td>Prior years</td>
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<td>Total</td>
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<tr>
<td>1927</td>
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</tr>
<tr>
<td>No year (continuous)</td>
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<td>129,956.80</td>
<td>2,722,300.00</td>
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<td>1927</td>
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<tr>
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<td>102,191.54</td>
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<td>Aircraft in Commerce:</td>
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</tr>
<tr>
<td>1927-28</td>
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</tr>
<tr>
<td>No year (continuous)</td>
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<td>Commerce, miscellaneous:</td>
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</tr>
<tr>
<td>1927-28</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Special deposit accounts</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td>55,00</td>
<td>1,000.00</td>
<td>1,000.00</td>
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<tr>
<td>Total, Department of Commerce:</td>
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<tr>
<td>1927-28</td>
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<td>33,762.67</td>
<td>3,177,546.00</td>
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<td>3,602,772.27</td>
<td>6,446,773.74</td>
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<td>Total</td>
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<td>1,810,505.39</td>
<td>33,476,701.22</td>
<td>33,476,701.22</td>
</tr>
</tbody>
</table>
### DEPARTMENT OF THE INTERIOR

**(Details on pp. 126 to 146)**

#### Office of the Secretary:

- **1927:**
  - No year (continuous): 1,060,132.68
  - Prior years: 161,266.34

- **Total:** 1,221,499.02

#### General Land Office (including Public Land Service):

- **1927:**
  - No year (continuous): 5,548,404.05
  - Prior years: 593,997.83

- **Total:** 6,142,191.88

#### Bureau of Pensions:

- **1927:**
  - No year (continuous): 1,443,769.75
  - Prior years: 5,833,240.60

- **Total:** 7,057,265.82

#### Patent Office:

- **1927:**
  - No year (continuous): 10,255.38
  - Prior years: 5,603,820.60

- **Total:** 7,341,050.33

#### Bureau of Reclamation:

- **1927:**
  - No year (continuous): 7,332,288.49
  - Prior years: 8,764.84

- **Total:** 7,341,050.33

#### Geological Survey:

- **1927:**
  - No year (continuous): 1,824,049.00
  - Prior years: 136,257.78

- **Total:** 1,960,306.78

#### Bureau of Mines:

- **1927:**
  - No year (continuous): 88,151.76
  - Prior years: 658,638.16

- **Total:** 776,789.92

---

1. **Debit balance.
2. By Executive orders of Mar. 17, 1925, and June 4, 1926, the Patent Office and the Bureau of Mines, with available balances and appropriations, were transferred from the Department of the Interior, under dates of Apr. 1, 1925, and July 1, 1926. For additional transactions under the Department of the Interior see pp. 126, 127.
3. By Executive orders of Mar. 17, 1925, and June 4, 1925, the Patent Office and Bureau of Mines with available balances and appropriations, were transferred to the Department of Commerce, under dates of Apr. 1, 1925, and July 1, 1925. For additional transactions under the Department of Commerce see pp. 126, 127.
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Department of the Interior—Con.</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td>On books of Treasury</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td><strong>Government in the Territories:</strong></td>
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<td>$295,706.00</td>
<td>$288,612.32</td>
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<tr>
<td>1927 No year (continuous)</td>
<td>$12,564.02</td>
<td>3,981.78</td>
<td>1,560.00</td>
<td>5,400.00</td>
</tr>
<tr>
<td>Prior years</td>
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<td>144,320.00</td>
<td>97,210.85</td>
<td>1,560.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>12,564.02</td>
<td>3,981.78</td>
<td>190,298.99</td>
<td>124,649.63</td>
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<td><strong>Beneficiaries:</strong></td>
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<td></td>
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<tr>
<td>1927 No year (continuous)</td>
<td>1,165,732.87</td>
<td>17,737.12</td>
<td>1,417,790.00</td>
<td>1,396,942.18</td>
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<tr>
<td>Prior years</td>
<td>239,245.55</td>
<td>37,202.18</td>
<td>224,223.05</td>
<td>483,092.33</td>
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<tr>
<td><strong>Total</strong></td>
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<td>55,029.30</td>
<td>1,642,021.40</td>
<td>1,880,556.88</td>
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<td><strong>Alaska Railroad:</strong></td>
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<td></td>
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</tr>
<tr>
<td>No year (continuous)</td>
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<td>209,038.55</td>
<td>1,600,000.00</td>
<td>1,585,611.39</td>
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<tr>
<td>Prior years</td>
<td>354.28</td>
<td>508,032.56</td>
<td>1,585,611.39</td>
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<tr>
<td><strong>Total</strong></td>
<td>1,030,618.58</td>
<td>508,581.56</td>
<td>1,600,000.00</td>
<td>1,585,611.39</td>
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<td><strong>Interior, civil, miscellaneous:</strong></td>
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<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>8,280.11</td>
<td>33,231.38</td>
<td>36,014.11</td>
<td>36,014.11</td>
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<tr>
<td>Prior years</td>
<td>1,327,310.15</td>
<td>1,327,310.15</td>
<td>538,892.78</td>
<td>538,892.78</td>
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<tr>
<td><strong>Total</strong></td>
<td>8,280.11</td>
<td>33,231.38</td>
<td>36,014.11</td>
<td>36,014.11</td>
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<tr>
<td><strong>Total, Department of the Interior, including pensions:</strong></td>
<td>237,756,634.51</td>
<td>3,340,375.35</td>
<td>267,969,264.70</td>
<td>267,720,675.14</td>
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<tr>
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<td>10,355.38</td>
<td>242,032,472.62</td>
<td>240,561,246.92</td>
<td>240,171,950.04</td>
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<td>Prior years</td>
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<td>25,947,612.88</td>
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<td>7,946,051.64</td>
<td>601,651.27</td>
<td>10,858.08</td>
<td>1,211,815.54</td>
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<td><strong>Total</strong></td>
<td>29,248,329.89</td>
<td>1,927,310.15</td>
<td>538,922.78</td>
<td>1,769,060.06</td>
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<tr>
<td><strong>INDIAN AFFAIRS</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>(Details on pp. 146 to 177)</td>
<td></td>
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<td></td>
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<tr>
<td><strong>Salaries, current and contingent expenses:</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1927 No year (continuous)</td>
<td>373,009.61</td>
<td>75,786.37</td>
<td>1,849,522.10</td>
<td>1,753,311.25</td>
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<tr>
<td>Prior years</td>
<td>250,000.00</td>
<td>250,000.00</td>
<td>59,701.01</td>
<td>190,298.99</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>373,009.61</td>
<td>75,786.37</td>
<td>2,177,294.27</td>
<td>2,184,233.40</td>
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</table>

RECEIPTS AND EXPENDITURES, 1927
## Fulfilling treaty stipulations and treaty supports:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>67,205.11</td>
</tr>
<tr>
<td>Prior years</td>
<td>175,122.87</td>
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</table>

Total: 242,325.98

## Miscellaneous supports:

<table>
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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
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<td>500.21</td>
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<tr>
<td>Prior years</td>
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Total: 51,528.27

## Trust funds:

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<tbody>
<tr>
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Total: 1,340,764.64

## Interest accounts:

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<th>Amount</th>
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</thead>
<tbody>
<tr>
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</table>

Total: 35,031.13

## Support of Indian schools:

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<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>6,455.07</td>
</tr>
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</table>

Total: 6,310,500.00

## Miscellaneous expenses of Indian Services:

<table>
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<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>306,135.91</td>
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Total: 320,040.49

## Total, Indian affairs:

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<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
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<td>16,810.45</td>
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Total: 1,283,762.10

## Total, Department of the Interior, including pensions and Indian affairs:

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<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>45,322,331.18</td>
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</table>

Total: 3,327,901.68

## Department of Justice

(Details on pp. 177 to 180)

## Salaries and miscellaneous:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1927</td>
<td>101,688.76</td>
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Total: 236,378.29

## Total, Department of Justice:

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<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>684,871.21</td>
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</tbody>
</table>

### Notes:

1. Debit balance.
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (sep.)</td>
</tr>
<tr>
<td>JUDICIAL</td>
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<tr>
<td>(Details on pp. 180 to 182)</td>
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<tr>
<td>Salaries and miscellaneous:</td>
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<td></td>
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<tr>
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</tr>
<tr>
<td>Total, Judicial</td>
<td>3,311,681.99</td>
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<td>22,673,521.95</td>
<td>20,459,405.06</td>
</tr>
<tr>
<td>Total, Department of Justice,</td>
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</tr>
<tr>
<td>including Judicial:</td>
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</tr>
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<td>1927</td>
<td>100,000.00</td>
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<td>25,221,707.00</td>
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<td>1,844,945.37</td>
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</tr>
<tr>
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<td>3,996,553.20</td>
<td>1,041,682.58</td>
<td>26,910,006.07</td>
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<tr>
<td>DEPARTMENT OF LABOR</td>
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<td></td>
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</tr>
<tr>
<td>(Details on pp. 182 to 192)</td>
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<tr>
<td>Office of the Secretary:</td>
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<tr>
<td>1927</td>
<td>132,457.47</td>
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<td>38,176.35</td>
<td>697,100.00</td>
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<tr>
<td>Prior years</td>
<td>132,457.47</td>
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<td>38,176.35</td>
<td>697,107.81</td>
</tr>
<tr>
<td>Total</td>
<td>132,457.47</td>
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<td>38,176.35</td>
<td>697,107.81</td>
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<td>5,443.33</td>
<td>294,000.00</td>
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<td>5,443.33</td>
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<tr>
<td>Total</td>
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<td>5,443.33</td>
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<td>Bureau of Immigration:</td>
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<tr>
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1 Debit balance.
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

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<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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### Naval Academy:

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### Marine Corps:

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### Increase

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### General account of advances:

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### Post Office Department

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### Post Office Department, exclusive of Postal Service payable from postal revenues:

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<td>1,263,191.12</td>
<td>26,263,191.12</td>
<td>27,526,382.24</td>
</tr>
</tbody>
</table>

1 Debit balance.
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Department of State</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td>Salaries and expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
<td>$8,003,537.61</td>
<td>$4,649.47</td>
<td>$1,847,632.16</td>
<td>$1,506,003.95</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$503,537.61</td>
<td>$1,847,632.16</td>
</tr>
<tr>
<td>Foreign intercourse:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>$771,537.99</td>
<td>$12,997.35</td>
<td>$6,262,222.83</td>
<td>$5,763,315.03</td>
</tr>
<tr>
<td>Prior years</td>
<td>$4,512,162.10</td>
<td>$94,477.14</td>
<td>$236,953.62</td>
<td>$2,607,160.17</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>$717,222.31</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$5,283,520.09</td>
<td>$14,706,907.51</td>
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<tr>
<td>Total, Department of State—1927</td>
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<tr>
<td>No year (continuous)</td>
<td>$771,537.99</td>
<td>$12,997.35</td>
<td>$6,262,222.83</td>
<td>$5,763,315.03</td>
</tr>
<tr>
<td>Prior years</td>
<td>$5,015,699.71</td>
<td>$99,126.61</td>
<td>$236,953.62</td>
<td>$2,607,160.17</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>$717,222.31</td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$5,787,057.70</td>
<td>$17,939,960.39</td>
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<tr>
<td>Treasury Department</td>
<td></td>
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<tr>
<td>Office of the Secretary: 1927</td>
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<td></td>
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<td></td>
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<tr>
<td>No year (continuous)</td>
<td>63.02</td>
<td>157,640.00</td>
<td>152,385.90</td>
<td>152,102.15</td>
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<td>Prior years</td>
<td>6,118.85</td>
<td>230.17</td>
<td>239.75</td>
<td>3.56</td>
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<td>Total</td>
<td></td>
<td>157,640.00</td>
<td>152,661.25</td>
<td>3,464.66</td>
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<td>Office of Chief Clerk and Superintendent: 1927</td>
<td></td>
<td>1,090,000.00</td>
<td>1,004,361.42</td>
<td>919,846.54</td>
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<td>Prior years</td>
<td>113,288.14</td>
<td>74,405.38</td>
<td>48,139.58</td>
<td>80,546.28</td>
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<td>Total</td>
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<td>113,288.14</td>
<td>1,090,000.00</td>
<td>1,004,361.42</td>
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<td>General Supply Committee: 1927</td>
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<td>116,484.92</td>
<td>115,985.31</td>
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<tr>
<td>Prior years</td>
<td>15,373.26</td>
<td>1,685.15</td>
<td>1,492.38</td>
<td>1,192.80</td>
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<tr>
<td>Total</td>
<td></td>
<td>15,373.26</td>
<td>1,685.15</td>
<td>115,992.60</td>
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<tr>
<td>Office of Commissioner of Accounts and Deposits: 1927</td>
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<td>80,460.00</td>
<td>74,600.00</td>
<td>72,231.50</td>
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<tr>
<td>Division of Bookkeeping and Warrants:</td>
<td>1927</td>
<td>No year (continuous)</td>
<td>Prior years</td>
<td>Total</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>------</td>
<td>---------------------</td>
<td>------------</td>
<td>-------</td>
</tr>
<tr>
<td>1,382,141.37</td>
<td>25,712.26</td>
<td>3,772.30</td>
<td>10,000.00</td>
<td>21,389.63</td>
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<td>Division of Deposits:</td>
<td>1927</td>
<td>Prior years</td>
<td>Total</td>
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</tr>
<tr>
<td>1,958.49</td>
<td>435.94</td>
<td>362.94</td>
<td>2,091.33</td>
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<td>Public Debt Service:</td>
<td>1927</td>
<td>No year (continuous)</td>
<td>Prior years</td>
<td>Total</td>
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<tr>
<td>4,041.34</td>
<td>557.21</td>
<td>5,000.00</td>
<td>60,225.00</td>
<td>601,104.82</td>
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<td>World War Foreign Debt Commission:</td>
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<td>Prior years</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>737.72</td>
<td>45.86</td>
<td>61,200.00</td>
<td>60,104.82</td>
<td>220.00</td>
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<td>Division of Appointments:</td>
<td>1927</td>
<td>Prior years</td>
<td>Total</td>
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<td>381,368.18</td>
<td>48,117.81</td>
<td>889,000.00</td>
<td>608,823.15</td>
<td>389,814.32</td>
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<td>Total</td>
<td></td>
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<tr>
<td>2,947.55</td>
<td>788.61</td>
<td>53,300.00</td>
<td>51,500.00</td>
<td>51,207.75</td>
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<tr>
<td>Division of Mail and Files:</td>
<td>1927</td>
<td>Prior years</td>
<td>Total</td>
<td></td>
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<tr>
<td>11,755.28</td>
<td>1,465,746.98</td>
<td>17,753,055.00</td>
<td>17,371,092.23</td>
<td>17,147,798.72</td>
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<tr>
<td>Bureau of Customs:</td>
<td>1927</td>
<td>No year (continuous)</td>
<td>Prior years</td>
<td>Total</td>
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<tr>
<td>35,588.74</td>
<td>5,549.49</td>
<td>190,000.00</td>
<td>175,269.94</td>
<td>165,819.76</td>
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<tr>
<td>Bureau of the Budget:</td>
<td>1927</td>
<td>Prior years</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>Federal Farm Loan Bureau:</td>
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<td>Prior years</td>
<td>Total</td>
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<td>38,681.66</td>
<td>11,566.82</td>
<td>588,338.34</td>
<td>576,966.17</td>
<td>548,065.90</td>
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</tbody>
</table>

1 Debit balance.
### Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td><strong>Treasury Department—Continued</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Office of Treasurer of United States:</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>$179,697.87</td>
<td>$17,160.02</td>
<td>$1,545,118.62</td>
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<td>17,160.02</td>
<td>1,553,174.66</td>
<td>1,535,350.76</td>
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<tr>
<td>Office of Comptroller of the Currency:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927 No year (continuous)</td>
<td>1,340,050.24</td>
<td>3,833.46</td>
<td>2,131,350.10</td>
<td>2,455,910.07</td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>1,340,050.24</td>
<td>3,833.46</td>
<td>2,131,350.10</td>
<td>2,455,910.07</td>
</tr>
<tr>
<td>1927 Total</td>
<td>1,340,050.24</td>
<td>3,833.46</td>
<td>2,131,350.10</td>
<td>2,455,910.07</td>
</tr>
<tr>
<td>Bureau of Internal Revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>29,711,148.30</td>
<td>3,660,609.84</td>
<td>223,444,305.00</td>
<td>223,444,900.36</td>
</tr>
<tr>
<td>1927 No year (continuous)</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>29,711,148.30</td>
<td>3,660,609.84</td>
<td>223,444,305.00</td>
<td>223,444,900.36</td>
</tr>
<tr>
<td>1927 Total</td>
<td>31,742,498.40</td>
<td>3,660,609.84</td>
<td>225,575,655.10</td>
<td>225,575,850.76</td>
</tr>
<tr>
<td>Coast Guard:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>8,171,780.84</td>
<td>4,300.11</td>
<td>27,055,347.00</td>
<td>27,055,347.00</td>
</tr>
<tr>
<td>1927 No year (continuous)</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
<td>2,131,350.10</td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>8,171,780.84</td>
<td>4,300.11</td>
<td>27,055,347.00</td>
<td>27,055,347.00</td>
</tr>
<tr>
<td>1927 Total</td>
<td>10,303,130.94</td>
<td>4,300.11</td>
<td>29,186,697.10</td>
<td>29,186,697.10</td>
</tr>
<tr>
<td>Bureau of Engraving and Printing:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>7,767,400.00</td>
<td>13.03</td>
<td>7,056,675.39</td>
<td>7,056,675.39</td>
</tr>
<tr>
<td>1927 Total</td>
<td>7,767,400.00</td>
<td>13.03</td>
<td>7,056,675.39</td>
<td>7,056,675.39</td>
</tr>
<tr>
<td>Secret Service Division:</td>
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<td></td>
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<tr>
<td>1927 Prior years</td>
<td>43,473.12</td>
<td>10,108.55</td>
<td>485,180.00</td>
<td>483,662.45</td>
</tr>
<tr>
<td>1927 Total</td>
<td>43,473.12</td>
<td>10,108.55</td>
<td>485,180.00</td>
<td>483,662.45</td>
</tr>
<tr>
<td>Public Health Service:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>197,668.78</td>
<td>14,210.76</td>
<td>9,355,000.00</td>
<td>9,355,000.00</td>
</tr>
<tr>
<td>1927 Total</td>
<td>197,668.78</td>
<td>14,210.76</td>
<td>9,355,000.00</td>
<td>9,355,000.00</td>
</tr>
<tr>
<td>Mints and Assay Offices:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927 Prior years</td>
<td>142,228.96</td>
<td>88,880.43</td>
<td>5,684,760.00</td>
<td>5,684,760.00</td>
</tr>
<tr>
<td>1927 Total</td>
<td>142,228.96</td>
<td>88,880.43</td>
<td>5,684,760.00</td>
<td>5,684,760.00</td>
</tr>
</tbody>
</table>

**RECEIPTS AND EXPENDITURES, 1927**
OFFICE OF SUPERVISING ARCHITECT

Post offices, customhouses, courthouses, etc.:  1927

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year (continuous)</td>
<td>10,23(9,983.53)</td>
</tr>
<tr>
<td>Prior years</td>
<td>99,506.83</td>
</tr>
<tr>
<td>5,177.89</td>
<td></td>
</tr>
</tbody>
</table>

Total | 130,000.00  |

Quarantine stations:

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<thead>
<tr>
<th>Year</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>1927</td>
<td>316,551.07</td>
</tr>
<tr>
<td>Prior years</td>
<td>72.92</td>
</tr>
</tbody>
</table>

Total | 316,653.97  |

Marine hospitals:

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>891,056.62</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>358,000.00</td>
</tr>
<tr>
<td>Prior years</td>
<td>25,506.20</td>
</tr>
</tbody>
</table>

Total | 1,276,506.62  |

Veterans' hospitals:

<table>
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<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year (continuous)</td>
<td>72,286.68</td>
</tr>
<tr>
<td>Prior years</td>
<td>34,778.40</td>
</tr>
</tbody>
</table>

Total | 22,761.04  |

Repairs, equipment, etc., public buildings:

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,673.00</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>3,647,190.00</td>
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<td>Prior years</td>
<td>665,418.25</td>
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<tr>
<td>162,508.65</td>
<td></td>
</tr>
</tbody>
</table>

Total | 3,647,190.00  |

Operating expenses, public buildings:

<table>
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<tr>
<th>Year</th>
<th>Number</th>
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<tr>
<td>1927</td>
<td>8,719.00</td>
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<tr>
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<td>16,350.65</td>
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<td>817,383.11</td>
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<tr>
<td>164,169.43</td>
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</tr>
</tbody>
</table>

Total | 826,082.91  |

Total, office of Supervising Architect, including public buildings, hospitals, etc.:

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>11,500.00</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>14,715,700.00</td>
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<tr>
<td>Prior years</td>
<td>1,610,894.67</td>
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<tr>
<td>332,310.79</td>
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</tr>
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</table>

Total | 16,311,195.35  |

Treasury, miscellaneous:

<table>
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<tr>
<th>Year</th>
<th>Number</th>
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</thead>
<tbody>
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<td>6,006.00</td>
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<tr>
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<td>Prior years</td>
<td>574,215.81</td>
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<tr>
<td>329,062.51</td>
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</table>

Special deposit accounts | 625,752.47  |

Total | 6,095,887.13  |

Special accounts:

<table>
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<th>Year</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>No year (continuous)</td>
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</tbody>
</table>

Total Treasury Department:

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
</tr>
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<tbody>
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<td>1,673.00</td>
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<tr>
<td>No year (continuous)</td>
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<tr>
<td>311,901.987.59</td>
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</tbody>
</table>

Total | 311,901.987.59  |

Notes:

1. Under the act of Mar. 3, 1906 (44 Stat. 180), these funds were made available prior to June 30, 1926.
2. Herefore not included under Treasury Department totals.
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td>WAR DEPARTMENT</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>MILITARY ACTIVITIES</td>
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<td></td>
</tr>
<tr>
<td>(Details on pp. 288 to 289)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Office of Secretary of War:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
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<tr>
<td>Prior years</td>
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<tr>
<td>Prior years</td>
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<td>6,528,793.04</td>
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<td>Prior years</td>
<td>6,527,383.83</td>
<td>1,409.21</td>
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<td>6,528,793.04</td>
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1 Debit balance.
2 Repay warrants credited direct to this account.
### Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
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<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
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<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
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<td><strong>MILITARY ACTIVITIES—continued</strong></td>
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<tr>
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<td></td>
<td></td>
</tr>
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<td>1927</td>
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<td>29,621,262.36</td>
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## NONMILITARY ACTIVITIES

(Details on pp. 396 to 316)

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<tr>
<td>1927</td>
<td>917,322.17</td>
<td>154,938.67</td>
<td>1,072,260.84</td>
</tr>
</tbody>
</table>

### Improving Rivers:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>597,600.00</td>
<td>154,938.67</td>
<td>752,538.67</td>
</tr>
</tbody>
</table>

### Inland and Coastwise Waterways Service:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Prior years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,500,000.00</td>
<td>321.94</td>
<td>1,500,321.94</td>
</tr>
</tbody>
</table>

### Harbors—Rivers:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>77,687,171.88</td>
<td>65,445,832.93</td>
<td>143,133,014.81</td>
</tr>
</tbody>
</table>

### Total:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>77,604,494.05</td>
<td>65,384,524.23</td>
<td>143,130,018.28</td>
</tr>
</tbody>
</table>

### RECEIPTS AND EXPENDITURES, 1927

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Special deposit accounts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>1,500,000.00</td>
<td>321.94</td>
<td>1,500,321.94</td>
</tr>
</tbody>
</table>
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Balances June 30, 1926</th>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>$89,495,235.54</td>
<td>$7,662,369.10</td>
<td>$7,662,359.40</td>
<td>$1,240,135.54</td>
<td>$592,740.51</td>
</tr>
<tr>
<td>Nonmilitary Activities—continued</td>
<td>National Homes for Disabled Volunteer Soldiers:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>No year (continuous)</td>
<td>$853,072.76</td>
<td>$350,976.75</td>
<td>795,366.60</td>
<td>1,146,343.65</td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
<td></td>
<td>773,642.84</td>
<td>993,742.07</td>
<td>173,469.04</td>
<td>141,374.13</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$1,626,715.60</td>
<td>$1,344,718.82</td>
<td>$8,316,388.96</td>
<td>$9,661,107.78</td>
<td>$2,002,119.01</td>
</tr>
<tr>
<td>War claims and relief acts:</td>
<td>1927</td>
<td>$1,824,100.79</td>
<td>$6,246,276.70</td>
<td>$7,328,395.55</td>
<td>$7,328,395.55</td>
<td>$2,445.00</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td></td>
<td>125.00</td>
<td>59,459.40</td>
<td>59,459.40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior years</td>
<td></td>
<td>$6,310,998.22</td>
<td>7,393,248.28</td>
<td>7,393,248.28</td>
<td>$2,445.00</td>
<td>$793,683.09</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$3,767,913.06</td>
<td>$118,617.63</td>
<td>627,054.25</td>
<td>747,516.74</td>
<td>786,689.04</td>
</tr>
<tr>
<td>Trust funds:</td>
<td>1927</td>
<td>$3,750,757.02</td>
<td>$118,617.63</td>
<td>627,054.25</td>
<td>747,516.74</td>
<td>786,689.04</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td></td>
<td>$3,750,757.02</td>
<td>$118,617.63</td>
<td>627,054.25</td>
<td>747,516.74</td>
<td>786,689.04</td>
</tr>
<tr>
<td>Prior years</td>
<td></td>
<td>17,166.04</td>
<td>30,784.95</td>
<td>7,362.60</td>
<td>18,112.52</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$3,767,913.06</td>
<td>$118,617.63</td>
<td>627,054.25</td>
<td>747,516.74</td>
<td>786,689.04</td>
</tr>
<tr>
<td>Miscellaneous, Nonmilitary:</td>
<td>No year (continuous)</td>
<td>246,362.42</td>
<td>1,044.73</td>
<td>110,787.02</td>
<td>112,522.01</td>
<td>112,679.22</td>
</tr>
<tr>
<td>Total, Nonmilitary Activities:</td>
<td>1927</td>
<td>88,406,080.30</td>
<td>9,941,576.39</td>
<td>93,097,884.83</td>
<td>88,481,870.06</td>
<td>88,344,322.32</td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>1,393,640.00</td>
<td>278,529,358.65</td>
<td>225,003,185.67</td>
<td>224,881,908.68</td>
<td>240,135.54</td>
<td>53,670,694.47</td>
</tr>
<tr>
<td>Prior years</td>
<td>113,791,564.78</td>
<td>15,122,684.52</td>
<td>88,215,688.74</td>
<td>84,355,500.61</td>
<td>81,892,084.13</td>
<td>456,465.99</td>
</tr>
<tr>
<td>Special deposit accounts</td>
<td>66,993,136.24</td>
<td>1,185,716.44</td>
<td>2,940,473.96</td>
<td>46,218,027.09</td>
<td>47,339,665.06</td>
<td>311,540.38</td>
</tr>
<tr>
<td>Total, War Department (excluding Panama Canal):</td>
<td>151,875,331.02</td>
<td>804,875.37</td>
<td>367,674,560.38</td>
<td>355,666,713.37</td>
<td>355,662,722.34</td>
<td>12,008,242.11</td>
</tr>
</tbody>
</table>
### Panama Canal

(Details on p. 316)

Panama Canal, maintenance and operation:

<table>
<thead>
<tr>
<th>Year</th>
<th>Special deposit accounts</th>
<th>Total, Panama Canal, maintenance and operation</th>
<th>Total, War Department (including Panama Canal)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No year (continuous)</td>
<td>7,388,303.96</td>
<td>2,346,898.87</td>
<td>7,656,074.00</td>
</tr>
</tbody>
</table>

**District of Columbia**

(Details on pp. 316 to 335)

Salaries and miscellaneous:

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Prior years</th>
<th>Special deposit accounts</th>
<th>Total, District of Columbia</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>4,948.42</td>
<td>26,804.32</td>
<td>25,070,943.76</td>
<td>24,230,868.09</td>
</tr>
</tbody>
</table>

**Interest on the Public Debt**

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Repayments credited direct to appropriations (unclassified), prior years</th>
<th>Total, ordinary:</th>
<th>Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>886,050,410.31</td>
<td>274,195,511.07</td>
<td>3,351,393,588.41</td>
<td>3,001,813,965.89</td>
</tr>
</tbody>
</table>

**Add**—

Disbursing officers' credits, etc., at beginning of fiscal year.

<table>
<thead>
<tr>
<th>Year</th>
<th>No year (continuous)</th>
<th>Deduct—Disbursing officers' credits, etc., close of fiscal year</th>
<th>Total expenditures on basis of checks issued</th>
<th>Less net increase in outstanding checks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1927</td>
<td>3,276,099,470.96</td>
<td>2,974,273,921.20</td>
<td>301,735,555.76</td>
<td>2,973,944,031.97</td>
</tr>
</tbody>
</table>

**N** Exclusive of public debt and postal.
**Recapitulation of expenditures, balances, etc., fiscal year 1937—Continued**

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td>On books of Treasury</td>
</tr>
<tr>
<td><strong>Public Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Principal chargeable against ordinary receipts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Details on p. 337)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td>$247.36</td>
<td>$519,563.970.90</td>
<td>$519,563.844.78</td>
<td>$519,563.844.78</td>
</tr>
<tr>
<td><strong>Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised</strong></td>
<td>$286,050,057.67</td>
<td>$274,195,511.07</td>
<td>3,870,957,559.31</td>
<td>3,493,507,876.75</td>
</tr>
<tr>
<td><strong>Public Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Principal payable from permanent indefinite appropriations)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Details on p. 338)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No year (continuous)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total general fund on basis of daily Treasury statements, excluding Postal Service, payable from postal revenues</strong></td>
<td>$286,050,057.67</td>
<td>$274,195,511.07</td>
<td>3,669,485,671.05</td>
<td>9,292,035,998.49</td>
</tr>
<tr>
<td><strong>Postal Service</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(From postal revenues)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Details on pp. 338 to 341)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures for Postal Service from postal revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>683,121,988.66</td>
<td></td>
<td>683,121,988.66</td>
<td></td>
</tr>
<tr>
<td>Total expenditures, including Postal Service, payable from postal revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9,975,157,977.15</td>
<td></td>
<td>9,975,157,977.15</td>
<td></td>
</tr>
</tbody>
</table>

11 For total postal expenditures see p. 341.
## Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

### SUMMARY

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations from the general fund</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Offices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Commerce</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of the Interior</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Justice, including judicial</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Labor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Navy Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Department (payable from general fund of the Treasury, see p. 216)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of State</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>War Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Panama Canal, maintenance and operation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of obligations of foreign governments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions to capital stock, Federal intermediate credit banks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on the public debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayments credited direct to appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ordinary on basis of warrants and checks issued</td>
<td>886,050,410.31</td>
<td>274,195,511.07</td>
</tr>
<tr>
<td>Adjustment of warrant expenditures to basis of actual cash expenditures from general fund: Add—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., at beginning of fiscal year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., close of fiscal year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures on basis of checks issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less net increase in outstanding checks</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Balances June 30, 1927

<table>
<thead>
<tr>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Independent Offices</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Agriculture</td>
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<td></td>
</tr>
<tr>
<td>Department of Commerce</td>
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<td></td>
</tr>
<tr>
<td>Department of the Interior</td>
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<td></td>
</tr>
<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Department of Labor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Navy Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Department (payable from general fund of the Treasury, see p. 216)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of State</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>War Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Panama Canal, maintenance and operation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of obligations of foreign governments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions to capital stock, Federal intermediate credit banks</td>
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<td></td>
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<tr>
<td>Interest on the public debt</td>
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<td></td>
</tr>
<tr>
<td>Repayments credited direct to appropriations</td>
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<td></td>
</tr>
<tr>
<td>Total ordinary on basis of warrants and checks issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustment of warrant expenditures to basis of actual cash expenditures from general fund: Add—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., at beginning of fiscal year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursing officers' credits, etc., close of fiscal year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures on basis of checks issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less net increase in outstanding checks</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Recapitulation of expenditures, balances, etc., fiscal year 1927—Continued

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p. 7)</td>
</tr>
<tr>
<td>Principal chargeable against ordinary receipts</td>
<td>$247.36</td>
<td>$519,563,970.90</td>
<td>$519,563,844.78</td>
<td>$519,563,844.78</td>
</tr>
<tr>
<td>Total ordinary, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised</td>
<td>$886,050,657.67</td>
<td>$274,195,511.07</td>
<td>$3,870,957,559.31</td>
<td>$3,493,507,876.75</td>
</tr>
<tr>
<td>Principal payable from permanent indefinite appropriations</td>
<td></td>
<td></td>
<td>$886,050,657.67</td>
<td>$274,195,511.07</td>
</tr>
<tr>
<td>Total general fund on basis of daily Treasury statements, excluding Postal Service, payable from postal revenues</td>
<td></td>
<td></td>
<td>$886,050,657.67</td>
<td>$274,195,511.07</td>
</tr>
<tr>
<td>POSTAL SERVICE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures for Postal Service from postal revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures, including Postal Service, payable from postal revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* For total postal expenditures, see p. 341.
## SUMMARY OF RECEIPTS AND EXPENDITURES IN 1927

### Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ordinary receipts:</strong></td>
<td></td>
</tr>
<tr>
<td>Customs</td>
<td>$605,672,465.18</td>
</tr>
<tr>
<td>Income tax</td>
<td>2,219,952,443.72</td>
</tr>
<tr>
<td>Miscellaneous internal revenue</td>
<td>648,732,440.00</td>
</tr>
<tr>
<td><strong>Miscellaneous receipts:</strong></td>
<td></td>
</tr>
<tr>
<td>Proceeds Government-owned securities—Principal</td>
<td></td>
</tr>
<tr>
<td>Railroad securities—Principal</td>
<td>45,699,572.81</td>
</tr>
<tr>
<td>Interest</td>
<td>69,708,400.42</td>
</tr>
<tr>
<td>Housing Corporation—Interest on current loans</td>
<td>416,800.07</td>
</tr>
<tr>
<td>Shipping Board—Interest</td>
<td>94,770.72</td>
</tr>
<tr>
<td>Department of Agriculture—Interest on farmers' seed-grain loans</td>
<td>9,515.00</td>
</tr>
<tr>
<td>Treasury Department—Sale of farm-loan bonds</td>
<td>60,495,000.00</td>
</tr>
<tr>
<td>Liquidation of capital stock of Federal land banks</td>
<td>338,422.00</td>
</tr>
<tr>
<td>Interest on farm-loan bonds</td>
<td>670,660.92</td>
</tr>
<tr>
<td>Interest on temporary investments</td>
<td>28.34</td>
</tr>
<tr>
<td><strong>War Department</strong></td>
<td></td>
</tr>
<tr>
<td>Dividends on capital stock of Panama Railroad Dividends (Union Production Corporation)</td>
<td>121,331.31</td>
</tr>
<tr>
<td>Trust fund receipts (reappropriated for investment)—</td>
<td></td>
</tr>
<tr>
<td>Government life insurance</td>
<td>48,936,360.46</td>
</tr>
<tr>
<td>General railroad contingent (special fund)</td>
<td>831,422.87</td>
</tr>
<tr>
<td>District of Columbia teachers' retirement</td>
<td>289,980.43</td>
</tr>
<tr>
<td>Proceeds sale of surplus property (details on p. 16)</td>
<td>17,589,853.16</td>
</tr>
<tr>
<td>Panama Canal tolls, etc.</td>
<td>28,376,731.17</td>
</tr>
<tr>
<td>Receipts from miscellaneous sources credited direct to appropriations</td>
<td>14,975,279.47</td>
</tr>
<tr>
<td><strong>Other miscellaneous receipts:</strong></td>
<td></td>
</tr>
<tr>
<td>Legislative establishment</td>
<td>564,220.40</td>
</tr>
<tr>
<td>Department of State</td>
<td>9,487,013.49</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>26,356,956.60</td>
</tr>
<tr>
<td>War Department</td>
<td>18,934,822.96</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>7,983,585.20</td>
</tr>
<tr>
<td>Navy Department</td>
<td>19,251,075.17</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>35,818,360.36</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>7,672,206.39</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>4,247,201.24</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>5,334,728.18</td>
</tr>
<tr>
<td>United States Veterans' Bureau</td>
<td>17,414,980.91</td>
</tr>
<tr>
<td>Other independent offices and commissions</td>
<td>3,320,839.12</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>30,368,074.74</td>
</tr>
<tr>
<td><strong>Less decrease in uncovered moneys</strong></td>
<td>4,128,429,491.73</td>
</tr>
<tr>
<td><strong>Total ordinary receipts</strong></td>
<td>4,128,422,887.61</td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General expenditures (on basis of checks issued, see p. 7):</strong></td>
<td></td>
</tr>
<tr>
<td>Legislative establishment</td>
<td>$19,492,320.95</td>
</tr>
<tr>
<td>Executive operations—Department of State</td>
<td>608,347.68</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>15,438,977.94</td>
</tr>
<tr>
<td>War Department</td>
<td>151,565,069.20</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>355,692,722.34</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>24,662,973.97</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>53,407.88</td>
</tr>
<tr>
<td>Navy Department</td>
<td>324,239,177.93</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>909,054,049.32</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>155,584,052.30</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>30,382,711.21</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>8,941,276.10</td>
</tr>
<tr>
<td>United States Veterans' Bureau</td>
<td>394,059,299.96</td>
</tr>
<tr>
<td>Other independent offices and commissions</td>
<td>35,131,006.55</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>37,707,725.69</td>
</tr>
<tr>
<td><strong>Unclassified Items</strong></td>
<td>573,358.83</td>
</tr>
<tr>
<td><strong>Total general expenditures</strong></td>
<td>1,587,662,241.66</td>
</tr>
<tr>
<td><strong>Interest on public debt</strong></td>
<td>787,793,764.06</td>
</tr>
<tr>
<td><strong>Refunds of receipts:</strong></td>
<td></td>
</tr>
<tr>
<td>Civil service retirement fund</td>
<td>20,293,422.78</td>
</tr>
<tr>
<td><strong>Internal revenue</strong></td>
<td>115,007,557.05</td>
</tr>
<tr>
<td><strong>Postal deficiency</strong></td>
<td>27,263,191.12</td>
</tr>
<tr>
<td><strong>Panama Canal</strong></td>
<td>8,512,022.17</td>
</tr>
<tr>
<td><strong>Operations in special accounts:</strong></td>
<td></td>
</tr>
<tr>
<td>Railroads</td>
<td>983,966.04</td>
</tr>
<tr>
<td>War Finance Corporation</td>
<td>77,024,127.45</td>
</tr>
<tr>
<td><strong>Shipping Board</strong></td>
<td>15,941,555.04</td>
</tr>
<tr>
<td>Alien property of American citizens</td>
<td>1,837,727.11</td>
</tr>
<tr>
<td><strong>Adjusted service certificate fund</strong></td>
<td>115,719,586.40</td>
</tr>
<tr>
<td><strong>Civil service retirement fund</strong></td>
<td>1,308,757.69</td>
</tr>
<tr>
<td><strong>Invention of trust funds</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Government life insurance</strong></td>
<td>48,938,360.46</td>
</tr>
<tr>
<td><strong>District of Columbia Teachers' retirement</strong></td>
<td>289,980.43</td>
</tr>
<tr>
<td><strong>General railroad contingent (special fund)</strong></td>
<td>570,673.84</td>
</tr>
<tr>
<td><strong>Foreign service retirement</strong></td>
<td>87,267.50</td>
</tr>
<tr>
<td><strong>Total ordinary</strong></td>
<td>2,974,273,921.20</td>
</tr>
<tr>
<td><strong>Public debt retirements chargeable against ordinary receipts:</strong></td>
<td></td>
</tr>
<tr>
<td>Sinking fund</td>
<td>333,528,400.00</td>
</tr>
<tr>
<td>Purchases and retirements from foreign repayments</td>
<td>19,254,500.00</td>
</tr>
<tr>
<td>Received from foreign governments under debt settlements</td>
<td>159,961,800.00</td>
</tr>
<tr>
<td>Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)</td>
<td>1,231,834.78</td>
</tr>
<tr>
<td>Forfeitures, gifts, etc.</td>
<td>5,587,310.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>519,563,844.78</td>
</tr>
<tr>
<td><strong>Increase in outstanding checks</strong></td>
<td>3,498,837,715.98</td>
</tr>
<tr>
<td><strong>Total expenditures chargeable against ordinary receipts</strong></td>
<td>3,498,857,876.75</td>
</tr>
<tr>
<td><strong>Surplus of ordinary receipts carried down</strong></td>
<td>634,915,010.80</td>
</tr>
<tr>
<td><strong>Public debt expenditures (exclusive of $519,563,844.78 retirements chargeable against ordinary receipts, as above)</strong></td>
<td>5,798,528,117.74</td>
</tr>
<tr>
<td><strong>Excess of all receipts over all expenditures, brought down:</strong></td>
<td>4,128,422,887.61</td>
</tr>
</tbody>
</table>

### Notes

1. Excess credits, deduct.
RECEIPTS AND EXPENDITURES, 1927

ACCOUNTABILITY STATEMENT OF APPROPRIATIONS, BY ACTS OF CONGRESS

[Placed upon the books of the Treasury during the fiscal year ended June 30, 1927]

1. Unexpended balances at beginning of year:
   Appropriations—
   Ordinary .................................................. $886,050,410.31
   Public debt chargeable against ordinary receipts ................. 247,36
   Disbursing officers' credits (includes outstanding checks) ........ 330,999,752.32
   Deduct transfer of funds from disbursing account to warrant account (miscellaneous receipts) as explained in Note, p. 25. 6,370,621.39
   Unpaid warrants .............................................. 324,629,130.93
   Uncovered moneys (repayments) ................................ 1,818,983.03
   Total .......................................................... 2,628,046,805.53

2. Appropriations:
   Appropriation acts, 1927—
   Legislative act, May 13, 1926 .................................. 16,437,327.20
   Executive and independent offices act, Apr. 22, 1926 ...... 512,928,376.64
   District of Columbia act, May 10, 1926 .................. 33,918,571.00
   Department of Agriculture act, May 11, 1926 .......... 127,924,573.00
   Department of the Interior act, May 10, 1926 ........ 226,332,918.00
   Departments of State, Justice, Commerce, and Labor act, Apr. 29, 1926 .... 79,963,851.90
   Navy Department act, May 21, 1926 .................. 319,650,075.00
   Treasury and Post Office Departments act, Mar. 2, 1926 . 868,281,501.63
   War Department act, Apr. 15, 1926 .................. 342,609,611.16
   Less immediately available appropriations under the foregoing acts set up during the fiscal year 1926, the unexpended balances of which are included under (1) above—
   Legislative act, May 13, 1926 ................................ 9,500.00
   Executive and independent offices act, Apr. 22, 1926 .... 7,573,888.64
   District of Columbia act, May 10, 1926 .................. 6,322,396.00
   Department of Agriculture act, May 11, 1926 .......... 785,000.00
   Departments of State, Justice, Commerce, and Labor act, Apr. 29, 1926 .......... 135,000.00
   Department of the Interior act, May 10, 1926 .......... 3,448,150.00
   Navy Department act, May 21, 1926 .............. 300,000.00
   Treasury and Post Office Departments act, Mar. 2, 1926 ......... 150,000.00
   War Department act, Apr. 15, 1926 ................ 69,260,000.00
   Total immediately available items ......................... 88,183,934.64
   Less amounts included in the annual appropriation acts for 1927 not payable from general fund of the Treasury—
   Amount payable from assessments upon Federal and joint-stock land banks and Federal intermediate credit banks 453,000.00
   Amount payable from reclamation fund, Interior Department 7,431,000.00
   Amount payable from postal revenues 738,805,303.00
   Amount payable from District of Columbia water fund .... 1,294,191.00
   Amount payable from District of Columbia gasoline-tax fund 658,100.00
   Amount transferred from Navy pension fund interest account on account of Navy pensions 290,307.12
   Amount payable from military post construction fund 1,250,000.00
   Appropriation acts, 1928 (immediately available items)—
   Legislative act, Feb. 23, 1927 ................................ 278,852.00
   Executive and independent offices act, Feb. 11, 1927 ........ 172,715,000.00
   District of Columbia act, Mar. 2, 1927 .................. 1,411,200.00
   Total 883,365,835.76

$1,212,621,425.57

1,669,680,969.77
Accountability statement of appropriations, by acts of Congress—Continued


<table>
<thead>
<tr>
<th>Appropriation acts, 1928 (immediately available items)—Continued.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Agriculture act, Jan. 18, 1927</td>
<td>$8,359,500.00</td>
</tr>
<tr>
<td>Departments of State, Justice, Commerce, and Labor act, Feb. 24, 1927</td>
<td>2,172,000.00</td>
</tr>
<tr>
<td>Department of the Interior act, Jan. 12, 1927</td>
<td>42,083,370.00</td>
</tr>
<tr>
<td>Navy Department act, Mar. 2, 1927</td>
<td>950,000.00</td>
</tr>
<tr>
<td>Treasury and Post Office Departments act, Jan. 26, 1927</td>
<td>5,000.00</td>
</tr>
<tr>
<td>War Department act, Feb. 23, 1927</td>
<td>70,370,820.00</td>
</tr>
</tbody>
</table>

Total: $298,345,742.00

Deficiency acts—

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>First deficiency act, fiscal year 1926, approved Mar. 3, 1926 (this amount was not available until fiscal year 1927)</td>
<td>1,842,207.00</td>
</tr>
<tr>
<td>Second deficiency act, fiscal year 1926, approved July 3, 1926, including $1,134.13 interest on judgments under the District of Columbia</td>
<td>50,824,454.35</td>
</tr>
<tr>
<td>First deficiency act, fiscal year 1927, approved Feb. 28, 1927</td>
<td>185,584,172.68</td>
</tr>
</tbody>
</table>

Less $2,743,671.70 payable from postal revenues; $184.57 payable from revenues of District of Columbia water fund; and $54,640 payable from reclamation fund | 2,798,496.27 |

Miscellaneous acts—

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private relief acts</td>
<td>505,634.03</td>
</tr>
<tr>
<td>Public Resolution No. 56, Feb. 23, 1927, for eradication of European corn borer</td>
<td>10,000,000.00</td>
</tr>
<tr>
<td>Private Resolution No. 7, Mar. 4, 1927, for relief of Katherine Imrie</td>
<td>30,000.00</td>
</tr>
<tr>
<td>Public Act No. 568, Jan. 5, 1927, for payment to Government of Great Britain</td>
<td>16,397.26</td>
</tr>
</tbody>
</table>

Amount reestablished from surplus fund for adjustment of fiscal officers' accounts | 10,555,031.29 |

3. Add receipts credited direct to appropriations:

<table>
<thead>
<tr>
<th>Receipts credited direct to appropriations</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds of railroad securities owned by the Government</td>
<td>89,726,932.32</td>
</tr>
<tr>
<td>Miscellaneous sources</td>
<td>14,975,279.47</td>
</tr>
</tbody>
</table>

Total ordinary appropriations, exclusive of appropriations to cover face amount of public debt redemptions chargeable against ordinary receipts (see p. 367) | 104,701,211.79 |

Indefinite appropriations to cover face amount of public debt retirements chargeable against ordinary receipts | 3,351,393,588.41 |

4. Deduct appropriations carried to surplus fund | 92,933,773.58 |

5. Deduct unexpended balances at close of year:

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinary</td>
<td>1,142,696,259.25</td>
</tr>
<tr>
<td>Public debt chargeable against ordinary receipts</td>
<td>373,48</td>
</tr>
<tr>
<td>Disbursing officers' credits (includes outstanding checks)</td>
<td>352,885,292.73</td>
</tr>
<tr>
<td>Unpaid warrants</td>
<td>1,475,042.09</td>
</tr>
<tr>
<td>Uncovered moneys (repayments)</td>
<td>5.00</td>
</tr>
</tbody>
</table>

Total ordinary appropriations to be accounted for | 1,497,037,354.55 |

1 Exclusive of $4,700,000.00 credited direct to special fund appropriation and $840,793.95 transferred to special and trust funds from annual accounts; includes $4,112,284.66 special and trust fund receipts transferred to annual accounts.
6. Add authorization to credit general account of John Burke, former Treasurer of the United States, act June 3, 1922

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total to be accounted for as expenditures during the fiscal year 1927</td>
<td>$20.00</td>
</tr>
<tr>
<td>The General Fund of the Treasury</td>
<td></td>
</tr>
<tr>
<td>Balance according to daily Treasury statement, June 30, 1926 (unrevised)</td>
<td>$2,102,926.71</td>
</tr>
<tr>
<td>Add net excess of receipts over expenditures in June reports subsequently received</td>
<td>$1,126,051.72</td>
</tr>
<tr>
<td>Receipts, fiscal year 1927:</td>
<td></td>
</tr>
<tr>
<td>Ordinary (see p. 20)</td>
<td>4,128,422,887.61</td>
</tr>
<tr>
<td>Public debt (see p. 49)</td>
<td>5,185,083,142.93</td>
</tr>
<tr>
<td>Total excess to be accounted for</td>
<td>9,313,506,030.54</td>
</tr>
<tr>
<td>Balance according to daily Treasury statement June 30, 1927 (unrevised)</td>
<td></td>
</tr>
<tr>
<td>Deduct net excess of expenditures over receipts in June reports subsequently received</td>
<td>1,459,269.37</td>
</tr>
<tr>
<td>Deduct public debt expenditures at par, chargeable against surplus revenue, 1</td>
<td>$5,413,444,905.51</td>
</tr>
<tr>
<td>public debt receipts $5,185,083,142.93</td>
<td></td>
</tr>
<tr>
<td>Total ordinary expenditures, according to daily Treasury statement (revised), chargeable against ordinary receipts</td>
<td>$3,993,507,876.75</td>
</tr>
</tbody>
</table>

1 The surplus for the fiscal year 1927 amounted to $634,915,010.86, of which $214,704,013.05 was carried over to the fiscal year 1928 as an increase in the general fund balance and used for debt retirement in that year.
2 This is exclusive of $2,919,363,444.78 face amount of public debt retirements chargeable against ordinary receipts, appropriations on account of which are included above.
3 Includes $2,973,994,021.97 ordinary expenditures and $3,918,583,444.78 face amount, public debt retirements chargeable against ordinary receipts, as shown on p. 368.
<table>
<thead>
<tr>
<th>Organization Unit</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative</td>
<td>$4,163,527.65</td>
<td>$1,004,997.23</td>
<td>$18,261,508.39</td>
</tr>
<tr>
<td>Executive Office</td>
<td>34,520.07</td>
<td>43,706.54</td>
<td>810,460.00</td>
</tr>
<tr>
<td>Independent offices</td>
<td>327,443,681.44</td>
<td>76,661,986.46</td>
<td>783,827,894.19</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>19,914,436.99</td>
<td>1,682,530.18</td>
<td>3,063,774.52</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>4,055,355.85</td>
<td>1,337,013.33</td>
<td>33,476,701.22</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>16,588,464.64</td>
<td>1,904,563.70</td>
<td>268,468,345.75</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>3,889,553.20</td>
<td>880,791.14</td>
<td>26,910,005.67</td>
</tr>
<tr>
<td>Navy Department</td>
<td>71,530,142.92</td>
<td>30,243,777.60</td>
<td>324,192,479.41</td>
</tr>
<tr>
<td>Post Office Department (payable from general fund of the Treasury, see p. 214)</td>
<td>52,147.36</td>
<td>38.08</td>
<td>27,316,953.37</td>
</tr>
<tr>
<td>Department of State</td>
<td>5,371,910.09</td>
<td>90,126.61</td>
<td>17,530,419.22</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>94,979,144.14</td>
<td>18,074,405.32</td>
<td>362,841,418.74</td>
</tr>
<tr>
<td>War Department</td>
<td>152,201,793.67</td>
<td>15,942,961.32</td>
<td>360,597,053.61</td>
</tr>
<tr>
<td>Panama Canal, maintenance and operation</td>
<td>7,388,303.95</td>
<td>2,346,898.87</td>
<td>7,656,074.00</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>12,079,195.66</td>
<td>2,383,720.57</td>
<td>29,164,318.78</td>
</tr>
<tr>
<td>Purchase of obligations of foreign Governments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions to capital stock, Federal Intermediate credit banks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Premium on the public debt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on the public debt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayments credited direct to appropriations (unclassified)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total General Funds</strong></td>
<td>721,073,453.69</td>
<td>152,748,580.89</td>
<td>317,599,318.49</td>
</tr>
<tr>
<td><strong>Public Debt Expenditures chargeable against ordinary receipts (sinking fund)</strong></td>
<td>109.02</td>
<td>333,528,374.78</td>
<td>333,528,400.00</td>
</tr>
<tr>
<td><strong>Total Special Funds</strong></td>
<td>721,073,562.71</td>
<td>152,748,580.89</td>
<td>317,599,318.49</td>
</tr>
<tr>
<td><strong>Total Funds Available in 1927</strong></td>
<td>1,442,536,146.40</td>
<td>305,499,061.74</td>
<td>630,885,769.38</td>
</tr>
<tr>
<td><strong>Total Expenditures in 1927</strong></td>
<td>1,442,536,146.40</td>
<td>305,499,061.74</td>
<td>630,885,769.38</td>
</tr>
<tr>
<td><strong>Total Balances June 30, 1927</strong></td>
<td>1,442,536,146.40</td>
<td>305,499,061.74</td>
<td>630,885,769.38</td>
</tr>
</tbody>
</table>
### Summary of general, special, and trust funds, and special deposit accounts by organization units—Continued

(Repayments to appropriations in excess of expenditures are printed in italics)

<table>
<thead>
<tr>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
</tr>
</tbody>
</table>

#### Special Funds—continued

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th></th>
<th></th>
<th></th>
<th>Amount carried to surplus fund</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>War Department</td>
<td>$1,657,590.72</td>
<td>$243,948.09</td>
<td>$5,200,297.10</td>
<td>$4,705,117.03</td>
<td>$4,323,003.60</td>
<td>$5,182,770.10</td>
<td>$615,972.12</td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td>244,291.27</td>
<td>105,290.33</td>
<td>2,951,273.45</td>
<td>2,471,082.72</td>
<td>2,393,016.05</td>
<td>754,562.00</td>
<td>183,283.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Public debt expenditures chargeable against ordinary receipts (see p. 19)</th>
<th></th>
<th></th>
<th></th>
<th>Amount carried to surplus fund</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>88,833,205.93</td>
<td>3,072,237.32</td>
<td>39,615,849.33</td>
<td>28,540,400.14</td>
<td>21,341,065.65</td>
<td>$146,992.24</td>
<td>99,761,656.88</td>
<td>10,270,677.81</td>
<td></td>
</tr>
</tbody>
</table>

#### Trust Funds

| Legislative                             | 20,000.00 | 15,150.00 |         |         |         |         |         |         |
| Independent offices                     | 1,568,257.82 | 1,404,870.98 | 65,846,078.40 | 65,534,309.67 | 65,007,600.43 | 1,880,026.55 | 1,991,580.22 |
| Department of the Interior              | 26,198,009.98 | 1,421,484.72 | 24,249,840.70 | 24,296,338.43 | 24,416,541.47 | 6,181.92 | 26,055,321.33 | 3,201,281.68 |
| Department of Labor                     | 502.27 |         |         |         |         |         |         |         |
| Navy Department                         | 15,870,354.08 | 11,079.38 | 216,888.36 | 115,924.22 | 116,434.19 |         |         |         |
| Department of State                     | 396,527.13 | 293.23 | 164,034.15 | 167,224.02 | 167,595.64 | 939,938.25 | 10,369.33 |
| Treasury Department                     | 6,721,900.38 | 1,000.00 | 101,837.03 | 101,837.03 | 1,890.52 | 6,911,606.67 | 1,000.00 |
| War Department                          | 24,989,000.03 | 141,487.85 | 1,807,219.67 | 2,204,394.30 | 2,247,437.50 | 18,112.52 | 24,373,713.58 | 98,424.45 |
| District of Columbia                    | 499,147.42 | 85,849.45 | 2,078,614.32 | 2,150,292.29 | 2,055,725.39 | 416,397.92 | 134,043.86 |

| 76,143,750.69 | 3,096,479.05 | $94,178,420.59 | 94,257,777.33 | $12,615,233.69 | 25,984.96 | 76,038,408.99 | 3,536,022.69 |

#### Special Deposit Accounts

| Legislative                             | 196,519.56 |         |         |         |         |         |         |         |
| Independent offices                     | 87,858,351.17 | 601,488.85 | 80,618,228.04 | 47,339.89 | 46,089.89 | 804,818.96 | 7,814,674.96 |
| Department of Agriculture               | 473,492.06 |         |         |         |         |         |         |         |
| Department of Commerce                  | 6,960,235.71 |         |         |         |         |         |         |         |
| Department of the Interior              | 1,690,891.44 |         |         |         |         |         |         |         |
| Department of Justice, including judicial | 635,344.39 | 171,191.19 | 18,356.76 | 16,531.98 | 16,250.47 | 181,374.39 | 743,674.29 |
| Department of Labor                     | 1,231,884.14 | 4,486,475.11 | 1,739,064.45 | 1,739,064.45 | 1,739,064.45 | 11,691,314.67 | 2,747,410.66 |
| Treasury Department                     | 535,363.78 | 128,733.59 | 28,907.80 | 28,907.80 | 28,907.80 | 144,485,604.53 |

| Total expenditures chargeable against ordinary receipts | 886,050,657,672,274,195,511,073,870,957,559,313,521,377,810,673,493,837,765,9882,933,773,581,142,696,632,733,01,738,555,76 |
### Adjustment of Warrant Expenditures to Basis of Actual Cash Expenditures from General Fund:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add— Disbursing officers' credits, etc., at beginning of fiscal year</td>
<td>274,195,511.07</td>
</tr>
<tr>
<td>Deduct— Disbursing officers' credits, etc., at close of fiscal year</td>
<td>3,795,673,321.74</td>
</tr>
<tr>
<td>Total expenditures on basis of checks issued</td>
<td>3,493,837,765.98</td>
</tr>
<tr>
<td>Less net increase in outstanding checks</td>
<td>329,889.23</td>
</tr>
<tr>
<td>Total ordinary expenditures, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements revised</td>
<td>3,493,507,876.75</td>
</tr>
</tbody>
</table>

*See Special funds and trust funds statements, pp. 379-384.*  
*For details see pp. 385-389.*  
*Debit balance.*
### STATEMENT OF BALANCES, EXPENDITURES, ETC., ACCORDING TO THE CLASSIFICATION OF EXPENDITURES USED IN DAILY TREASURY STATEMENTS

(Remarks to appropriations in excess of expenditures are printed in italics)

#### Funds available in 1927

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GENERAL EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative establishment</td>
<td>$4,195,240.30</td>
<td>$1,202,638.32</td>
</tr>
<tr>
<td>Executive proper</td>
<td>34,520.67</td>
<td>43,706.54</td>
</tr>
<tr>
<td>Treasury Department (includes</td>
<td>5,787,057.70</td>
<td>829,346.27</td>
</tr>
<tr>
<td>&quot;Purchase of obligations of foreign governments&quot;)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interior</td>
<td>74,505,568.89</td>
<td>19,575,568.53</td>
</tr>
<tr>
<td>Civil Department</td>
<td>181,878,331.02</td>
<td>20,804,875.37</td>
</tr>
<tr>
<td>War Department</td>
<td>3,996,533.20</td>
<td>1,014,082.58</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>92,668,200.17</td>
<td>30,426,148.09</td>
</tr>
<tr>
<td>Navy Department</td>
<td>54,168,131.37</td>
<td>11,763,807.77</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>20,493,118.53</td>
<td>2,385,138.44</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>4,065,678.35</td>
<td>1,380,386.29</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>1,729,634.42</td>
<td>999,075.11</td>
</tr>
<tr>
<td>United States Veterans' Bureau</td>
<td>105,798,806.99</td>
<td>50,322,759.77</td>
</tr>
<tr>
<td>Other independent offices (details on p. 577)</td>
<td>11,172,217.08</td>
<td>7,785,233.33</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>12,792,634.35</td>
<td>2,674,592.19</td>
</tr>
<tr>
<td>Total</td>
<td>573,866,925.42</td>
<td>131,828,163.78</td>
</tr>
<tr>
<td>Add unclassified items</td>
<td>1,573,388.83</td>
<td>1,573,388.83</td>
</tr>
<tr>
<td>Interest on public debt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>573,866,925.42</td>
<td>131,828,163.78</td>
</tr>
<tr>
<td>Refunds of receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Customs</td>
<td>11,755.28</td>
<td>1,455,746.98</td>
</tr>
<tr>
<td>Internal revenue</td>
<td>30,873,700.43</td>
<td>9,498,994.17</td>
</tr>
<tr>
<td>Postal deficiency</td>
<td>7,388,303.95</td>
<td>2,882,262.65</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>898,071,781.15</td>
<td>787,793,746.08</td>
</tr>
<tr>
<td>Operations in special accounts:</td>
<td>1,278,017.07</td>
<td>1,278,017.07</td>
</tr>
<tr>
<td>Railroads</td>
<td>216,041,916.97</td>
<td>45,152,689.39</td>
</tr>
<tr>
<td>War Finance Corporation</td>
<td>34,104,004.93</td>
<td>34,104,004.93</td>
</tr>
<tr>
<td>Shipping Board</td>
<td>56,332,654.11</td>
<td>48,754,557.96</td>
</tr>
<tr>
<td>Alien property funds</td>
<td>83,959.44</td>
<td>83,959.44</td>
</tr>
<tr>
<td>Adjusted service certificate fund</td>
<td>8,587,987.27</td>
<td>8,587,987.27</td>
</tr>
<tr>
<td>Civil service retirement fund</td>
<td>1,443,769.75</td>
<td>73,561.51</td>
</tr>
<tr>
<td>Investment of trust funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government life insurance</td>
<td>50,234,479.04</td>
<td>48,938,390.46</td>
</tr>
<tr>
<td>District of Columbia teachers' retirement</td>
<td>7.73</td>
<td>290,041.12</td>
</tr>
<tr>
<td>Foreign Service retirement</td>
<td>87,267.50</td>
<td>87,267.50</td>
</tr>
<tr>
<td>General railroad contingent</td>
<td>91,384.40</td>
<td>851,942.87</td>
</tr>
<tr>
<td>Total ordinary</td>
<td>888,050,410.31</td>
<td>327,196,511.07</td>
</tr>
</tbody>
</table>

#### Expenditures in 1927

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Warrants-issued basis</th>
<th>Checks-issued basis (see p. 7)</th>
<th>Amount carried to surplus fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative establishment</td>
<td>$1,183,317.57</td>
<td>$1,189,148.02</td>
<td>$81,148,229.52</td>
</tr>
<tr>
<td>Executive proper</td>
<td>819,460.00</td>
<td>688,849.86</td>
<td>608,347.68</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>17,882,692.59</td>
<td>16,426,724.82</td>
<td>16,438,907.04</td>
</tr>
<tr>
<td>Interior Department</td>
<td>163,378,344.22</td>
<td>152,088,117.35</td>
<td>151,505,080.20</td>
</tr>
<tr>
<td>Civil Department</td>
<td>335,606,713.87</td>
<td>354,062,722.08</td>
<td>12,006,241.12</td>
</tr>
<tr>
<td>War Department</td>
<td>180,297,788.79</td>
<td>249,567,875.97</td>
<td>1,957,862.53</td>
</tr>
<tr>
<td>Postal Department</td>
<td>423,220,724.27</td>
<td>324,288,177.93</td>
<td>3,195,111.14</td>
</tr>
<tr>
<td>Navy Department</td>
<td>302,064,949.21</td>
<td>305,609,567.72</td>
<td>7,188,977.52</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>155,384,852.39</td>
<td>31,325,009.34</td>
<td>3,653,019.92</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>558,844.22</td>
<td>5,369,906.11</td>
<td>2,533,423.42</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>992,964.17</td>
<td>992,964.17</td>
<td>395,359.90</td>
</tr>
<tr>
<td>United States Veterans' Bureau</td>
<td>34,905,751.41</td>
<td>94,361,082.45</td>
<td>34,905,751.41</td>
</tr>
<tr>
<td>Other independent offices (details on p. 577)</td>
<td>35,379,997.22</td>
<td>34,397,764.50</td>
<td>1,719,127.08</td>
</tr>
<tr>
<td>Total</td>
<td>857,088,152.83</td>
<td>10,857,168.35</td>
<td>9,198,995.30</td>
</tr>
</tbody>
</table>

#### Balances June 30, 1927

<table>
<thead>
<tr>
<th>Fund available on June 30, 1927</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative establishment</td>
<td>82,843,405.05</td>
<td>1,142,299.02</td>
</tr>
<tr>
<td>Executive proper</td>
<td>143,576.35</td>
<td>122,208.72</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>81,244,537.82</td>
<td>1,142,299.02</td>
</tr>
<tr>
<td>Total</td>
<td>184,619,981.42</td>
<td>244,706.02</td>
</tr>
</tbody>
</table>
### Public debt retirements chargeable against ordinary receipts:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sinking fund</td>
<td>109.02</td>
</tr>
<tr>
<td>Purchases and retirements from foreign repayments</td>
<td>67.14</td>
</tr>
<tr>
<td>Received from foreign governments, under debt settlements</td>
<td>159.96</td>
</tr>
<tr>
<td>Purchases and retirements from franchise tax receipts (Federal reserve and Federal intermediate credit banks)</td>
<td>71.20</td>
</tr>
<tr>
<td>Forfeitures, gifts, etc.</td>
<td>5,587.310.00</td>
</tr>
</tbody>
</table>

**Total**: 247.36

### Adjustment of warrant expenditures to basis of actual cash expenditures from general fund:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add— Disbursing officers' credits, etc., at beginning of fiscal year</td>
<td>274,195.511.07</td>
</tr>
<tr>
<td>Deduct— Disbursing officers' credits, etc., at close of fiscal year</td>
<td>3,795,573.321.74</td>
</tr>
</tbody>
</table>

**Total expenditures on basis of checks issued**: 3,493,837,765.983, 493,837,765.98

**Less not increase in outstanding checks**: 329,889.23

**Total ordinary expenditures, including public debt retirements chargeable against ordinary receipts on basis of daily Treasury statements, revised**: 3,493,507,876.75, 493,507,876.75

### Other Independent Offices:

<table>
<thead>
<tr>
<th>Office</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alien Property Custodian</td>
<td>71,963.97</td>
</tr>
<tr>
<td>Alaska relief funds</td>
<td>29,180.50</td>
</tr>
<tr>
<td>American Battle Monuments Commission</td>
<td>1,299,988.36</td>
</tr>
<tr>
<td>Arlington Memorial Bridge Commission</td>
<td>2,508,180.86</td>
</tr>
<tr>
<td>Arlington Memorial Amphitheater Commission</td>
<td>476.82</td>
</tr>
<tr>
<td>Board of Mediation</td>
<td>40,073.06</td>
</tr>
<tr>
<td>Board of Tax Appeals</td>
<td>21,508.89</td>
</tr>
<tr>
<td>Bureau of Efficiency</td>
<td>16,217.20</td>
</tr>
<tr>
<td>Civil Service Commission</td>
<td>30,905.79</td>
</tr>
<tr>
<td>Commission of Fine Arts</td>
<td>143.28</td>
</tr>
<tr>
<td>Employees' Compensation Commission</td>
<td>5,843.84</td>
</tr>
<tr>
<td>Federal Board for Vocational</td>
<td>1,492,804.69</td>
</tr>
<tr>
<td>Federal Power Commission</td>
<td>25,975.10</td>
</tr>
</tbody>
</table>

1. Repayments credited direct to appropriations (unclassified).
2. Exclusive of $5,885,425.47 for "Premium on the public debt.
3. For gold reserve against United States notes.
4. Exclusive of Alien Property Custodian special deposit (trust) funds.
Statement of balances, expenditures, etc., according to the classification of expenditures used in daily Treasury statements—Continued
[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Appropriations from the general fund</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount curried to surplus fund</th>
<th>Balances June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balances June 30, 1926</td>
<td>Appropriations</td>
<td>Warrants-issued basis</td>
<td>Checks-issued basis (see p.7)</td>
</tr>
<tr>
<td>On books of Treasury</td>
<td>To credit of disbursing officers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GENERAL EXPENDITURES—CON.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other independent offices—Con.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Reserve Board</td>
<td>$407,204.09</td>
<td>$18,137.77</td>
<td>$2,349,538.84</td>
<td>$2,508,732.03</td>
</tr>
<tr>
<td>General Accounting Office</td>
<td>115,504.51</td>
<td>231,570.59</td>
<td>3,860,038.85</td>
<td>3,885,946.93</td>
</tr>
<tr>
<td>United States Housing Corporation</td>
<td>386,847.65</td>
<td>1,786,346.40</td>
<td>673,398.00</td>
<td>472,253.87</td>
</tr>
<tr>
<td>Interstate Commerce Commission</td>
<td>1,007,022.52</td>
<td>82,301.95</td>
<td>6,168,158.79</td>
<td>6,563,104.52</td>
</tr>
<tr>
<td>(exclusive of general</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>railroad contingent fund)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Advisory Committee</td>
<td>52,030.80</td>
<td>25,400.65</td>
<td>514,018.59</td>
<td>529,237.59</td>
</tr>
<tr>
<td>for Aeronautics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Smithsonian Institution</td>
<td>1,052,596.37</td>
<td>25,770.63</td>
<td>327,481.00</td>
<td>331,730.13</td>
</tr>
<tr>
<td>National Museum</td>
<td>10,034.56</td>
<td>6,955.95</td>
<td>565,486.90</td>
<td>569,265.90</td>
</tr>
<tr>
<td>Public buildings and public</td>
<td>281,379.21</td>
<td>181,511.90</td>
<td>2,363,614.38</td>
<td>2,373,326.94</td>
</tr>
<tr>
<td>parks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States Food and Fuel</td>
<td>69.40</td>
<td>80.91</td>
<td>80.91</td>
<td>150.31</td>
</tr>
<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States Geographical Board</td>
<td>1,010.36</td>
<td>4,195.00</td>
<td>3,471.10</td>
<td>3,248.83</td>
</tr>
<tr>
<td>United States Tariff Commission</td>
<td>150,885.65</td>
<td>24,062.80</td>
<td>705,821.93</td>
<td>689,279.04</td>
</tr>
<tr>
<td>Waterways Commission</td>
<td>100,000.00</td>
<td>24,062.80</td>
<td>705,821.93</td>
<td>689,279.04</td>
</tr>
<tr>
<td>Miscellaneous commissions,</td>
<td>1,975,080.56</td>
<td>5,169,984.05</td>
<td>171,000.00</td>
<td>3,582,364.23</td>
</tr>
<tr>
<td>boards, etc</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Oil Conservation Board</td>
<td>44,994.38</td>
<td>1,309.22</td>
<td>7,710.17</td>
<td>9,019.39</td>
</tr>
<tr>
<td>Federal Trade Commission</td>
<td>18,583.06</td>
<td>45,239.02</td>
<td>997,000.00</td>
<td>964,539.20</td>
</tr>
<tr>
<td>United States Coal Commission</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>11,172,217.08</td>
<td>7,785,233.33</td>
<td>35,379,997.32</td>
<td>29,344,706.52</td>
</tr>
</tbody>
</table>

*Includes $5,000,000 deposit by U. S. Sugar Equalisation Board under appropriation "National security and defense."
STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER SPECIAL FUNDS DURING THE FISCAL YEAR 1927

[Classified according to departments]

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Appropriations</th>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LEGISLATIVE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds contributed for memorial to John Ericsson.</td>
<td>$637.50</td>
<td>Funds contributed for memorial to John Ericsson.</td>
<td>$637.50</td>
<td></td>
</tr>
<tr>
<td>Contributions to Library of Congress gift fund</td>
<td>29,057.08</td>
<td>Library of Congress gift fund</td>
<td>29,057.08</td>
<td></td>
</tr>
<tr>
<td>Income on Library of Congress trust fund, investment account.</td>
<td>7,974.70</td>
<td>Library of Congress trust fund, income from investment account.</td>
<td>7,974.70</td>
<td></td>
</tr>
<tr>
<td><strong>INDIVIDUAL OFFICES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FEDERAL POWER COMMISSION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of licenses under Federal water power act from Indian reservations.</td>
<td>$1,538.62</td>
<td>Indian moneys, proceeds of labor (trust fund) (Department of the Interior).</td>
<td>($)</td>
<td></td>
</tr>
<tr>
<td>Proceeds of licenses under Federal water power act from public lands and national forests.</td>
<td>22,725.99</td>
<td>Payments to States under Federal water power act.</td>
<td>$9,739.71</td>
<td></td>
</tr>
<tr>
<td>Proceeds of licenses under Federal water power act, improvements of navigable waters.</td>
<td>129,603.82</td>
<td>Reclamation fund (Department of the Interior). Maintenance and operation of dams and other improvements of navigable waters (War Department).</td>
<td>129,603.82</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>153,868.43</td>
<td></td>
<td>152,329.81</td>
<td></td>
</tr>
<tr>
<td><strong>FEDERAL RESERVE BOARD</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments on Federal reserve banks for salaries and expenses, Federal Reserve Board.</td>
<td>$2,349,538.84</td>
<td>Salaries and expenses, Federal Reserve Board.</td>
<td>$2,349,538.84</td>
<td></td>
</tr>
<tr>
<td><strong>INTERSTATE COMMERCE COMMISSION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General railroad contingent fund.</td>
<td>$851,942.87</td>
<td>General railroad contingent fund, sec. 15a, Interstate Commerce act.</td>
<td>$851,942.87</td>
<td></td>
</tr>
<tr>
<td><strong>U. S. SHIPPING BOARD</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds deposited for construction loans under sec. 11, merchant marine act, 1920.</td>
<td>$94,770.72</td>
<td>Construction loan fund, U. S. Shipping Board.</td>
<td>$94,770.72</td>
<td></td>
</tr>
<tr>
<td><strong>DEPARTMENT OF AGRICULTURE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forest Service, cooperative fund.</td>
<td>$1,266,101.11</td>
<td>Cooperative work, Forest Service.</td>
<td>$1,266,101.11</td>
<td></td>
</tr>
<tr>
<td>Contributions to Forest Service, act Mar. 3, 1925.</td>
<td>236,434.94</td>
<td>Cooperative work, Forest Service, act Mar. 3, 1925.</td>
<td>224,362.23</td>
<td></td>
</tr>
<tr>
<td>Collections under cotton standards act.</td>
<td>92,614.74</td>
<td>Expenses, cotton standards act.</td>
<td>92,614.74</td>
<td></td>
</tr>
<tr>
<td>Forest-reserve fund.</td>
<td>1,813,300.07</td>
<td>Payments to States and Territories from national forests fund.</td>
<td>1,285,523.44</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>3,408,450.86</td>
<td>Payments to school funds, Arizona and New Mexico, national forests fund.</td>
<td>13,567.25</td>
<td></td>
</tr>
<tr>
<td>Roads and trails for States, national forests fund.</td>
<td>514,209.38</td>
<td></td>
<td>514,209.38</td>
<td></td>
</tr>
</tbody>
</table>

1 Appropriated under "Indian moneys, proceeds of labor (trust fund)," Department of the Interior.
2 Includes $4,927.29 deposited in 1926 but under the law was not available for appropriation until 1927.
RECEIPTS AND EXPENDITURES, 1927

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of public lands</td>
<td>$578,392.96</td>
</tr>
<tr>
<td>Potash deposit royalties and rentals</td>
<td>3,634.21</td>
</tr>
<tr>
<td>Proceeds of town sites, Reclamation Service</td>
<td>2,095.18</td>
</tr>
<tr>
<td>Sale of reserve lands, reclamation projects, act May 20, 1920</td>
<td>8,067.09</td>
</tr>
<tr>
<td>Receipts under mineral leasing act of Feb. 25, 1920</td>
<td>6,091,271.89</td>
</tr>
<tr>
<td>Deposits by individuals for expenses of surveying public lands</td>
<td>37,389.88</td>
</tr>
<tr>
<td>Coos Bay wagon-road grant fund</td>
<td>114,845.39</td>
</tr>
<tr>
<td>Oregon and California land-grant fund</td>
<td>612,219.75</td>
</tr>
<tr>
<td>Proceeds from leases, Annette Islands Reserve, Alaska</td>
<td>13,967.32</td>
</tr>
<tr>
<td>Moneys due Oklahoma from royalties, oil and gas, south half of Red River, act Mar. 4, 1923</td>
<td>341,880.95</td>
</tr>
<tr>
<td>Donations to National Park Service</td>
<td>7,027.31</td>
</tr>
<tr>
<td>Sale of town lots, Hot Springs Reservation</td>
<td>4,300.00</td>
</tr>
<tr>
<td>Sale of lands in California, heretofore purchased for landless Indians</td>
<td>5,439.25</td>
</tr>
<tr>
<td>Sale of excess stored waters, Blackfoot Reservation</td>
<td>12,000.00</td>
</tr>
<tr>
<td>Maintenance charges, irrigation systems, Indian Service, for sundry projects</td>
<td>127,705.74</td>
</tr>
<tr>
<td>Reclamation fund</td>
<td>7,870,236.95</td>
</tr>
<tr>
<td></td>
<td>4,700,399.96</td>
</tr>
<tr>
<td></td>
<td>12,570,546.91</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 and 3 per cent funds of the net proceeds of sales of public lands in the States (Reclamation fund)</td>
<td>$13,041.79</td>
</tr>
<tr>
<td>Payments to States from receipts under mineral leasing act (Reclamation fund)</td>
<td>3,504,689.93</td>
</tr>
<tr>
<td>Payments to States from receipts under mineral leasing act (Dealings)</td>
<td>2,496,581.96</td>
</tr>
<tr>
<td>Deposits by individuals for surveying public lands (Coos Bay wagon-road grant fund)</td>
<td>114,845.39</td>
</tr>
<tr>
<td>The Oregon and California land-grant fund</td>
<td>612,219.75</td>
</tr>
<tr>
<td>Annette Islands Reserve, Alaska, fund from leases (National Park Service, donations)</td>
<td>13,967.32</td>
</tr>
<tr>
<td>Payment to Oklahoma from royalties, oil and gas, south half of Red River (National Park Service, donations)</td>
<td>341,880.95</td>
</tr>
<tr>
<td>Proceeds sale of town lots, Hot Springs Reservation (National Park Service, donations)</td>
<td>7,027.31</td>
</tr>
<tr>
<td>Proceeds sale of town lots, Hot Springs Reservation (National Park Service, donations)</td>
<td>4,300.00</td>
</tr>
<tr>
<td>Purchase of lands for landless Indians in California (National Park Service, donations)</td>
<td>5,439.25</td>
</tr>
<tr>
<td>Surveys, irrigation and protection of water rights, Blackfoot River (National Park Service, donations)</td>
<td>12,000.00</td>
</tr>
<tr>
<td>Maintenance charges, irrigation systems, Indian Service, for sundry projects (National Park Service, donations)</td>
<td>127,705.74</td>
</tr>
<tr>
<td>Transfers between general funds and reclamation fund (see note 28, p. 135)</td>
<td>8,034,269.74</td>
</tr>
<tr>
<td></td>
<td>4,700,399.96</td>
</tr>
<tr>
<td></td>
<td>13,403,665.70</td>
</tr>
</tbody>
</table>

DEPARTMENT OF JUSTICE

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judicial fines, penalties, and forfeitures</td>
<td>$500.00</td>
</tr>
<tr>
<td>Collections under enforcement of national prohibition act (Judicial)</td>
<td>$2,750.00</td>
</tr>
<tr>
<td>Alaska fund</td>
<td>238,094.62</td>
</tr>
<tr>
<td></td>
<td>241,344.62</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirements from gifts, forfeitures, and other miscellaneous receipts (Public debt)</td>
<td>$3,280.00</td>
</tr>
<tr>
<td>Wagon roads, bridges, and trails, Alaska fund (War Department)</td>
<td>154,761.50</td>
</tr>
<tr>
<td>Public schools, Alaska fund (Department of the Interior)</td>
<td>59,533.66</td>
</tr>
<tr>
<td>Relief of the indigent, Alaska fund (Independent offices)</td>
<td>23,809.46</td>
</tr>
<tr>
<td></td>
<td>241,344.62</td>
</tr>
</tbody>
</table>

DEPARTMENT OF LABOR

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forfeitures, bonds of aliens</td>
<td>$364,000.00</td>
</tr>
<tr>
<td>Passage moneys collected from steamship companies for return of deported aliens</td>
<td>1,062.66</td>
</tr>
<tr>
<td></td>
<td>65,062.66</td>
</tr>
</tbody>
</table>

1 Includes $150,072.79 receipts from sales of public lands in third quarter, fiscal year 1926, appropriated in fiscal year 1927.
2 Receipts credited direct by repay covering warrants.
3 Face value of Liberty bond bonds.
RECEIPTS AND EXPENDITURES, 1927

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Appropriations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay, miscellaneous, Navy (gain by exchange)</td>
<td>$65.05</td>
<td>Pay, miscellaneous (Navy)</td>
</tr>
<tr>
<td>Royalties, Naval Petroleum Reserve No. 1, California</td>
<td>$5,500,000.00</td>
<td>Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt)</td>
</tr>
<tr>
<td>Profits from sale of ships' stores, Navy</td>
<td>310,430.68</td>
<td>Ships' stores profits, Navy</td>
</tr>
<tr>
<td>Navy fines and forfeitures</td>
<td>845,661.29</td>
<td>Navy fines and forfeitures</td>
</tr>
<tr>
<td>Naval hospital fund</td>
<td>1,006,857.08</td>
<td>Naval hospital fund</td>
</tr>
<tr>
<td>Clothing and small stores fund</td>
<td>5,319,636.56</td>
<td>Clothing and small stores fund</td>
</tr>
<tr>
<td></td>
<td>12,982,651.56</td>
<td></td>
</tr>
</tbody>
</table>

**NAVY DEPARTMENT**

**DEPARTMENT OF STATE**

<table>
<thead>
<tr>
<th>Funds contributed as quotas to Pan American Union</th>
<th>$200,658.29</th>
<th>Pan American Union quotas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Government's share, cost of protective works and measures, Lake of the Woods and Rainy River, Minn.</td>
<td>275,000.00</td>
<td>Protective works and measures, Lake of the Woods and Rainy River, Minn. (War Department)</td>
</tr>
<tr>
<td>German Government's moiety, expenses, Mixed Claims Commission</td>
<td>10,162.50</td>
<td>German Government's moiety, expenses, Mixed Claims Commission</td>
</tr>
<tr>
<td>Hungarian Government's moiety, expenses, Tripartite Claims Commission</td>
<td>4,042.62</td>
<td>Hungarian Government's moiety, expenses, Tripartite Claims Commission</td>
</tr>
<tr>
<td>Austrian Government's moiety, expenses, Tripartite Claims Commission</td>
<td>4,042.62</td>
<td>Austrian Government's moiety, expenses, Tripartite Claims Commission</td>
</tr>
<tr>
<td></td>
<td>513,906.03</td>
<td></td>
</tr>
</tbody>
</table>

**TREASURY DEPARTMENT**

<table>
<thead>
<tr>
<th>Assessments upon national banks for expenses of examinations</th>
<th>$2,451,008.90</th>
<th>Salaries and expenses, national-bank examiners</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments on Federal and joint-stock land banks and Federal intermediate credit banks, salaries and expenses Federal Farm Loan Board</td>
<td>588,383.84</td>
<td>Salaries, Federal Farm Loan Board</td>
</tr>
<tr>
<td>Proceeds of gold coin seized from Lieut. Francisco Murietta</td>
<td>400.00</td>
<td>Gold coin seized from Francisco Murietta</td>
</tr>
<tr>
<td>Customs receipts (see p. 57)</td>
<td>5,777.16</td>
<td>Philippine special fund (customs)</td>
</tr>
<tr>
<td>Internal-revenue receipts (see p. 59)</td>
<td>408,924.51</td>
<td>Philippine special fund (internal revenue)</td>
</tr>
<tr>
<td></td>
<td>3,907,009.47</td>
<td></td>
</tr>
</tbody>
</table>

PUBLIC DEBT APPROPRIATIONS CHARGEABLE AGAINST ORDINARY RECEIPTS

<table>
<thead>
<tr>
<th>Principal payments on funded obligations of foreign governments held by the United States under refunding agreement, acts of Feb. 9, 1922, Feb. 28, 1923, Mar. 12, 1924, May 23, 1924, and Dec. 22, 1924</th>
<th>$34,252,839.73</th>
<th>Purchases and/or redemption of bonds, etc., from cash repayments of principal by foreign governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal payments on unfunded obligations of foreign governments held by the United States on account of—</td>
<td>$10,001,882.81</td>
<td>Redemption of bonds, etc., received as repayments of principal by foreign governments</td>
</tr>
<tr>
<td>Loans (acts Apr. 24, 1917, and Sept. 24, 1917, as amended and extended)</td>
<td>$134,961,800.00</td>
<td>Redemption of bonds, etc., received as interest payments on obligations of foreign governments</td>
</tr>
<tr>
<td>Interest on funded obligations of foreign governments held by the United States under refunding agreements, acts Feb. 9, 1922, Feb. 28, 1923, Mar. 12, 1924, May 23, 1924, and Dec. 22, 1924</td>
<td>818,150.51</td>
<td>Obligations retired from Federal reserve bank franchise tax receipts</td>
</tr>
<tr>
<td>Federal reserve bank franchise tax</td>
<td>413,613.07</td>
<td>Obligations retired from net earnings derived by the United States from Federal intermediate credit banks</td>
</tr>
<tr>
<td>Federal intermediate credit banks franchise tax</td>
<td>60.00</td>
<td>Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt)</td>
</tr>
<tr>
<td></td>
<td>183,902,855.03</td>
<td></td>
</tr>
</tbody>
</table>

---

1 Face value of Liberty loan bonds. 
2 Paid was appropriated to the credit of the annual accounts, Pay, miscellaneous (Navy). 
3 Face value of United States securities and cash repayments. 
4 Cash repayments. 
5 Face value of U. S. securities. 
6 The total credits to this account from all sources during the fiscal year 1927, amounted to $5,587,910.
### RECEIPTS AND EXPENDITURES, 1927

Statement of receipts and appropriations under special funds during the fiscal year 1927—Continued

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Appropriations</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td></td>
<td>Title</td>
<td></td>
</tr>
<tr>
<td>Interest on endowment fund for preservation of birthplace of Abraham Lincoln.</td>
<td>$2,040.00</td>
<td>Preservation, birthplace of Abraham Lincoln...</td>
<td>$2,040.00</td>
</tr>
<tr>
<td>Sale of war supplies</td>
<td>$9,000.00</td>
<td>Retirements from gifts, forfeitures, and other miscellaneous receipts (public debt).</td>
<td>20,000.00</td>
</tr>
<tr>
<td>Sale of ordnance material (War)</td>
<td>$38,357.89</td>
<td>Ordnance material, proceeds of sales (War)</td>
<td>$38,357.89</td>
</tr>
<tr>
<td>Sale of lands, etc., on account of military post construction fund.</td>
<td>3,836,617.31</td>
<td>Military post construction fund...</td>
<td>$316,617.31</td>
</tr>
<tr>
<td>Funds contributed for improvement of roads, bridges, and related works, Alaska.</td>
<td>91,695.82</td>
<td>Funds contributed for improvement of roads, bridges, and trails, Alaska.</td>
<td>91,695.82</td>
</tr>
<tr>
<td>Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.</td>
<td>1,248,000.00</td>
<td>Advance of funds under act of Mar. 3, 1925, for improvement of rivers and harbors.</td>
<td>2,944,263.15</td>
</tr>
<tr>
<td>Funds contributed for improvement of rivers and harbors.</td>
<td>2,944,263.15</td>
<td>Funds contributed for improvement of rivers and harbors.</td>
<td>2,944,263.15</td>
</tr>
<tr>
<td>Total special fund receipts</td>
<td>8,180,974.17</td>
<td>Total special fund appropriations, exclusive of transfers between funds.</td>
<td>4,660,931.78</td>
</tr>
</tbody>
</table>

### DISTRICT OF COLUMBIA

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Escheated estates relief fund</td>
<td>$363.85</td>
<td>Industrial Home School fund</td>
<td>1,597.65</td>
</tr>
<tr>
<td>Industrial Home School fund</td>
<td>1,597.65</td>
<td>Industrial Home School fund</td>
<td>1,597.65</td>
</tr>
<tr>
<td>Gasoline tax road and street fund</td>
<td>1,251,333.38</td>
<td>Gasoline tax road and street fund</td>
<td>1,092,320.30</td>
</tr>
<tr>
<td>Militia fund from fines</td>
<td>20.00</td>
<td>Militia fund from fines</td>
<td>20.00</td>
</tr>
<tr>
<td>Fees for reissuing motor-vehicle operator's permits</td>
<td>272,376.00</td>
<td>Purchase and maintenance of traffic lights</td>
<td>272,376.00</td>
</tr>
<tr>
<td>Refund of excess rentals recovered by Rent Commission, District of Columbia.</td>
<td>3,443.40</td>
<td>Payment to tenants excess rentals recovered by Rent Commission, District of Columbia.</td>
<td>3,443.40</td>
</tr>
<tr>
<td>Water fund</td>
<td>1,452,139.17</td>
<td>Washington Aqueduct</td>
<td>199,801.98</td>
</tr>
<tr>
<td></td>
<td>1,452,139.17</td>
<td>Water department</td>
<td>1,150,751.15</td>
</tr>
<tr>
<td></td>
<td>1,452,139.17</td>
<td>Refunding water rents, etc</td>
<td>3,500.00</td>
</tr>
<tr>
<td></td>
<td>1,452,139.17</td>
<td>Water main and addition to Reno Reservoir, water fund</td>
<td>23,500.00</td>
</tr>
<tr>
<td></td>
<td>1,452,139.17</td>
<td>Site, high service reservoir</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Total special fund receipts</td>
<td>2,981,273.45</td>
<td>Total special fund appropriations, exclusive of transfers between funds.</td>
<td>225,651,445.45</td>
</tr>
</tbody>
</table>

---

* Face value of U. S. securities.
* Exclusive of $3,500,000 transferred to "Construction of buildings, utilities and appurtenances at military posts, 1927-1929."
* Exclusive of $42.95 transferred to "Civil service retirement and disability fund."
* See notes 11 and 12.
### RECEIPTS AND EXPENDITURES, 1927

#### STATEMENT OF RECEIPTS AND APPROPRIATIONS UNDER TRUST FUNDS DURING THE FISCAL YEAR 1927

(Classified according to departments)

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Contributions to Library of Congress trust fund, Investment Account.</td>
<td>15,150.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library of Congress trust fund, Investment Account.</td>
<td>15,150.00</td>
<td></td>
</tr>
</tbody>
</table>

#### INDEPENDENT OFFICES

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Life Insurance Fund</td>
<td>65,846,078.40</td>
</tr>
</tbody>
</table>

#### DEPARTMENT OF THE INTERIOR

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outstanding liabilities, lands</td>
<td>15,332.43</td>
</tr>
<tr>
<td>Unearned moneys, lands</td>
<td>800.80</td>
</tr>
<tr>
<td>Personal funds of patients, St. Elizabeths</td>
<td>152,771.39</td>
</tr>
<tr>
<td>Pension money, St. Elizabeths Hospital</td>
<td>71,457.66</td>
</tr>
<tr>
<td>Proceeds of sales and leases of Indian lands, etc</td>
<td>23,981,724.71</td>
</tr>
<tr>
<td>Deferred deductions due civil-service retirement and disability fund (Indian Service)</td>
<td>81.81</td>
</tr>
</tbody>
</table>

#### NAVY DEPARTMENT

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay of the Navy, deposit fund</td>
<td>26,714.32</td>
</tr>
<tr>
<td>Pay of the Marine Corps, deposit fund</td>
<td>183,805.22</td>
</tr>
<tr>
<td>Partial payments on subscriptions to Liberty bond issues by civilian employees of Naval Establishment</td>
<td>2,092.00</td>
</tr>
<tr>
<td>Navy pension fund, principal</td>
<td>4,270.82</td>
</tr>
</tbody>
</table>

#### DEPARTMENT OF STATE

<table>
<thead>
<tr>
<th>Title</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estates of decedents, Foreign Service retirement and disability fund</td>
<td>3,558.11</td>
</tr>
<tr>
<td>Interest on investments, Foreign Service retirement and disability fund</td>
<td>10,007.54</td>
</tr>
<tr>
<td>Partial payments on subscriptions to Liberty bond issues placed through various American consulates</td>
<td>419.52</td>
</tr>
<tr>
<td>Funds due Mary Oxenburg</td>
<td>3.00</td>
</tr>
<tr>
<td>Wages due sundry persons</td>
<td>64.13</td>
</tr>
</tbody>
</table>

1. Includes $1,558.62 transferred from "Proceeds of licenses under Federal water power act from Indian reservations (special fund)."  
2. Includes $43,883.84 transferred from annual accounts. See note 46, p. 287.  
3. Credits by transfer appropriation warrants for the service of the fiscal year 1920 and prior years.  
4. Includes $164,635.14 transferred from annual accounts. See note 46, p. 287.
Statement of receipts and appropriations under trust funds during the fiscal year 1927—Continued

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Appropriations</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soldiers' Home permanent fund</td>
<td>$546,355.20</td>
<td>Soldiers' Home permanent fund</td>
<td>$564,877.31</td>
</tr>
<tr>
<td>Pay of the Army, deposit fund</td>
<td>980,165.42</td>
<td>Pay of the Army, deposit fund</td>
<td>980,165.42</td>
</tr>
<tr>
<td>Proceeds from estates of deceased soldiers</td>
<td>62,294.19</td>
<td>Estates of deceased soldiers, U. S. Army</td>
<td>$61,884.00</td>
</tr>
<tr>
<td>Proceeds from effects of—</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stanford Joseph Sarafin, deceased employee</td>
<td>64.84</td>
<td>Effects of Stanford Joseph Sarafin, deceased employee</td>
<td>64.84</td>
</tr>
<tr>
<td>Frank Williams</td>
<td>227.50</td>
<td>Effects of Frank Williams</td>
<td>227.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,589,107.15</strong></td>
<td><strong>Total</strong></td>
<td><strong>1,607,219.67</strong></td>
</tr>
</tbody>
</table>

**WAR DEPARTMENT**

- Miscellaneous trust-fund deposits: $953,772.02
- Deductions from teachers' salaries, retirement fund: $282,109.89
- Interest on investments for District of Columbia teachers' retirement fund: $59,299.35
- Permit fund: $48,199.23
- Policemen and firemen's relief fund: $592,152.42
- Washington redemption fund: $735,242.88

**Total trust fund receipts**: $94,573,485.63

**DISTRICT OF COLUMBIA**

- Miscellaneous trust-fund deposits: $953,772.02
- Teachers' retirement fund deductions: $341,400.24
- Permit fund: $48,199.23
- Policemen and firemen's relief fund: $735,242.88

**Total trust fund appropriations, exclusive of transfers between funds**: $94,178,429.59

---

*Includes $18,522.11 transferred from "Estates of deceased soldiers, U. S. Army."

*Exclusive of $18,522.11 transferred to "Soldiers' Home permanent fund" and includes $18,112.00 erroneously covered into miscellaneous receipts and appropriated, which amount was carried to the surplus fund.

*See note 4.

$592,245.42 was transferred from this account to "Policemen and firemen's relief fund" annual accounts.
## Recapitulation of Expenditures Made from Specific and Indefinite Permanent Annual Appropriations, Including Special and Trust Funds, During the Fiscal Year 1927

[On basis of checks issued]

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds contributed for memorial to John Ericsson</td>
<td></td>
<td>$738.70</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library of Congress gift fund</td>
<td></td>
<td>36,109.18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library of Congress trust fund, income from investment account</td>
<td></td>
<td>27.52</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$36,875.40</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Independent Offices

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and expenses, Federal Board for Vocational Education</td>
<td>$194,344.42</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative vocational education, teachers, etc.</td>
<td>988,517.17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative vocational education in agriculture</td>
<td>2,657,540.42</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative vocational education in trades and industries</td>
<td>2,890,573.26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunding to carriers after termination of Federal control</td>
<td>613,541.88</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement to carriers of deficits during Federal control</td>
<td>156,931.57</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses of Smithsonian Institution (interest on trust fund)</td>
<td>51,932.26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Judgments in admiralty suits under act Mar. 9, 1920, United States Shipping Board</td>
<td>43,359.95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction loan fund, United States Shipping Board</td>
<td>7,872,356.79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relief of the indigent and redistribution funds, Alaska fund</td>
<td>14,744.90</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and expenses, Federal Reserve Board</td>
<td>2,511,543.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General railroad contingent fund, section 15a, interstate commerce act</td>
<td>870,677.84</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Injury claims assigned, Veterans' Bureau</td>
<td>2,302.08</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military and naval insurance, Veterans' Bureau</td>
<td>6,080,182.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States Government life insurance fund, Veterans' Bureau</td>
<td>$65,007,600.43</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>7,607,790.73</td>
<td>9,983,272.87</td>
<td>65,007,600.43</td>
<td>62,622,118.29</td>
</tr>
</tbody>
</table>

### Department of Agriculture

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition of lands for protection of watersheds of navigable streams</td>
<td>922.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative agricultural extension work, etc., of roads and trails, national forests</td>
<td>5,879,183.10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Forest Reservation Commission</td>
<td>711.22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refund to depositors, excess of deposits, national forests fund</td>
<td>60,598.91</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meat inspection, Bureau of Animal Industry</td>
<td>3,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative work, Forest Service</td>
<td>1,333,300.94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative work, Forest Service, act Mar. 3, 1925</td>
<td>125,715.96</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses, cotton standards act</td>
<td>50,310.11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to States and Territories from the national forests fund</td>
<td>1,285,523.44</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to school funds, Arizona and New Mexico, national forests fund</td>
<td>13,567.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roads and trails for States, national forests fund</td>
<td>449,656.70</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,940,159.58</td>
<td>3,258,274.40</td>
<td>12,198,433.98</td>
<td>12,198,433.98</td>
</tr>
</tbody>
</table>

### Department of Commerce

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refunding penalties or charges erroneously exacted</td>
<td>1,092.46</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered into the Treasury</td>
<td>653.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,745.46</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Department of the Interior

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments to certain counties of Oregon and Washington in lieu of accrued taxes, 1916-1926, against Oregon and California land-grant lands</td>
<td>6,102,553.49</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surveying within land grants (reimbursable)</td>
<td>8,225.93</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayments for lands erroneously sold</td>
<td>34,554.88</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colleges for agriculture and the mechanic arts</td>
<td>2,550,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civilization of the Sioux</td>
<td>103,948.95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Indian trust funds</td>
<td>1,329,740.57</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment to Crow Indians for lands, act June 4, 1920</td>
<td>17,083.70</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian Service supply fund</td>
<td>59,701.01</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 The details of receipts on account of special and trust funds are shown on pp. 16 to 19.

---

**Notes:**
- The **specific** funds are allocated according to the purpose for which they were appropriated or received.
- The **trust funds** are held for the purpose specified and are not available for general purposes.
- The **total** column includes both specific and trust funds.
- The table is a summary of the financial activities of various federal departments and offices for the fiscal year 1927.
Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>DEPARTMENT OF THE INTERIOR—continued</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits by individuals for surveying public lands</td>
<td>$28,688.51</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Oregon and California land-grant fund</td>
<td>240.05</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to States from receipts under mineral leasing act</td>
<td>3,172,282.53</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment to Oklahoma from royalties oil and gas, south half Red River</td>
<td>303,004.79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 and 3 per cents funds of the new proceeds of sales of public lands in the States</td>
<td>13,041.79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reclamation fund</td>
<td>8,259,629.32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yuma auxiliary irrigation project, Arizona</td>
<td>29,063.81</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Park Service, donations</td>
<td>372.33</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mesa Verde National Park, Colo., donations</td>
<td>47.19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Protection and improvement of Hot Springs, Ark</td>
<td>190.96</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public schools, Alaska fund</td>
<td>40,270.35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annette Islands Reserve, Alaska, fund from leases</td>
<td>4,619.58</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintenance, construction charges, etc., irrigation systems</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian Service (for appropriations, see p. 175)</td>
<td>83,901.34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Completing surveys within railroad land grants</td>
<td></td>
<td></td>
<td>36,336.26</td>
<td></td>
</tr>
<tr>
<td>Outstanding liabilities, lands</td>
<td></td>
<td>472.81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unearned moneys, lands</td>
<td></td>
<td>757.70</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civil-service retirement and disability fund</td>
<td></td>
<td>1,308,757.69</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal funds of patients, St. Elizabeths Hospital</td>
<td></td>
<td>209,839.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension money, St. Elizabeths Hospital</td>
<td></td>
<td>18,630.41</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian moneys, proceeds of labor</td>
<td></td>
<td>2,718,115.38</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of oil and gas leases, royalties, etc., Osage Reservation, Okla</td>
<td></td>
<td>17,844,477.13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous trust funds of Indian tribes</td>
<td></td>
<td>2,308,174.84</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| $10,206,006.53 | 11,877,174.80 | 24,416,541.47 | $46,499,722.80 |

| DEPARTMENT OF JUSTICE | | | |
| Return of unclaimed moneys deposited by clerks of courts | 7,301.40 | | |
| Refunding moneys erroneously received and covered into the Treasury | 2,383.12 | | |
| Purchase of landing field at air intermediate depot near Little Rock, Ark., from proceeds of sale of property at Pieron | 100,000.00 | | |

| 9,684.52 | 100,000.00 | 109,684.52 |

| DEPARTMENT OF LABOR | | |
| Return to deported aliens of passage money collected from steamship companies | 3,752.38 | | |

| 3,752.38 |

| NAVY DEPARTMENT | | | |
| Naval Home, Philadelphia, Pa | 156,447.19 | | |
| Naval supply account fund | 8,071,781.84 | | |
| Naval supply account fund (transfer to War Department, act May 21, 1920) | | | |
| Naval working fund | 2,840,120.79 | | |
| Naval fixines and material, proceeds of sales (Navy) (transfer to War Department, act May 21, 1920) | 273,403.44 | | |
| Ordnance material, proceeds of sales (Navy) (transfer to War Department, act May 21, 1920) | 9,913.66 | | |
| Clothing and small stores fund | 2,544,845.49 | | |
| Ship's stores profits, Navy | 303,917.90 | | |
| Naval hospital fund | 2,275,723.81 | | |
| Pay of the Navy, deposit fund | | 19,573.90 | |
| Navy allotments (transfer to Veterans' Bureau, act Oct. 3, 1917) | | | 11,509.54 |
| Marine Corps allotments (transfer to Veterans' Bureau, act Oct. 6, 1917) | | 1,868.35 | |
| Pay of the Marine Corps, deposit fund | | 110,206.67 | |
| Prize money to captors, Spanish War | | 30.49 | |

| 44,587.87 | 5,405,826.30 | 116,643.19 | 5,477,881.32 |

| POST OFFICE DEPARTMENT | | | |
| Deficiency in the postal revenues | 27,263,191.12 | | |

| 27,263,191.12 |
RECEIPTS AND EXPENDITURES, 1927

Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italics]

<table>
<thead>
<tr>
<th>Department of State</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay of Foreign Service officers for services to American vessels and seamen</td>
<td>$13,314.45</td>
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<tr>
<td>Refunding moneys erroneously received and covered into the Treasury</td>
<td>4.00</td>
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<tr>
<td>Salaries and expenses, United States Court for China</td>
<td>561.88</td>
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<td>561.88</td>
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<tr>
<td>Refunding passport fees</td>
<td>54.00</td>
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<tr>
<td>German Government's moiety, expenses, Mixed Claims Commission</td>
<td>8,410.85</td>
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<tr>
<td>Austrian Government's moiety, expenses, Tripartite Claims Commission</td>
<td>3,869.88</td>
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<tr>
<td>Hungarian Government's moiety, expenses, Tripartite Claims Commission</td>
<td>3,787.84</td>
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<tr>
<td>Pan American Union quotas</td>
<td>249,682.24</td>
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<td>249,682.24</td>
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<tr>
<td>Miscellaneous trust funds</td>
<td></td>
<td>$5,956.52</td>
<td>$5,956.52</td>
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<tr>
<td>Foreign Service retirement and disability fund</td>
<td></td>
<td>161,642.12</td>
<td>161,642.12</td>
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<tr>
<td></td>
<td>13,934.33</td>
<td>265,750.81</td>
<td>167,598.64</td>
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<tr>
<td></td>
<td></td>
<td>$447,283.78</td>
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<table>
<thead>
<tr>
<th>Treasury Department</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Trust funds</th>
<th>Total</th>
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<tbody>
<tr>
<td>Recoinage of silver coins</td>
<td>231,129.24</td>
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<tr>
<td>Expense of loans, act Sept. 24, 1917, as amended</td>
<td>29,477.70</td>
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<tr>
<td>Expense of loans, act Sept. 24, 1917, as amended and extended</td>
<td>446,904.76</td>
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<tr>
<td>Preparation, custody, and delivery of farm loan bonds (reimbursable)</td>
<td>31,273.85</td>
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<tr>
<td>Preparation, custody, and delivery of Federal intermediate credit banks securities (reimbursable)</td>
<td>189.57</td>
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<tr>
<td>Preparation and issue of Federal reserve notes (reimbursable)</td>
<td>171,601.73</td>
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<td>171,601.73</td>
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<td>Debentures or drawbacks, bounties, or allowances (customs)</td>
<td>12,496,882.03</td>
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<td>12,496,882.03</td>
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<tr>
<td>Refund of excessive duties (customs)</td>
<td>7,780,998.52</td>
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<td>7,780,998.52</td>
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<tr>
<td>Refunding moneys erroneously received and covered into the Treasury (customs)</td>
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<td>Refunding penalties or charges erroneously exacted (customs)</td>
<td>4,300.00</td>
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<tr>
<td>Refunding proceeds of unclaimed merchandise (customs)</td>
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<tr>
<td>Refunding to national banking associations, excess duty</td>
<td>4,901.17</td>
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<td>Contingent expenses, national currency (reimbursable)</td>
<td>164,654.71</td>
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<tr>
<td>Allowance or drawback (internal revenue)</td>
<td>532,228.11</td>
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<tr>
<td>Redemption of stamps (internal revenue)</td>
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<tr>
<td>Refunding moneys erroneously received and covered into the Treasury (internal revenue)</td>
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<tr>
<td>Repayment of taxes erroneously collected under act of June 13, 1898</td>
<td>8,453.68</td>
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<tr>
<td>To promote the education of the blind (interest)</td>
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<td>Subscriptions to capital stock, Federal intermediate credit banks</td>
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<td>1,000,000.00</td>
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<tr>
<td>Charges on silver dollar bullion sold</td>
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<tr>
<td>Gold coin seized from Francisco Murietta</td>
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<td>Salaries, Federal Farm Loan Board</td>
<td>451,158.33</td>
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<tr>
<td>Salaries and expenses, reviewing appraisers, Federal Farm Loan Board</td>
<td>2,389.90</td>
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<td>2,389.90</td>
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<tr>
<td>Expenses of additional personnel, Federal Farm Loan Board, under section 206 (a), agricultural credits act of 1923</td>
<td>1,152.63</td>
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<tr>
<td>Miscellaneous expenses, Federal Farm Loan Board</td>
<td>110,959.44</td>
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<tr>
<td>Salaries and expenses, national-bank examiners</td>
<td>2,289,282.13</td>
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<tr>
<td>Philippine special fund (customs)</td>
<td>6,927.63</td>
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<td>6,927.63</td>
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<tr>
<td>Additional income tax on railroads in Alaska (internal revenue)</td>
<td>15,784.13</td>
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<td>15,784.13</td>
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<tr>
<td>Philippine special fund (internal revenue)</td>
<td>694,569.33</td>
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<td>694,569.33</td>
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<td>Building or purchase of such vessels as may be required for the Coast Guard, proceeds of sales</td>
<td>9,756.40</td>
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<td>Rebuilding and improving Coast Guard stations, proceeds of sales</td>
<td>3,482.73</td>
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<td>3,482.73</td>
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<tr>
<td>Cleveland, Ohio, marine hospital (new)</td>
<td>91,991.82</td>
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<tr>
<td>Coast Guard allotments (transfer to veterans' fund: Oct. 6, 1917)</td>
<td>45.00</td>
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<td>Securities trust fund</td>
<td>71,162.75</td>
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<tr>
<td>Outstanding liabilities</td>
<td>362,451.78</td>
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<tr>
<td></td>
<td>24,397,059.90</td>
<td>3,671,474.78</td>
<td>191,337.03</td>
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<tr>
<td></td>
<td>27,877,197.65</td>
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</table>
Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1927—Continued

![Table of RECEIPTS AND EXPENDITURES, 1927](image)

**WAR DEPARTMENT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims of officers and men of the Army for destruction of private property</td>
<td>$394.08</td>
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<tr>
<td>Extra pay, Regular Army, War with Spain</td>
<td>92.40</td>
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<tr>
<td>Extra pay to volunteers, War with Spain</td>
<td>994.99</td>
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<td>Refunding moneys erroneously received and covered into the Treasury</td>
<td>5.40</td>
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<tr>
<td>Replacing Army transportation</td>
<td>16,614.50</td>
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<tr>
<td>Replacing regular supplies of the Army</td>
<td>157,250.53</td>
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<tr>
<td>Replacing water and sewers at military posts</td>
<td>7,408.58</td>
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<td></td>
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<tr>
<td>Replacing special supplies</td>
<td>10,783.22</td>
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<tr>
<td>Replacing clothing and equipage</td>
<td>497,381.31</td>
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<td></td>
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<tr>
<td>Replacing Signal Corps supplies and equipment</td>
<td>135,134.05</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Replacing Engineer equipment of troops</td>
<td>10,006.64</td>
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<tr>
<td>Replacing Engineer operations in the field</td>
<td>217.06</td>
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<tr>
<td>Replacing ordnance and ordnance stores</td>
<td>223,912.48</td>
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<tr>
<td>Arming and equipping the militia</td>
<td>24.94</td>
<td></td>
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<tr>
<td>Examinations and surveys at South Pass, Mississippi River</td>
<td>10,572.22</td>
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<tr>
<td>Gauging waters of Mississippi River and its tributaries</td>
<td>9,450.00</td>
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</tr>
<tr>
<td>Maintenance of channel, South Pass, Mississippi River</td>
<td>106,623.78</td>
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<tr>
<td>Operating and care of canals and other works of navigation</td>
<td>5,720,952.70</td>
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<tr>
<td>Permanent International Commission of Congress of Navigation</td>
<td>3,315.10</td>
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<tr>
<td>Removing obstructions in Mississippi, Atchafalaya, and Old Rivers</td>
<td>88,709.15</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Removing sunken vessels or craft obstructing or endangering navigation</td>
<td>228,506.58</td>
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<tr>
<td>Judgments in admiralty suits under act of Mar. 3, 1926 (War)</td>
<td>7,047.98</td>
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<tr>
<td>Soldiers' Home interest account</td>
<td>110,426.07</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction of barracks and quarters, etc., Second Corps</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Area (act Feb. 12, 1925)</td>
<td>$220,101.47</td>
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<tr>
<td>Restoration of Fort McHenry, Md.</td>
<td>22,077.59</td>
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<tr>
<td>Preservation, birthplace of Abraham Lincoln</td>
<td>2,263.15</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Ordnance material, proceeds of sales (War)</td>
<td>9,217.66</td>
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<td>Protective works and measures, Lake of the Woods and Rainy River, Minn.</td>
<td>198.50</td>
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<tr>
<td>Wagon roads, bridges, and trails, Alaska Fund</td>
<td>190,346.62</td>
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<tr>
<td>Funds contributed for improvement of roads, bridges, and trails, Alaska</td>
<td>99,642.07</td>
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<tr>
<td>Funds advanced for improvement of river and harbor work, act Mar. 3, 1925</td>
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<td></td>
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<tr>
<td>(for appropriation accounts see pp. 303, 307):</td>
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<td></td>
<td></td>
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<tr>
<td>Rivers</td>
<td>34,386.69</td>
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<td>Harbors</td>
<td>1,028,025.04</td>
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<tr>
<td>Funds contributed for improvement of river and harbor work (for</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>appropriation accounts see pp. 303, 307):</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rivers</td>
<td>2,703,227.65</td>
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<tr>
<td>Harbors</td>
<td>82,263.54</td>
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<tr>
<td>Pay of the Army deposit fund</td>
<td>$1,566,018.51</td>
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<tr>
<td>Soldiers' Home permanent fund</td>
<td>767,875.56</td>
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<tr>
<td>Army allotments (transfer to Veterans' Bureau, act Oct. 6, 1917)</td>
<td>105,249.86</td>
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<td>Estates of deceased soldiers, United States Army</td>
<td>18,813.48</td>
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<td></td>
<td>5,218,123.95</td>
<td>4,323,093.60</td>
<td>2,247,457.60</td>
<td>$11,788,675.15</td>
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</table>

**DISTRICT OF COLUMBIA**

<table>
<thead>
<tr>
<th>Description</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extensions, etc., of streets and avenues</td>
<td>114,817.72</td>
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<tr>
<td>Refunding taxes</td>
<td>44,793.70</td>
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<tr>
<td>Escheated estates relief fund</td>
<td>6,625.71</td>
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<tr>
<td>Industrial House School fund</td>
<td>1,846.27</td>
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<tr>
<td>Gasoline tax road and street improvements</td>
<td>1,069,460.64</td>
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<tr>
<td>Payments to tenants excess rentals recovered by Rent Commission, District of</td>
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<td></td>
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<tr>
<td>Columbia</td>
<td>2,839.77</td>
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<tr>
<td>Purchase and maintenance of traffic lights</td>
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<td>Washington Aqueduct</td>
<td>202,095.91</td>
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<td>Water Department</td>
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<td>Refunding water rents, etc</td>
<td>3,131.01</td>
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<td>Site, high service reservoir</td>
<td>78.15</td>
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<tr>
<td>Miscellaneous trust fund deposits</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Outstanding liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

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*Note: Totals include amounts printed in italics.*
Recapitulation of expenditures made from specific and indefinite permanent annual appropriations, including special and trust funds, during the fiscal year 1927—Continued

[Repayments to appropriations in excess of expenditures are printed in italic]

<table>
<thead>
<tr>
<th>District of Columbia—continued</th>
<th>Specific and indefinite permanent annual appropriations</th>
<th>Special funds</th>
<th>Trust funds</th>
<th>Total</th>
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</thead>
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<td>Permit fund</td>
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<td>Surplus fund</td>
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<tr>
<td>Teachers' retirement fund deductions</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Washington redemption fund</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>$55,449.01</td>
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<td></td>
<td></td>
<td>17.00</td>
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<td></td>
<td></td>
<td>338,148.02</td>
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<td></td>
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<td>645,105.23</td>
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<tr>
<td></td>
<td>$159,611.42</td>
<td>$2,393,016.05</td>
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<td>$4,606,356.86</td>
</tr>
</tbody>
</table>

PUBLIC DEBT

| Principal chargeable against ordinary receipts | 333,528,400.00 | 186,035,444.78 |       |
| Principal payable from permanent indefinite appropriations | 5,798,528,111.74 |            |       |
| Interest                                      | 787,793,764.08 |            |       |
| Premium on the public debt                    | 7,111,244.28   |            |       |
|                                              | 6,926,961,520.10 | 186,035,444.78 | 7,112,996,964.88 |
| Total expenditures from specific and indefinite permanent annual appropriations, etc. | 7,010,734,239.97 | 207,377,410.43 | 93,818,233.69 | 7,311,929,884.09 |
### Recapitulation of Expenditures Made from the Annual and Indefinite Appropriations for "Increase of Compensation" During the Fiscal Year 1927

#### Annual for Fiscal Years—Indefinite for Fiscal Years—

<table>
<thead>
<tr>
<th>Year</th>
<th>1924</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>1928</th>
<th>1929</th>
<th>1930</th>
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<tr>
<td>Certified claims</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total for fiscal year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Recapitulation of Expenditures Made from the Appropriations for "Printing and Binding" During the Fiscal Year 1927

#### Printing and Binding

<table>
<thead>
<tr>
<th>Office or Agency</th>
<th>1927</th>
<th>1926</th>
<th>1925</th>
<th>1924</th>
<th>Certified claims</th>
<th>Total for fiscal year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library of Congress</td>
<td>$267,839.28</td>
<td>$59,622.92</td>
<td></td>
<td>$1,200.00</td>
<td>$327,462.20</td>
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<tr>
<td>Government Printing Office (public printing and binding)</td>
<td>802,852.24</td>
<td>822,986.30</td>
<td>8,419.76</td>
<td>1,635,458.30</td>
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<tr>
<td>Executive Office</td>
<td>2,050.87</td>
<td>142.85</td>
<td></td>
<td></td>
<td>2,233.72</td>
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</tr>
<tr>
<td>Advisory Committee for Aeronautics</td>
<td>5,623.12</td>
<td>8,072.24</td>
<td>3.10</td>
<td></td>
<td>13,710.46</td>
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<tr>
<td>Alien Property Custodian</td>
<td>527.77</td>
<td>167.71</td>
<td></td>
<td></td>
<td>695.48</td>
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<tr>
<td>Board of Tax Appeals</td>
<td>12,743.06</td>
<td>2,915.09</td>
<td>1,400.00</td>
<td>15,688.15</td>
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<td></td>
</tr>
<tr>
<td>Bureau of Efficiency</td>
<td>133.30</td>
<td>50.20</td>
<td></td>
<td></td>
<td>183.30</td>
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<tr>
<td>Civil Service Commission</td>
<td>46,023.60</td>
<td>12,400.58</td>
<td>18.60</td>
<td></td>
<td>59,452.78</td>
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<td>Commission of Fine Arts</td>
<td>2,182.18</td>
<td>1,430.73</td>
<td>1,722.91</td>
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<tr>
<td>U.S. Employees Compensation Commission</td>
<td>2,069.41</td>
<td>425.09</td>
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<td></td>
<td>2,494.50</td>
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<tr>
<td>Federal Power Commission</td>
<td>487.47</td>
<td>2,803.48</td>
<td>1,675.36</td>
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<tr>
<td>Federal Trade Commission</td>
<td>1,155.15</td>
<td>5,300.90</td>
<td>1,675.30</td>
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<td></td>
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<tr>
<td>General Accounting Office</td>
<td>30,741.18</td>
<td>5,373.08</td>
<td>34,184.26</td>
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<td>United States Housing Corporation</td>
<td>631.91</td>
<td>297.94</td>
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<td></td>
<td>929.85</td>
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<tr>
<td>Interstate Commerce Commission</td>
<td>170,000.00</td>
<td>19,998.42</td>
<td>189,998.42</td>
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<tr>
<td>Railroad Labor Board</td>
<td>33,064.60</td>
<td>35,832.83</td>
<td>4,194.30</td>
<td></td>
<td>73,101.73</td>
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<tr>
<td>Smithsonian Institution</td>
<td>273.19</td>
<td></td>
<td></td>
<td></td>
<td>273.19</td>
<td></td>
</tr>
<tr>
<td>State, War, and Navy Department Buildings</td>
<td>273.19</td>
<td></td>
<td></td>
<td></td>
<td>273.19</td>
<td></td>
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<tr>
<td>Office of Public Buildings and Public Parks of the National Capital</td>
<td>2,196.24</td>
<td>2,469.15</td>
<td>2,474.31</td>
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<tr>
<td>U.S. Shipping Board</td>
<td>1,506.02</td>
<td>987.29</td>
<td></td>
<td></td>
<td>2,493.31</td>
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<tr>
<td>U.S. Tariff Commission</td>
<td>4,193.81</td>
<td>2,206.15</td>
<td></td>
<td></td>
<td>6,399.96</td>
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<tr>
<td>U.S. Veterans Bureau</td>
<td>7,335.30</td>
<td>9,271.14</td>
<td></td>
<td></td>
<td>16,606.43</td>
<td></td>
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<tr>
<td>U.S. Geographic Board</td>
<td>110,051.48</td>
<td>16,993.49</td>
<td>139.50</td>
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<td>127,184.47</td>
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<tr>
<td>Department of Agriculture</td>
<td>490,480.54</td>
<td>309,070.95</td>
<td>30,322.62</td>
<td>383,873.91</td>
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<tr>
<td>Department of Commerce</td>
<td>1,201,077.64</td>
<td>199,790.31</td>
<td>9,619.30</td>
<td>1,410,487.25</td>
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<tr>
<td>Patent Office</td>
<td>8,057.45</td>
<td>7,330.96</td>
<td></td>
<td></td>
<td>15,388.41</td>
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<tr>
<td>Bureau of Mines</td>
<td>133,866.73</td>
<td>19,456.52</td>
<td>19,675.16</td>
<td>238,918.41</td>
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<tr>
<td>Department of Justice and courts</td>
<td>235,847.03</td>
<td>52,138.86</td>
<td>4,744.07</td>
<td>232,044.96</td>
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<td></td>
</tr>
<tr>
<td>Court of Claims</td>
<td>20,416.87</td>
<td>7,330.96</td>
<td></td>
<td></td>
<td>27,747.83</td>
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</tr>
<tr>
<td>United States Supreme Court</td>
<td>117,134.31</td>
<td>95,269.89</td>
<td>455.24</td>
<td></td>
<td>212,880.44</td>
<td></td>
</tr>
<tr>
<td>Navy Department</td>
<td>311,367.30</td>
<td>158,016.77</td>
<td>26,181.17</td>
<td>495,565.21</td>
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<tr>
<td>Department of State</td>
<td>94,806.00</td>
<td>58,733.28</td>
<td>3,495.87</td>
<td>136,282.06</td>
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<td></td>
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<tr>
<td>Pan American Union</td>
<td>20,000.00</td>
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<td></td>
<td></td>
<td>20,000.00</td>
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<tr>
<td>Treasury Department</td>
<td>500,556.38</td>
<td>177,568.50</td>
<td>901.00</td>
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<td>694,586.48</td>
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<tr>
<td>Bureau of the Budget</td>
<td>25,000.00</td>
<td>612.42</td>
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<td></td>
<td>25,612.42</td>
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<tr>
<td>War Department</td>
<td>274,957.44</td>
<td>193,821.97</td>
<td>42,526.50</td>
<td>514,358.91</td>
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</tr>
<tr>
<td>Supreme Court, District of Columbia</td>
<td>4,274.54</td>
<td>485.72</td>
<td></td>
<td></td>
<td>4,760.26</td>
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</tr>
</tbody>
</table>

---

1. Includes $10,000 for 1927-28.
2. Includes $5,000 for 1926-27.
3. Includes $30,000 for 1927-28.
4. Includes $22,750.64 for 1927-28.
5. Includes $5,156.04 for 1926-27.
### Statement of Expenditures by Departments and Independent Offices for the Benefit of, and from Appropriations Provided for, Other Departments and Independent Offices During the Fiscal Year 1927

Expenditures during the fiscal year 1927 from appropriations for the fiscal year 1927 and prior years for the benefit of, and from appropriations made for, the following departments and independent offices.

<table>
<thead>
<tr>
<th>Expended by—</th>
<th>For Agriculture</th>
<th>For Commerce</th>
<th>For Interior</th>
<th>For Navy</th>
<th>For State</th>
<th>For Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Agriculture</td>
<td>$190.93</td>
<td>$60.05</td>
<td>$99,158.96</td>
<td>$23,700.00</td>
<td>$12,900.27</td>
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</tr>
<tr>
<td>Department of Commerce</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>$5,402.40</td>
<td></td>
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</tr>
<tr>
<td>Navy Department</td>
<td></td>
<td></td>
<td></td>
<td>$48,654.55</td>
<td>$2,057.24</td>
<td></td>
</tr>
<tr>
<td>Department of State</td>
<td></td>
<td>$6,966.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$31,989.55</td>
</tr>
<tr>
<td>War Department</td>
<td>$336.31</td>
<td>$316.00</td>
<td>$23,101.91</td>
<td>$1,256,265.72</td>
<td>$47,647.60</td>
<td>$15,532.34</td>
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<tr>
<td>Veterans' Bureau</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$1,106.24</td>
<td>$5,783.45</td>
<td>$130,482.06</td>
<td>$1,418,995.24</td>
<td>$51,882.26</td>
<td>$60,377.16</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expended by—</th>
<th>For War</th>
<th>For Veterans' Bureau</th>
<th>For Federal Power Commission</th>
<th>For Advisory Committee for Aeronautics</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Agriculture</td>
<td>$657.43</td>
<td>$171.13</td>
<td>$2,500.00</td>
<td></td>
<td>$126,282.57</td>
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<tr>
<td>Department of Commerce</td>
<td>$50,648.10</td>
<td>$28,454.27</td>
<td>$269.93</td>
<td></td>
<td>203,775.60</td>
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<tr>
<td>Department of the Interior</td>
<td>$338,833.81</td>
<td>$5,483.93</td>
<td></td>
<td></td>
<td>383,272.29</td>
</tr>
<tr>
<td>Navy Department</td>
<td>$236,998.17</td>
<td>$2,031,300.11</td>
<td></td>
<td></td>
<td>4,274,499.99</td>
</tr>
<tr>
<td>Department of State</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$119,677.82</td>
</tr>
<tr>
<td>Treasury Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$236,998.17</td>
</tr>
<tr>
<td>War Department</td>
<td>$100,364.95</td>
<td>$3,202,236.48</td>
<td></td>
<td></td>
<td>5,196,688.37</td>
</tr>
<tr>
<td>Veterans' Bureau</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$289,704.39</td>
<td>$3,202,236.48</td>
<td>$441.06</td>
<td>$35,680.03</td>
<td>$5,196,688.37</td>
</tr>
</tbody>
</table>

1. Expenditures from appropriations or funds transferred from one department or establishment to another under the provisions of the fortification act of May 21, 1929, under the annual appropriation acts authorizing the Bureau of Standards or Bureau of Mines to conduct scientific investigations for other departments or establishments, under the annual appropriation act authorizing the Veterans' Bureau to allot money to the Public Health Service, the War, Navy, and Interior Departments for care and treatment of beneficiaries of the Veterans' Bureau, or under any other provision of law authorizing the transfer of funds, are expenditures of the department or establishment for which the appropriations were made and are not expenditures of the department or establishment to which such appropriations have been transferred.
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Warrant balance, June 30, 1926 (sec. 305 R. S.)</td>
<td>$2,674,599.92</td>
</tr>
<tr>
<td>Less United States share (p. 335)</td>
<td>47,916.83</td>
</tr>
<tr>
<td>Cash balance June 30, 1926 (on basis of checks issued)</td>
<td></td>
</tr>
<tr>
<td>Receipts, fiscal year 1927 (p. 64)</td>
<td>30,655,055.16</td>
</tr>
<tr>
<td>Less United States share (p. 64)</td>
<td>146,500.42</td>
</tr>
<tr>
<td>Total available during fiscal year 1927</td>
<td></td>
</tr>
<tr>
<td>Expenditures, fiscal year 1927</td>
<td>44,016,442.48</td>
</tr>
<tr>
<td>Warrant basis (sec. 305 R. S.)</td>
<td>$37,756,972.42</td>
</tr>
<tr>
<td>Less United States share (lump sum appropriation $9,000,000, under act of Mar. 2, 1927, less credits $8,994,000.84)</td>
<td>8,994,000.84</td>
</tr>
<tr>
<td>Add disbursing officers' balances, June 30, 1926 (as above)</td>
<td>2,674,599.92</td>
</tr>
<tr>
<td>Less United States share</td>
<td>47,916.83</td>
</tr>
<tr>
<td>Deduct disbursing officers' balances, June 30, 1927</td>
<td></td>
</tr>
<tr>
<td>Cash basis (checks issued)</td>
<td></td>
</tr>
<tr>
<td>Amount transferred to civil service retirement and disability fund under appropriations for 1926 and prior fiscal years (net)</td>
<td>3,442.89</td>
</tr>
<tr>
<td>Add United States share of $2.10 retirement fund refund</td>
<td>.84</td>
</tr>
<tr>
<td>Total expenditures chargeable against the District of Columbia during 1927</td>
<td>28,971,020.33</td>
</tr>
<tr>
<td>Warrant balance, June 30, 1927 (sec. 305 R. S.)</td>
<td>12,623,344.08</td>
</tr>
<tr>
<td>Less United States share (p. 335)</td>
<td>11,787.95</td>
</tr>
<tr>
<td>Cash balance, June 30, 1927 (on basis of checks issued)</td>
<td></td>
</tr>
</tbody>
</table>

The text continues with similar entries for receipts and expenditures, followed by a balance due statement for the District of Columbia, June 30, 1927.
<table>
<thead>
<tr>
<th>Summary</th>
<th>Details on pages</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>Interest on trust funds</th>
<th>Funds available in 1927</th>
<th>Expenditures in 1927</th>
<th>Amount carried to surplus fund</th>
<th>On books of Treasury</th>
<th>To credit of disbursing officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library of Congress, interest-bearing principal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Smithsonian Institution, interest-bearing principal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Veterans' Bureau interest-bearing principal</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Department of the Interior</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Civil interest-bearing principal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Non-interest-bearing principal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Indiana</td>
<td></td>
<td></td>
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<td>Non-interest-bearing principal</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Navy Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Non-interest-bearing principal</td>
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<tr>
<td>Total</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Includes $60,234,476.00 paid by warrants on account of investments of trust funds.
2 Exclusive of $200,488,856.70 face amount of bonds held on June 30, 1927, by the Secretary of the Treasury for account of "U.S. Government life insurance fund."
3 Interest on "U.S. Government life insurance fund" is credited to principal.
4 For analysis of this account see p. 398.
5 Exclusive of $28,260,000 face amount of bonds held on June 30, 1927, by the Secretary of the Treasury for account of "Civil service retirement and disability fund.
6 Interest on "Civil service retirement and disability fund" is credited to principal.
7 See note 52, p. 203.
8 Includes allotments of Navy and Marine Corps pay under risk insurance act.

Debit balance.
Interest on "Teachers' retirement fund, deductions, District of Columbia," is credited to principal.
## RECEIPTS AND EXPENDITURES, 1927

### STATEMENT OF THE PUBLIC DEBT

**INTEREST-BEARING DEBT**

<table>
<thead>
<tr>
<th>Loans</th>
<th>Outstanding June 30, 1926</th>
<th>Receipts (issues)</th>
<th>Expenditures (retirements)</th>
<th>Outstanding June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consols of 1930 (2 per cent)</td>
<td>8599,724,050.00</td>
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<td></td>
<td>8599,724,050.00</td>
</tr>
<tr>
<td>Panama Canal loan of 1906 (2 per cent)</td>
<td>48,954,180.00</td>
<td></td>
<td></td>
<td>48,954,180.00</td>
</tr>
<tr>
<td>Panama Canal loan of 1908 (2 per cent)</td>
<td>25,947,400.00</td>
<td></td>
<td></td>
<td>25,947,400.00</td>
</tr>
<tr>
<td>Panama Canal loan of 1911 (3 per cent)</td>
<td>48,800,000.00</td>
<td></td>
<td></td>
<td>49,800,000.00</td>
</tr>
<tr>
<td>Three per cent conversion bonds (3 per cent)</td>
<td>28,894,500.00</td>
<td></td>
<td></td>
<td>28,894,500.00</td>
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<tr>
<td>Postal savings bonds, consolidated series (21/2 per cent)</td>
<td>12,540,040.00</td>
<td>8689,620.00</td>
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<td>13,229,660.00</td>
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<tr>
<td>Liberty loan bonds</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>First Liberty loan (3 1/2 per cent)</td>
<td>1,397,689,100.00</td>
<td>2100.00</td>
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<td>1,397,689,000.00</td>
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<tr>
<td>First Liberty loan (convertible 4 per cent)</td>
<td>5,156,800.00</td>
<td>1,100.00</td>
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<td>5,155,700.00</td>
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<tr>
<td>First Liberty loan (convertible 4 1/2 per cent)</td>
<td>532,874,200.00</td>
<td>750,000.00</td>
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<td>532,823,500.00</td>
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<td>First Liberty loan (second convertible 41/2 per cent)</td>
<td>3,492,150.00</td>
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<td>3,492,150.00</td>
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<tr>
<td>Second Liberty loan (4 per cent)</td>
<td>20,840,700.00</td>
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<td>18,323,300.00</td>
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<tr>
<td>Second Liberty loan (convertible 4 per cent)</td>
<td>3,083,675,100.00</td>
<td>1,795,621,650.00</td>
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<td>1,288,058,450.00</td>
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<tr>
<td>Third Liberty loan (4 1/2 per cent)</td>
<td>2,458,272,450.00</td>
<td>346,667,600.00</td>
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<td>2,147,604,850.00</td>
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<td>Fourth Liberty loan (4 1/2 per cent)</td>
<td>6,324,471,950.00</td>
<td>27,565,500.00</td>
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<td>6,296,906,450.00</td>
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<td>Treasury bonds—</td>
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<tr>
<td>Bonds of 1947-1952 (4 1/2 per cent)</td>
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<td>762,320,300.00</td>
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<td>Bonds of 1944-1945 (4 per cent)</td>
<td>1,047,087,500.00</td>
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<td>1,042,401,500.00</td>
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<td>Bonds of 1946-1956 (3 3/4 per cent)</td>
<td>494,898,100.00</td>
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<td>491,212,100.00</td>
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<td>Bonds of 1943-1947 (3 3/4 per cent)</td>
<td>467,801,650.00</td>
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<td>467,801,650.00</td>
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<td>Treasury notes:</td>
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<tr>
<td>Series B-1926 (4 1/2 per cent)</td>
<td>414,922,300.00</td>
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<td>305,500.00</td>
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<tr>
<td>Series A-1927 (4 1/2 per cent)</td>
<td>355,779,900.00</td>
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<td>355,779,900.00</td>
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<tr>
<td>Series B-1927 (4 1/2 per cent)</td>
<td>668,201,400.00</td>
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<td>6,755,900.00</td>
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<tr>
<td>Series A-1930-1932 (3 1/2 per cent)</td>
<td>1,360,456,450.00</td>
<td>39,541,800.00</td>
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<td>1,320,914,650.00</td>
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<td>Adjusted service—</td>
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<tr>
<td>Series A-1930 (4 per cent)</td>
<td>50,000,000.00</td>
<td></td>
<td></td>
<td>50,000,000.00</td>
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<tr>
<td>Series A-1931 (4 per cent)</td>
<td>50,000,000.00</td>
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<tr>
<td>Series B-1932 (4 per cent)</td>
<td>70,000,000.00</td>
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<td>70,000,000.00</td>
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<tr>
<td>Series A-1932 (4 per cent)</td>
<td>120,400,000.00</td>
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<td>120,400,000.00</td>
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<tr>
<td>Civil service retirement funds—</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Series 1931 (4 per cent)</td>
<td>31,200,000.00</td>
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<td>31,200,000.00</td>
</tr>
<tr>
<td>Series 1932 (4 per cent)</td>
<td>14,400,000.00</td>
<td></td>
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<td>14,400,000.00</td>
</tr>
<tr>
<td>Certificates of indebtedness:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Series T. D. 1926 (3 3/4 per cent)</td>
<td>452,870,000.00</td>
<td></td>
<td></td>
<td>452,795,500.00</td>
</tr>
<tr>
<td>Series T. S. 1927 (3 3/4 per cent)</td>
<td>229,269,500.00</td>
<td></td>
<td></td>
<td>229,269,500.00</td>
</tr>
<tr>
<td>Series T. S. 2-1927 (3 3/4 per cent)</td>
<td>196,888,000.00</td>
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<td>196,888,000.00</td>
</tr>
<tr>
<td>Series T. M. 1928 (3 3/4 per cent)</td>
<td>314,408,000.00</td>
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<td>314,408,000.00</td>
</tr>
<tr>
<td>Adjusted service—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Series 1926-1927 (4 per cent)</td>
<td>30,400,000.00</td>
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<td>30,400,000.00</td>
</tr>
<tr>
<td>Series 1927-1928 (4 per cent)</td>
<td>22,800,000.00</td>
<td></td>
<td></td>
<td>22,800,000.00</td>
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<tr>
<td>Civil service retirement series (4 per cent)</td>
<td>13,700,000.00</td>
<td></td>
<td></td>
<td>13,700,000.00</td>
</tr>
</tbody>
</table>

**Treasury war emergency certificates:**

| Series 1920 | 6,416.00 | 6,416.00 | 56,875.00 |
| Series 1921, issue Dec. 15, 1921 | 1,825,255.50 | 124,192.90 | 1,992,581.45 |
| Series 1922, issue Dec. 15, 1921 | 95,984,471.10 | 5,627,973.90 | 50,333,953.18 |
| Series 1923, issue Sept. 30, 1922 | 11,658,760.95 | 378,090.70 | 551,027.15 |
| Series 1923, issue Sept. 30, 1922 | 129,448,084.95 | 3,384,072.10 | 5,443,508.30 |
| Series 1923, issue Dec. 1, 1923 | 23,809,779.60 | 838,525.00 | 1,151,362.10 |
| Series 1924, issue Dec. 1, 1923 | 94,883,337.90 | 3,213,880.35 | 4,686,229.90 |

**Total interest-bearing debt:**

1 Includes $100 conversions.
2 Excludes $100 conversions.
3 Includes $100 conversions.
4 Credit adjustment, deduct.
5 Debt adjustment, deduct.
6 Excludes $100 conversions.
### MATURED DEBT ON WHICH INTEREST HAS CEASED

**Old debt matured; issued prior to Apr. 1, 1917:**

<table>
<thead>
<tr>
<th>Loans</th>
<th>Outstanding June 30, 1929</th>
<th>Receipts (issues)</th>
<th>Expenditure (retirements)</th>
<th>Outstanding June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old debt—</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 per cent stock of 1790</td>
<td>$27,869.77</td>
<td></td>
<td>$27,869.77</td>
<td></td>
</tr>
<tr>
<td>Deferred stock of 1790</td>
<td>13,934.90</td>
<td></td>
<td>13,934.90</td>
<td></td>
</tr>
<tr>
<td>3 per cent stock of 1790</td>
<td>13,953.13</td>
<td></td>
<td>13,953.13</td>
<td></td>
</tr>
<tr>
<td>Navy 6 per cent stock</td>
<td>100.00</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>8 per cent loan of 1800</td>
<td>500.00</td>
<td></td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>16 million loan of 1813</td>
<td>46.39</td>
<td></td>
<td>46.39</td>
<td></td>
</tr>
<tr>
<td>10 million loan of 1814</td>
<td>258.98</td>
<td></td>
<td>258.98</td>
<td></td>
</tr>
<tr>
<td>Mississippi stock</td>
<td>840.78</td>
<td></td>
<td>840.78</td>
<td></td>
</tr>
<tr>
<td>7 per cent stock of 1815</td>
<td>32.52</td>
<td></td>
<td>32.52</td>
<td></td>
</tr>
<tr>
<td>Treasury notes of 1815</td>
<td>67.53</td>
<td></td>
<td>67.53</td>
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</tr>
<tr>
<td>Treasury notes prior to 1846</td>
<td>82,415.35</td>
<td></td>
<td>82,415.35</td>
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<tr>
<td>Treasury notes of 1846</td>
<td>5,000.00</td>
<td></td>
<td>5,000.00</td>
<td></td>
</tr>
<tr>
<td>Treasury notes of 1847</td>
<td>950.00</td>
<td></td>
<td>950.00</td>
<td></td>
</tr>
<tr>
<td>Treasury notes of 1857</td>
<td>700.00</td>
<td></td>
<td>700.00</td>
<td></td>
</tr>
<tr>
<td>Bounty land scrip</td>
<td>2,000.00</td>
<td></td>
<td>2,000.00</td>
<td></td>
</tr>
<tr>
<td>Mexican indemnity</td>
<td>1,104.91</td>
<td></td>
<td>1,104.91</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness (6 per cent)</td>
<td>3,000.00</td>
<td></td>
<td>3,000.00</td>
<td></td>
</tr>
<tr>
<td>Contingent interest notes</td>
<td>157,170.00</td>
<td>$50.00</td>
<td>157,120.00</td>
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</tr>
<tr>
<td>Consols of 1856 (6 per cent)</td>
<td>55,350.00</td>
<td></td>
<td>55,350.00</td>
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<tr>
<td>Consols of 1867 (6 per cent)</td>
<td>84,050.00</td>
<td></td>
<td>84,050.00</td>
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</tr>
<tr>
<td>Consols of 1866 (5 per cent)</td>
<td>3,800.00</td>
<td></td>
<td>3,800.00</td>
<td></td>
</tr>
<tr>
<td>Five-twenties of 1882 (6 per cent)</td>
<td>105,250.00</td>
<td></td>
<td>105,250.00</td>
<td></td>
</tr>
<tr>
<td>Five-twenties of 1864 (6 per cent)</td>
<td>13,950.00</td>
<td></td>
<td>13,950.00</td>
<td></td>
</tr>
<tr>
<td>Five-twenties of 1865 (6 per cent)</td>
<td>10,700.00</td>
<td></td>
<td>10,700.00</td>
<td></td>
</tr>
<tr>
<td>Funded loan of 1881 (5 per cent)</td>
<td>22,400.00</td>
<td></td>
<td>22,400.00</td>
<td></td>
</tr>
<tr>
<td>Funded loan of 1879 (3½ per cent)</td>
<td>50.00</td>
<td></td>
<td>50.00</td>
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</tr>
<tr>
<td>Funded loan of 1891 (4½ per cent)</td>
<td>18,800.00</td>
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<td>18,800.00</td>
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</tr>
<tr>
<td>Funded loan of 1891, converted (2 per cent)</td>
<td>1,000.00</td>
<td></td>
<td>1,000.00</td>
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</tr>
<tr>
<td>Refunding certificates (4 per cent)</td>
<td>5,000.00</td>
<td>2,900.00</td>
<td>2,900.00</td>
<td></td>
</tr>
<tr>
<td>Loan of 1847 (6 per cent)</td>
<td>950.00</td>
<td></td>
<td>950.00</td>
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</tr>
<tr>
<td>Loan of 1858 (5 per cent)</td>
<td>2,000.00</td>
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<td>2,000.00</td>
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<tr>
<td>Loan of February, 1861 (1861's) (6 per cent)</td>
<td>5,000.00</td>
<td></td>
<td>5,000.00</td>
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</tr>
<tr>
<td>Loan of July and August, 1861 (6 per cent)</td>
<td>15,050.00</td>
<td></td>
<td>15,050.00</td>
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</tr>
<tr>
<td>Loan of July and August, 1861, converted (3½ per cent)</td>
<td>600.00</td>
<td></td>
<td>600.00</td>
<td></td>
</tr>
<tr>
<td>Loan of 1862 (6 per cent)</td>
<td>3,100.00</td>
<td></td>
<td>3,100.00</td>
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</tr>
<tr>
<td>Loan of 1863, converted (3½ per cent)</td>
<td>100.00</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Loan of July, 1882 (6 per cent)</td>
<td>200.00</td>
<td></td>
<td>200.00</td>
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<tr>
<td>Loan of 1864 (6 per cent)</td>
<td>13,050.00</td>
<td></td>
<td>13,050.00</td>
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</tr>
<tr>
<td>Loan of 1864-1871 (3 per cent)</td>
<td>123,740.00</td>
<td>13,800.00</td>
<td>225,940.00</td>
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<tr>
<td>Loan of 1881 (5 per cent)</td>
<td>805,600.00</td>
<td>196,100.00</td>
<td>600,500.00</td>
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</tr>
<tr>
<td>1-year notes of 1863 (5 per cent)</td>
<td>30,000.00</td>
<td>10.00</td>
<td>30,000.00</td>
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</tr>
<tr>
<td>Oregon war debt (6 per cent)</td>
<td>2,250.00</td>
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<td>2,250.00</td>
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</tr>
<tr>
<td>Refunding certificates (5 per cent)</td>
<td>9,470.00</td>
<td>380.00</td>
<td>9,850.00</td>
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</tr>
<tr>
<td>Seven-thirtieths of 1861 (7½ per cent)</td>
<td>9,300.00</td>
<td></td>
<td>9,300.00</td>
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</tr>
<tr>
<td>Seven-thirtieths of 1894-65 (7½ per cent)</td>
<td>119,400.00</td>
<td></td>
<td>119,400.00</td>
<td></td>
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<tr>
<td>Temporary loan (4, 5, 6 per cent)</td>
<td>2,850.00</td>
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<td>2,850.00</td>
<td></td>
</tr>
<tr>
<td>Ten-thirties of 1864 (5 per cent)</td>
<td>18,350.00</td>
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<td>18,350.00</td>
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<tr>
<td>Texas indemnity stock (5 per cent)</td>
<td>19,000.00</td>
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<td>19,000.00</td>
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<tr>
<td>3 per cent certificates (3 per cent)</td>
<td>5,000.00</td>
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<td>5,000.00</td>
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</tr>
<tr>
<td>Treasury notes of 1861 (6 per cent)</td>
<td>2,300.00</td>
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<td>2,300.00</td>
<td></td>
</tr>
<tr>
<td>2-year notes of 1863</td>
<td>26,700.00</td>
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<td>26,700.00</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness, at various interest rates, matured:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness, T. S. 1925 (2½ per cent)</td>
<td>2,500.00</td>
<td></td>
<td>1,500.00</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness, T. D. 1925 (3 per cent)</td>
<td>24,500.00</td>
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<td>17,500.00</td>
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<tr>
<td>Certificates of indebtedness, T. J. 1926 (3 per cent)</td>
<td>634,000.00</td>
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<td>629,000.00</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness, T. J. 2-1926 (3½ per cent)</td>
<td>1,001,000.00</td>
<td></td>
<td>958,000.00</td>
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</tr>
<tr>
<td>Certificates of indebtedness, T. J. 1927 (3½ per cent)</td>
<td>8378,668,500.00</td>
<td>377,390,500.00</td>
<td>1,279,000.00</td>
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</tr>
<tr>
<td>Certificates of indebtedness (various) (3½ per cent)</td>
<td>4,000.00</td>
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<td>1,500.00</td>
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</tr>
<tr>
<td>Certificates of indebtedness (various) (4 per cent)</td>
<td>41,500.00</td>
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<td>19,000.00</td>
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<tr>
<td>Total old debt</td>
<td>2,324,500.26</td>
<td>213,240.00</td>
<td>2,111,260.26</td>
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</tr>
</tbody>
</table>
### RECEIPTS AND EXPENDITURES, 1927

#### Statement of the public debt—Continued

<table>
<thead>
<tr>
<th>Loans</th>
<th>Outstanding June 30, 1926</th>
<th>Receipts (issue)</th>
<th>Expenditures (retirements)</th>
<th>Outstanding June 30, 1927</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MATURED DEBT ON WHICH INTEREST HAS CEASED—continued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness, at various interest rates, matured—Continued</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness (various) (4 1/4 per cent)</td>
<td>$25,000.00</td>
<td>$20,000.00</td>
<td>$5,000.00</td>
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</tr>
<tr>
<td>Certificates of indebtedness (various) (4 3/4 per cent)</td>
<td>79,500.00</td>
<td>31,000.00</td>
<td>48,500.00</td>
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</tr>
<tr>
<td>Certificates of indebtedness (various) (4 1/2 per cent)</td>
<td>2,500.00</td>
<td>2,500.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness (various) (5 1/4 per cent)</td>
<td>19,000.00</td>
<td>10,000.00</td>
<td>9,000.00</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness (various) (5 3/4 per cent)</td>
<td>22,000.00</td>
<td>3,500.00</td>
<td>18,500.00</td>
<td></td>
</tr>
<tr>
<td>Certificates of indebtedness (various) (6 per cent)</td>
<td>18,500.00</td>
<td>6,000.00</td>
<td>12,500.00</td>
<td></td>
</tr>
<tr>
<td>Total certificates of indebtedness</td>
<td>1,890,000.00</td>
<td>$378,669,500.00</td>
<td>379,088,500.00</td>
<td>1,471,000.00</td>
</tr>
<tr>
<td><strong>Treasury notes, at various interest rates, matured:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B—1925 (4 3/4 per cent)</td>
<td>586,300.00</td>
<td>412,400.00</td>
<td>173,900.00</td>
<td></td>
</tr>
<tr>
<td>C—1925 (4 3/4 per cent)</td>
<td>597,000.00</td>
<td>413,300.00</td>
<td>183,700.00</td>
<td></td>
</tr>
<tr>
<td>A—1926 (4 3/4 per cent)</td>
<td>239,500.00</td>
<td>153,900.00</td>
<td>75,600.00</td>
<td></td>
</tr>
<tr>
<td>A—1926 (5 1/2 per cent)</td>
<td>2,837,300.00</td>
<td>2,699,800.00</td>
<td>157,500.00</td>
<td></td>
</tr>
<tr>
<td>B—1924 (5 3/4 per cent)</td>
<td>237,100.00</td>
<td>161,100.00</td>
<td>76,000.00</td>
<td></td>
</tr>
<tr>
<td>A—1924 (5 3/4 per cent)</td>
<td>141,000.00</td>
<td>67,300.00</td>
<td>73,700.00</td>
<td></td>
</tr>
<tr>
<td>Total Treasury notes</td>
<td>4,651,200.00</td>
<td>3,907,800.00</td>
<td>743,400.00</td>
<td></td>
</tr>
<tr>
<td>Victory notes (3 3/4 and 4 1/4 per cent)</td>
<td>4,462,100.00</td>
<td>1,282,300.00</td>
<td>3,179,800.00</td>
<td></td>
</tr>
<tr>
<td>Total outstanding matured debt on which interest has ceased</td>
<td>18,327,800.26</td>
<td>378,669,500.00</td>
<td>384,491,840.00</td>
<td>7,505,460.26</td>
</tr>
</tbody>
</table>

#### DEBT BEARING NO INTEREST

| United States notes | $346,681,016.00 | | | $346,681,016.00 |
| Less gold reserve | $154,188,886.20 | 1,231,834.78 | $155,420,720.98 |
| Old demand notes | $153,012.50 | 53,012.50 |
| National bank notes and Federal reserve bank notes | $47,837,812.00 | 27,828,137.50 | 28,000,775.00 | 47,650,174.50 |
| Fractional currency | $1,994,201.66 | $817.94 | 1,993,283.72 |
| Thrift and Treasury savings stamps, unclassified sales, etc. | 3,707,263.42 | 6,428.48 | 102,492.75 | 3,611,109.15 |
| Total outstanding matured debt bearing no interest, less gold reserve | 246,064,419.38 | 27,834,565.98 | 26,395,920.47 | 244,523,064.89 |

**Total gross debt**

| Special certificates of indebtedness issued and retired in same fiscal year | 19,643,183,079.69 | 3,169,083,142.83 | 4,302,000,000.00 | 18,510,174,206.10 |
| | 2,016,000,000.00 | 2,016,000,000.00 |
| | 6,185,083,142.93 | 6,318,091,956.52 |

* Deduct.

#### GOLD RESERVE FUND, $155,420,720.98

There was no redemption of United States notes for gold from the reserve fund during the year.

The reserve fund was increased by $1,231,834.78 during the year, being the amount of franchise tax receipts paid into the Treasury by the Federal reserve banks and Federal intermediate credit banks on account of earnings in the fiscal year 1927, covering earnings during the calendar year 1926.

#### UNITED STATES PAPER CURRENCY FUNDS

<table>
<thead>
<tr>
<th>Issues</th>
<th>Amount</th>
<th>Redemptions</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gold certificates issued</td>
<td>$603,420,000</td>
<td>Gold certificates redeemed</td>
<td>$669,316,350</td>
</tr>
<tr>
<td>Silver certificates issued</td>
<td>522,249,000</td>
<td>Silver certificates redeemed</td>
<td>510,182,300</td>
</tr>
<tr>
<td>Decrease</td>
<td>53,891,000</td>
<td>Treasury notes of 1890 redeemed</td>
<td>32,000</td>
</tr>
<tr>
<td>Total</td>
<td>1,179,529,600</td>
<td>Total</td>
<td>1,179,529,600</td>
</tr>
</tbody>
</table>
**CONDITION OF CIVIL SERVICE RETIREMENT AND DISABILITY FUND AS OF JUNE 30, 1927**

**Credits:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>On account of deductions from basic compensation of employees and service</td>
<td>$116,274,888.41</td>
</tr>
<tr>
<td>credit payments from Aug. 1, 1920, to June 30, 1927.</td>
<td></td>
</tr>
<tr>
<td>On account of interest and profits on investments from Aug. 1, 1920, to</td>
<td>$10,162,899.31</td>
</tr>
<tr>
<td>June 30, 1927.</td>
<td></td>
</tr>
</tbody>
</table>

**Deduct:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Warrants issued (net)</td>
<td>$58,399,489.12</td>
</tr>
<tr>
<td>Less unexpended balance remaining to credit of disbursing</td>
<td></td>
</tr>
<tr>
<td>officer on June 30, 1927.</td>
<td>196,564.37</td>
</tr>
<tr>
<td>Total</td>
<td>$58,202,924.75</td>
</tr>
</tbody>
</table>

**Assets as of June 30, 1927:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,695,050 face amount fourth Liberty loan 4½ per cent bonds, at principal</td>
<td>$22,399,454.01</td>
</tr>
<tr>
<td>cost of.</td>
<td></td>
</tr>
<tr>
<td>$31,200,000 face amount 4 per cent special Treasury notes, payable June 30,</td>
<td>$31,200,000.00</td>
</tr>
<tr>
<td>1931.</td>
<td></td>
</tr>
<tr>
<td>$14,400,000 face amount 4 per cent special Treasury notes, payable June 30,</td>
<td>$14,400,000.00</td>
</tr>
<tr>
<td>1932.</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$67,999,454.01</td>
</tr>
</tbody>
</table>

**Unexpended balance to credit of:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursing officer (check-book balance)</td>
<td>196,564.37</td>
</tr>
<tr>
<td>Fund (Division of Bookkeeping and Warrants)</td>
<td>38,844.59</td>
</tr>
<tr>
<td>Total</td>
<td>235,408.96</td>
</tr>
</tbody>
</table>
CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Statement showing transactions under the civil service retirement fund by fiscal years from August 1, 1920, to June 30, 1927

<table>
<thead>
<tr>
<th>Fiscal years</th>
<th>1921</th>
<th>1922</th>
<th>1923</th>
<th>1924</th>
<th>1925</th>
<th>1926</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS AND EXPENDITURES, 1927</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**On account of 21/2 per cent deductions from basic compensation of employees from Aug. 1, 1920, to June 30, 1926, and 31/2 per cent deductions for fiscal year 1927, subject to the civil service retirement act under: Legislative—**

<table>
<thead>
<tr>
<th>Agency</th>
<th>1921</th>
<th>1922</th>
<th>1923</th>
<th>1924</th>
<th>1925</th>
<th>1926</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architect of the Capitol</td>
<td>($)</td>
<td>($)</td>
<td>($)</td>
<td>($)</td>
<td>($)</td>
<td>($)</td>
<td>($)</td>
</tr>
<tr>
<td>Botanic Garden</td>
<td>$983.49</td>
<td>$1,122.90</td>
<td>$1,063.90</td>
<td>$1,014.05</td>
<td>$1,217.00</td>
<td>$1,700.00</td>
<td>$1,295.34</td>
</tr>
<tr>
<td>Library of Congress</td>
<td>$11,709.58</td>
<td>$12,799.00</td>
<td>$13,833.30</td>
<td>$14,519.88</td>
<td>$21,098.20</td>
<td>$22,368.95</td>
<td>$29,561.87</td>
</tr>
<tr>
<td>Government Printing Office</td>
<td>$122,149.56</td>
<td>$127,529.02</td>
<td>$120,000.00</td>
<td>$128,843.60</td>
<td>$181,843.60</td>
<td>$261,968.98</td>
<td>$1,113,715.36</td>
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<tr>
<td>Legislative, miscellaneous</td>
<td>143.53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>143.53</td>
</tr>
<tr>
<td>Executive Office</td>
<td>$1,997.00</td>
<td>$2,142.00</td>
<td>$2,586.00</td>
<td>$2,848.53</td>
<td>$3,975.46</td>
<td>$2,931.17</td>
<td>$4,265.76</td>
</tr>
<tr>
<td>Independent offices—</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alien Property Custodian</td>
<td>$3,437.50</td>
<td>$4,296.01</td>
<td>$3,864.31</td>
<td>$3,688.61</td>
<td>$2,500.00</td>
<td>$2,168.64</td>
<td>$2,566.00</td>
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<tr>
<td>Arlington Memorial Bridge Commission</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>American Battle Monuments Commission</td>
<td>30.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,055.13</td>
</tr>
<tr>
<td>Board of Mediation</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Board of Tax Appeals</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Bureau of Efficiency</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Civil Service Commission</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Commission of Fine Arts</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Council of National Defense</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
<td>1,055.13</td>
</tr>
<tr>
<td>Committee of Public Information</td>
<td>128.33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>128.33</td>
</tr>
<tr>
<td>Employees' Compensation Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Federal Board for Vocational Education</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Federal Fuel Distribution</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Federal Oil Conservation Board</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Federal Power Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Federal Trade Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>General Accounting Office</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Interdepartmental Social Hygiene Board</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Interstate Commerce Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>National Advisory Commission for Aeronautics</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>National Seismological Exhibition Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Railroad Labor Board</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Rock Creek and Potomac Parkway Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Smithsonian Institution</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>National Museum</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Office of Public Buildings and Public Parks of the National Capital</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>State, War, and Navy Department Buildings</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>U. S. Geographical Survey Commission</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>U. S. Shipping Board</td>
<td>2,519.46</td>
<td>2,748.50</td>
<td>2,798.50</td>
<td>2,618.50</td>
<td>3,090.00</td>
<td>3,031.50</td>
<td>3,708.95</td>
</tr>
<tr>
<td>Department/Office</td>
<td>Credit Balance</td>
<td>Interest Employees</td>
<td>Deductions</td>
<td>Salaries Employees</td>
<td>Total Credits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------</td>
<td>----------------</td>
<td>--------------------</td>
<td>------------</td>
<td>-------------------</td>
<td>---------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Tariff Commission</td>
<td>1,614,17</td>
<td>1,828.00</td>
<td>1,821.13</td>
<td>3,280.42</td>
<td>3,999.81</td>
<td></td>
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</tr>
<tr>
<td>U.S. Veterans' Bureau</td>
<td>456,311.80</td>
<td>460,926.23</td>
<td>534,043.16</td>
<td>523,639.10</td>
<td>1,062,894.03</td>
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<td></td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>146,653.37</td>
<td>113,966.91</td>
<td>139,010.30</td>
<td>135,072.49</td>
<td>275,993.20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of the Interior—Excluding Indian Service</td>
<td>7.209,961.22</td>
<td>2,255,766.70</td>
<td>247,011.29</td>
<td>244,915.96</td>
<td>326,557.62</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian Service</td>
<td>60,433.00</td>
<td>48,102.99</td>
<td>48,485.18</td>
<td>54,936.78</td>
<td>22,340.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Justice</td>
<td>18,069.21</td>
<td>22,329.87</td>
<td>24,753.34</td>
<td>25,033.01</td>
<td>1,250.75</td>
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<td></td>
</tr>
<tr>
<td>Department of Labor</td>
<td>77,076.33</td>
<td>75,076.33</td>
<td>86,911.00</td>
<td>95,076.60</td>
<td>23,064.40</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Navy Department</td>
<td>2,075,350.48</td>
<td>1,945,836.44</td>
<td>1,333,962.38</td>
<td>1,507,937.24</td>
<td>3,101,852.45</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Post Office Department</td>
<td>6,457,062.51</td>
<td>5,971,363.05</td>
<td>8,265,547.81</td>
<td>8,081,408.00</td>
<td>10,208,877.17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of State</td>
<td>35,215.43</td>
<td>23,312.70</td>
<td>22,233.04</td>
<td>22,759.63</td>
<td>62,503.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury Department</td>
<td>8,331,958.47</td>
<td>1,404,305.62</td>
<td>1,425,076.48</td>
<td>1,351,413.33</td>
<td>3,497,895.03</td>
<td></td>
<td></td>
</tr>
<tr>
<td>War Department</td>
<td>1,124,015.71</td>
<td>814,621.39</td>
<td>935,332.92</td>
<td>906,140.39</td>
<td>2,904,934.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Panama Canal</td>
<td>28,100.63</td>
<td>28,948.89</td>
<td>28,400.40</td>
<td>26,304.85</td>
<td>23,941.85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td>47,658.41</td>
<td>51,732.91</td>
<td>64,467.29</td>
<td>67,901.90</td>
<td>154,650.50</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Miscellaneous receipts, Aug. 1, 1920, to June 30, 1926, and repay covering warrants for fiscal year 1927, from sources as follows:

- Interest on investments: 60,460.05
- Profits on investments: 1,683.85
- Deductions from Indian tribal funds: 7,957.41
- Deductions from Indian reimbursable appropriations: 3,470.32
- Deductions from salaries payable by Port Ricon treasury: 1,979.69
- Deductions from salaries from revenues of Virgin Islands: 270.05
- Deductions from cooperative employees (Agriculture): 41.25
- Deferred deductions from employees: 40.01
- Service credit payments: 3,470.32
- Deductions from cooperative employees, Bureau of Mines: 126.66
- Deductions from cooperative employees, Geological Survey: 60.00
- Deductions from salaries of employees, Insolvent Banks Division, Office of Comptroller of the Currency: 362.06
- Deductions from salaries of employees, Federal Reserve Issue and Redemption Division, Office of Comptroller of the Currency: 40.87
- Deductions from cooperative employees, Secret Service Division: 82.80

Total credits from deductions, receipts, and repayments: 12,585,849.37

Unexpend balances July 1:

- 12,585,849.37
- 14,682,494.70
- 15,155,609.28
- 16,042,700.90
- 20,208,887.69
- 20,173,691.86
- 27,168,463.84
- 27,168,463.84
- 27,168,463.84

Total: 12,585,849.37

- 16,168,884.07
- 15,861,736.42
- 16,738,759.21
- 20,114,291.24
- 21,660,808.75
- 27,738,529.57
- 126,437,787.72
Statement showing transactions under the civil service retirement fund by fiscal years from August 1, 1920, to June 30, 1927—Continued

<table>
<thead>
<tr>
<th>Fiscal years</th>
<th>1921</th>
<th>1922</th>
<th>1923</th>
<th>1924</th>
<th>1925</th>
<th>1926</th>
<th>1927</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annuities</td>
<td>322,954.07</td>
<td>2,163,086.92</td>
<td>2,707,851.68</td>
<td>2,730,010.70</td>
<td>2,542,380.30</td>
<td>3,151,548.44</td>
<td>3,532,419.80</td>
<td>17,140,251.81</td>
</tr>
<tr>
<td>Refunds of employees' contributions</td>
<td>322,954.07</td>
<td>2,163,086.92</td>
<td>2,707,851.68</td>
<td>2,730,010.70</td>
<td>2,542,380.30</td>
<td>3,151,548.44</td>
<td>3,532,419.80</td>
<td>17,140,251.81</td>
</tr>
<tr>
<td>Interest on refunds</td>
<td>40,111.12</td>
<td>107,904.39</td>
<td>144,127.42</td>
<td>171,071.86</td>
<td>262,315.88</td>
<td>329,860.02</td>
<td>1,055,399.69</td>
<td></td>
</tr>
<tr>
<td>Direct settlements of General Accounting Office, including differences between disbursing officers' balances as at beginning and close of year</td>
<td>186,467.41</td>
<td>122,953.27</td>
<td>75,927.18</td>
<td>68,417.33</td>
<td>67,730.01</td>
<td>64,534.51</td>
<td>115,028.85</td>
<td>167,837.64</td>
</tr>
<tr>
<td>Investments—principal cost</td>
<td>3,100,000.00</td>
<td>6,268,503.66</td>
<td>7,673,830.71</td>
<td>8,624,999.04</td>
<td>8,881,552.31</td>
<td>10,275,000.00</td>
<td>12,517,603.40</td>
<td>58,399,489.12</td>
</tr>
<tr>
<td>Accrued interest on investments (repayable in subsequent year)</td>
<td>8,000,000.00</td>
<td>9,190,605.64</td>
<td>8,065,065.11</td>
<td>8,018,531.57</td>
<td>9,097,449.76</td>
<td>10,572,854.96</td>
<td>14,124,926.97</td>
<td>58,999,454.01</td>
</tr>
<tr>
<td>Repayment of accrued interest on investments of previous years</td>
<td>3,647.63</td>
<td>9,785.05</td>
<td>57,957.33</td>
<td>845.39</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unexpended balances June 30</td>
<td>1,486,389.37</td>
<td>706,127.14</td>
<td>96,488.23</td>
<td>85,423.55</td>
<td>1,487,118.89</td>
<td>570,065.73</td>
<td>38,844.59</td>
<td>38,844.59</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>12,586,389.37</td>
<td>16,168,884.07</td>
<td>15,861,736.42</td>
<td>16,738,759.21</td>
<td>20,114,291.24</td>
<td>21,660,808.75</td>
<td>27,738,529.57</td>
<td>126,437,787.72</td>
</tr>
</tbody>
</table>

10 Credits; deduct.

11 Face amount of investments was $68,365,650 as of June 30, 1927.
## SUMMARY OF DEDUCTIONS AND REPAY COVERING WARRANTS CREDITED TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND DURING THE FISCAL YEAR 1927

### Credits during the fiscal year 1927

<table>
<thead>
<tr>
<th>Source of Deductions</th>
<th>Total</th>
<th>Source of Repay</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2/3 per cent deductions by appropriation and transfer of warrants for the service of the fiscal year 1926 and prior years</td>
<td>$17,570.42</td>
<td>$17,570.42</td>
<td></td>
</tr>
<tr>
<td>$1 per cent deductions, service credits, etc., credited direct to the fund by repay covering warrants during the fiscal year 1927</td>
<td>2,295.34</td>
<td>2,295.34</td>
<td></td>
</tr>
</tbody>
</table>

### From unexpended balances from appropriations

<table>
<thead>
<tr>
<th>Source of Deductions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architect of the Capitol</td>
<td>$3,727.10</td>
</tr>
<tr>
<td>Botanic Garden</td>
<td>7,752.76</td>
</tr>
<tr>
<td>Library of Congress</td>
<td>851,882.73</td>
</tr>
<tr>
<td>Government Printing Office</td>
<td>388,890.50</td>
</tr>
<tr>
<td>Bureau of Efficiency</td>
<td>405,737.79</td>
</tr>
<tr>
<td>Civil Service Commission</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Commission of Fine Arts</td>
<td>749,567.10</td>
</tr>
<tr>
<td>Employees Compensation Commission</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Federal Board for Vocational Education</td>
<td>749,567.10</td>
</tr>
<tr>
<td>Federal Power Commission</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Federal Trade Commission</td>
<td>749,567.10</td>
</tr>
<tr>
<td>General Accounting Office</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Interstate Commerce Commission</td>
<td>749,567.10</td>
</tr>
<tr>
<td>National Advisory Committee for Aeronautics</td>
<td>413,135.00</td>
</tr>
<tr>
<td>National Sesquicentennial Exhibition Commission</td>
<td>749,567.10</td>
</tr>
<tr>
<td>Office of Public Buildings and Public Parks of the National Capital</td>
<td>749,567.10</td>
</tr>
<tr>
<td>U.S. Geographic Board</td>
<td>749,567.10</td>
</tr>
<tr>
<td>U.S. Tariff Commission</td>
<td>749,567.10</td>
</tr>
<tr>
<td>U.S. Veterans' Bureau</td>
<td>498,672.34</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>988,307.98</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>388,890.50</td>
</tr>
<tr>
<td>Department of the Interior including Indian Service</td>
<td>405,737.79</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>749,567.10</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Navy Department</td>
<td>749,567.10</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Department of State</td>
<td>31,780.97</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>749,567.10</td>
</tr>
<tr>
<td>War Department</td>
<td>413,135.00</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>749,567.10</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>749,567.10</td>
</tr>
</tbody>
</table>

### Miscellaneous repay covering warrants from sources as follows:

- Interest on investments | 2,696,539.87
- Profits on Investments | 2,696,539.87
- Deductions from Indian tribal funds | 116,041.97
- Deductions from Indian reimbursable appropriations | 3,799.81
- Deductions from cooperative employees (Agriculture) | 691.14
- Deferred deductions from employees | 4,187.80
- Service credit payments, etc. | 4,187.80
- Deductions from salaries of employees, Insolvent Banks Division, Office of Comptroller of the Currency | 150,900.03

### Total by organization units and sources

<table>
<thead>
<tr>
<th>Source of Deductions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architect of the Capitol</td>
<td>23,286,385.88</td>
</tr>
<tr>
<td>Botanic Garden</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Library of Congress</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Government Printing Office</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Bureau of Efficiency</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Civil Service Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Commission of Fine Arts</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Employees Compensation Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Federal Board for Vocational Education</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Federal Power Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Federal Trade Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>General Accounting Office</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Interstate Commerce Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>National Advisory Committee for Aeronautics</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>National Sesquicentennial Exhibition Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Office of Public Buildings and Public Parks of the National Capital</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>U.S. Geographic Board</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>U.S. Tariff Commission</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>U.S. Veterans' Bureau</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of the Interior including Indian Service</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of Labor</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Navy Department</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Post Office Department</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Department of State</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Treasury Department</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>War Department</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>Panama Canal</td>
<td>24,186,924.99</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>24,186,924.99</td>
</tr>
</tbody>
</table>

1 This covers deductions only for the first 11 months of the fiscal year, the deductions for the last month, June, not reaching the Treasury until July.
### Executive Office

<table>
<thead>
<tr>
<th>Executive Office: Maintenance, Executive Mansion and grounds</th>
<th>1926</th>
<th>$1,140.98</th>
</tr>
</thead>
</table>

### Independent Offices

<table>
<thead>
<tr>
<th>Alien Property Custodian: Salaries and expenses, Office of Alien Property Custodian</th>
<th>1926</th>
<th>172.59</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arlington Memorial Bridge Commission: Arlington Memorial Bridge</td>
<td>No year</td>
<td>468.83</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bureau of Efficiency: Salaries and expenses</th>
<th>1926</th>
<th>45.69</th>
</tr>
</thead>
<tbody>
<tr>
<td>Civil Service Commission: Salaries, Civil Service Commission</td>
<td>1926</td>
<td>968.10</td>
</tr>
<tr>
<td>Salaries and expenses, Civil Service Commission</td>
<td>1926</td>
<td>254.08</td>
</tr>
<tr>
<td>Salaries and expenses, employees' retirement act, Civil Service Commission</td>
<td>1926</td>
<td>349.63</td>
</tr>
<tr>
<td>Total, Civil Service Commission</td>
<td></td>
<td>1,571.81</td>
</tr>
</tbody>
</table>

| Federal Trade Commission: Federal Trade Commission | 1926 | 1,450.49 |

| National Advisory Committee for Aeronautics: Advisory Committee for Aeronautics (transfers to Department of Commerce, Bureau of Standards)—Act Feb. 27, 1926 | 1926 | 266.48 |

| U. S. Veterans' Bureau: Salaries and expenses, Veterans' Bureau | 1926 | 16,214.57 |
| Salaries and expenses, Veterans' Bureau (transfer to Treasury Department, Public Health Service, act Mar. 3, 1925) | 1925 | 60.79 |
| Medical and hospital services, Veterans' Bureau (transfer to Department of the Interior, St. Elizabeth's Hospital, act Mar. 3, 1925) | 1926 | 1,074.22 |
| Act June 7, 1924 | 1925 | 847.30 |
| Total, Veterans' Bureau | | 18,196.88 |

| Total, Independent Offices | | 22,162.77 |

### Department of Agriculture

| Office of the Secretary: Salaries, Office of Secretary of Agriculture, 1925-26 | 1926 | 2,237.89 |
| Salaries, Division of Accounts and Disbursements | 1926 | 360.64 |
| Compensation, mechanical shops and power plant, Department of Agriculture | 1926 | 1,884.41 |
| Salaries, office of editorial and distribution work | 1926 | 694.31 |

| Office of Experiment Stations: Salaries | 1926 | 184.15 |
| General expenses | 1926 | 461.67 |

| Extension Service: Salaries | 1926 | 353.37 |
| General expenses | 1926 | 299.15 |
| Demonstrations on reclamation projects | 1926 | 126.24 |

| Weather Bureau: Salaries | 1926 | 864.45 |
| General expenses | 1926 | 4,253.69 |

| Bureau of Animal Industry: General expenses | 1926 | $1,388.78 |
| Eradication of foot-and-mouth and other contagious diseases of animals, 1924-1927 | 1926 | 4,355.33 |
| General expenses | 1926 | 168.22 |

| Bureau of Dairy Industry: Salaries, Bureau of Dairying | 1926 | 238.81 |
| General expenses, Bureau of Dairying | 1926 | 944.83 |
| Field station, Woodward, Okla. | 1926 | 3.93 |

| Bureau of Plant Industry: Salaries | 1926 | 4,662.21 |
| General expenses | 1926 | 7,401.17 |
| 1925-26 | 28.41 |
| 1925 | 1.67 |

| Forest Service: Salaries | 1926 | 8,452.12 |
| General expenses | 1926 | 19,186.63 |
| Insect Infestations, Forest Service—1922-1926 | 1926 | 53.75 |

| Bureau of Chemistry: Salaries | 1926 | 1,727.09 |
| General expenses | 1926 | 366.62 |

| Bureau of Soils: Salaries | 1926 | 356.31 |
| General expenses | 1926 | 1,284.67 |

| Bureau of Entomology: Salaries | 1926 | 1,549.81 |
| General expenses | 1926 | 7,772.56 |
| Preventing spread of foot-and-mouth disease | 1926 | 70.00 |
| Preventing spread of Mexican bean beetle | 1926 | 228.70 |
| Preventing spread of Japanese beetle | 1926 | 1,068.93 |
| Preventing spread of moths | 1926 | 1,999.04 |
| Prevention of spread of European corn borer | 1926 | 1,064.45 |

| Bureau of Biological Survey: Salaries | 1926 | 97.58 |
| General expenses | 1926 | 1,216.44 |
| Enforcement of the Lacey Act law | No year | 44.28 |
| Upper Mississippi River wild life refuge | No year | 295.05 |

| Library: Salaries, Library, Department of Agriculture | 1926 | 57.71 |
| General expenses, Library, Department of Agriculture | 1926 | 122.88 |

| Bureau of Public Roads: Salaries | 1926 | 746.35 |
| General expenses | 1926 | 1,555.31 |
| Cooperative construction of rural roads | No year | 2,655.66 |
| Forest roads and trails | No year | 11,798.87 |
| Federal forest road construction | No year | 94.21 |
| Forest road development | No year | 597.27 |
| Forest highways | No year | 1,682.60 |

| Bureau of Agricultural Economics: Salaries | 1926 | 5,703.50 |
| General expenses | 1926 | 11,964.00 |
| Administration of the United States warehouse act | 1926 | 1,197.49 |
| Enforcement of the standard container act | 1926 | 24.70 |
| Enforcement of the United States grain standards act | 1926 | 3,265.24 |
| Enforcement of the United States cotton Futures act and United States cotton standards act | 1926 | 1,065.60 |
| Certification of cotton, revolving fund | No year | 571.83 |
| Operations of Cotton Market, Washington, D. C. | 1926 | 363.15 |

| Bureau of Home Economics: Salaries | 1926 | 128.38 |
| General expenses | 1926 | 534.10 |
Receipts and Expenditures, 1927

Statement showing amounts of 2% per cent deductions ($900,559.11) transferred from balances ($873,701.08) and appropriations ($26,835.09) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 15—Continued

Enforcement of the insecticide act:
- Salaries: 1926. $75.00
- General expenses: 1926. 300.00

Federal Horticultural Board:
- Salaries: 1926. 38.00
- General expenses: 1926. 775.00
- Suppressing spread of pink bollworm of cotton: 1926. 1,210.00

Miscellaneous:
- Forest fire cooperation: 1926. 536.90
- Cooperative distribution of forest planting stock: 1926. 47.50
- Cooperative farm forestry: 1926. 105.80
- Enforcement of the grain futures act: 1926. 674.55
- Enforcement of packers and stockyards act: 1926. 1,710.49
- Experiments in dairying and livestock production in western United States: 1926. 41.15
- Collection of seed-grain loans: 1926. 81.13
- Nitrate plants, Department of Agriculture: No year. 1,424.78
- Acquisition of lands for protection of watersheds of navigable streams: 1926. 1,180.12

Permanent and indefinite:
- Cooperative construction, etc., of roads and trails, national forests: No year. 115.04
- Meat inspection, Bureau of Animal Industry: 1926. 7,178.04
- Special funds—
  - Cooperative work, Forest Service: No year. 2,312.46
  - Roads and trails for State, national forest fund: No year. 844.66

Total, Department of Agriculture: 137,469.05

Department of Commerce

Bureau of Foreign and Domestic Commerce:
- Export industries, Department of Commerce: 1926. 190.00

Bureau of Census:
- Census of Agriculture, Bureau of Census: 1925-27. 1,223.01

Bureau of Navigation:
- Salaries: 1926. 365.00
- Salaries, shipping service: 1926. 155.00
- Admeasurement of vessels: 1926. 16.25
- Contingent expenses, shipping service: 1926. 9.00
- Clerk hire, shipping service: 1926. 400.00
- Enforcement of navigation laws: 1926. 188.00
- Enforcement of wireless communication laws: 1926. 1,105.00

Total, Bureau of Navigation: 2,257.25

Bureau of Standards—Continued.
- Standardizing mechanical appliances: 1926. 865.00
- Sugar standardization: 1926. 20.00
- Testing machine: 1926. 150.00
- Testing miscellaneous materials: 1926. 195.00
- Testing railroad scales, etc.: 1926. 35.00
- Testing structural materials: 1926. 850.00

Total, Bureau of Standards: 3,407.00

Bureau of Lighthouses:
- Salaries, Bureau of Lighthouses: 1926. 118.83
- Salaries, Lighthouse Service: 1926. 339.25
- Aids to navigation, Lighthouse Service: No year. 28.32
- General expenses, Lighthouse Service: 1926. 25
- General expenses, Lighthouse Service (transfer to Bureau of Standards, act Feb. 27, 1925): 1926. 242.00
- Vessels for Lighthouse Service: No year. 95.00
- Light stations, etc.—
  - Cape Charles light vessel, Va.: No year. 606.33
  - Repairing and rebuilding aids to navigation, Atlantic coast: No year. 2.18

Total, Bureau of Lighthouses: 1,422.19

Bureau of Fisheries:
- Salaries: 1926. 1,500.00
- Protecting seal and salmon fisheries of Alaska: 1926. 130.00

Total, Bureau of Fisheries: 1,630.00

Bureau of Mines:
- Care, etc., of buildings and grounds, Pittsburgh, Pa.: 1926. 215.03
- Expenses, mining experiment stations: 1926. 1,110.98
- General expenses: 1926. 362.73
- Investigating mine accidents: 1926. 932.30
- Maintenance and operation, fuel yards, District of Columbia: 1926-27. 227.33
- Mineral mining investigations: 1926. 945.30
- Mineral resources: 1926. 857.03
- Mining investigations in Alaska, Bureau of Mines: 1926. 285.34
- Oil, gas and oil shale investigations and leasing, Bureau of Mines: 1926. 700.72
- Operating mine rescue cars and stations: 1926. 371.41
- Testing fuel: 1926. 361.43

Total, Bureau of Mines: 9,940.22

Total, Department of Commerce: 19,098.67

Department of Interior

Office of the Secretary:
- Salaries: 1925-26. 779.23

General Land Office:
- Surveying the public lands (transfer to War, act May 21, 1920): 1925. 232.96

Bureau of Pensions:
- Salaries and expenses, employees' retirement act, Bureau of Pensions: 1926. 12.49

Geological Survey:
- Geological Survey: 1926. 2,414.11
- Enforcement of mineral leases, Geological Survey: 1926. 21.96
- Mining investigations in Alaska, Geological Survey: 1926. 13.23
- Oil, gas, and oil shale investigations and leasing, Geological Survey: 1926. 605.10

Total, Geological Survey: 3,484.40
STATEMENT SHOWING AMOUNTS OF 3% PER CENT DEDUCTIONS ($800,658.11) TRANSFERRED FROM BALANCES ($873,701.09) AND APPROPRIATIONS ($39,985.09) OF THE FOLLOWING ACCOUNTS WHICH WERE CREDITED DURING THE FISCAL YEAR 1927 FOR PRIOR YEAR ACCOUNTS TO THE "CIVIL SERVICE RETIREMENT AND DISABILITY FUND," AS STATED ON PAGE 135—Continued

NATIONAL PARKS:

Accounting services, National Park Service (transfer to Department of Agriculture, act May 2, 1920) 1925-26 1926 40.88 40.88
Insect infestations, National Park Service 1926 3.55 3.55
Protection of national monuments 1926 8.74 8.74
Crater Lake National Park 1926 30.65 30.65
General Grant National Park 1926 15.02 15.02
Glacier National Park 1926 145.85 145.85
Great Basin National Park 1926 109.18 109.18
Hot Springs National Park 1926 124.58 124.58
Lafayette National Park 1926 25.41 25.41
Mount McKinley National Park 1926 7.42 7.42
Mount Rainier National Park 1926 64.21 64.21
Rocky Mountain National Park 1926 108.74 108.74
Sequoia National Park 1926 30.80 30.80
Southern Appalachian National Park 1925-27 65.56 65.56
Yellowstone National Park 1926 321.52 321.52
 Yosemite National Park 1926 338.40 338.40
 Zion National Park 1926 37.00 37.00
Total, National Parks 1,565.90

BUREAU OF EDUCATION:

Investigation of city school administration and education 1926 78.86 78.86
Investigation of kindergarten education 1926 105.47 105.47
Investigation of rural and industrial education 1926 29.82 29.82
Medical relief in Alaska 1925-26 16.31 16.31
Total, Bureau of Education 230.46

BUREAU OF NAVIGATION:

- Hydrographic Office 1926 182.86 182.86

DEPARTMENT OF LABOR:

Children's Bureau:

Administrative expenses, welfare and hygiene of maternity and infancy 1926 6.85 6.85

NAVY DEPARTMENT:

Office of the Secretary:

Contingent Expenses, Navy Department 1926 5.26 5.26
Experimental and research laboratory 1926 232.76 232.76
Pay, miscellaneous 1926 1,570.50 1,570.50
Total, Office of the Secretary 1,611.82

Office of Judge Advocate General:

Salaries 1926 788.27 788.27
Instruments and supplies 1925 102.42 102.42
Naval training station—California 1926 72.10 72.10
Hampton Roads, Va. 1926 400.94 400.94
Rhode Island 1926 32.42 32.42
Organizing the Naval Reserve Force 1926 1,530.86 1,530.86
Ocean and lake surveys 1926 72.83 72.83
Recreation for enlisted men, Navy 1926 125.15 125.15
Transportation 1926 7.18 7.18
Contingent and miscellaneous expenses 1926 182.86 182.86
Total, Bureau of Navigation 4,037.83

DEPARTMENT OF JUSTICE:

- Total, Department of the Interior, civil, including Bureau of Pensions 1926 6,422.73 6,422.73

JUSTICE:

Salaries, Supreme Court 1926 10.00 10.00
Salaries, Court of Claims 1926 54.18 54.18
Salaries, expenses of marshals, United States courts 1926 799.60 799.60
Salaries and expenses of district attorneys, United States courts 1926 2,313.68 2,313.68
Pay of regular assistant attorneys, United States courts 1926 338.22 338.22
Pay of special assistant attorneys, United States courts 1926 779.52 779.52
Salaries and expenses of clerks, United States courts 1926 22.96 22.96
United States penitentiary, Atlanta, Ga. 1926 1,559.99 1,559.99
United States penitentiary, Leavenworth, Kans. 1926 1,034.31 1,034.31
United States penitentiary, Leavenworth, Kans. site 1926 59.19 59.19
United States penitentiary, Leavenworth, Kans., factory buildings and equipment 1926-27 129.29 129.29
United States penitentiary, McNeil Island, Wash. 1926 76.94 76.94
United States Industrial Reformatory, Chillicothe, Ohio 1926 105.57 105.57
Federal Industrial Institution for Women 1925-1927 64.47 64.47
Support of United States prisoners 1926 70.34 70.34
Inspection of prisons and prisoners 1926 15.12 15.12
Total, Department of Justice and Judicial 13,059.67

TOTAL, DEPARTMENT OF JUSTICE AND JUDICIAL 13,059.67

TOTAL, DEPARTMENT OF LABOR 4,037.83

TOTAL, NAVY DEPARTMENT 1,611.82

TOTAL, DEPARTMENT OF JUSTICE 6,422.73

TOTAL, BUREAU OF NAVIGATION 4,037.83

TOTAL, BUREAU OF ENGINEERING 26,783.53

TOTAL, BUREAU OF CONSTRUCTION AND REPAIR 38,933.21

TOTAL, BUREAU OF ORDNANCE 640.92

TOTAL, BUREAU OF SUPPLIES AND ACCOUNTS 48,975.65

TOTAL, BUREAU OF COMMERCE 11,265.31

TOTAL, BUREAU OF HAUNTED 1,690.22

TOTAL, BUREAU OF COMMERCE 175.00

TOTAL, BUREAU OF MANUFACTURE 2,603.77

TOTAL, BUREAU OF MINES 785.88

TOTAL, BUREAU OF MINES 2,307.84

TOTAL, BUREAU OF MINES 19,478.02

TOTAL, BUREAU OF MINES 41,922.35

TOTAL, BUREAU OF INDUSTRIAL 19,478.02

TOTAL, BUREAU OF MINES 48,975.65
Statement showing amounts of 2½ per cent deductions ($900,539.11) transferred from balances ($878,704.02) and appropriations ($92,835.08) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 193—Continued

Bureau of Medicine and Surgery:
Contingent: 1926: $496.20
Medical Department: 1926: 31.88
Permanent and indefinite:
Special fund: Naval hospital fund: No year: 485.60
Total, Bureau of Medicine and Surgery: 1,013.48

Bureau of Yards and Docks:
Contingent: 1926: 329.63
Maintenance, Bureau of Yards and Docks: 1926: 19,571.95
Improvements at ordnance stations: No year: 11.02
Naval ammunition deposits:
Pearl Harbor, Hawaii: No year: 77.07
Puget Sound, Wash: No year: 22
Naval fuel depot, San Diego, Calif: No year: 2.82
Naval operating base, Hampton Roads, Va: No year: 12.51
Naval hospital, San Diego, Calif: No year: 1.32
Naval yard:
Boston, Mass: No year: 25.08
Charleston, S. C: No year: 24.29
Mare Island, Calif: No year: 774.20
New York, N. Y: No year: 17.83
Norfolk, Va: No year: 13.39
Philadelphia, Pa: No year: 11.54
Portsmouth, N. H: No year: 67.43
Puget Sound, Wash: No year: 11.34
Washington, D. C: No year: 31.55
Naval station:
Cavite, P. I: No year: 15.98
Pearl Harbor, Hawaii: No year: 205.87
Naval torpedo station, Keyport, Wash: No year: 6.93
Submarine base:
Key West, Fla: No year: 30.24
Pearl Harbor, Hawaii: No year: 153.02
Total, Bureau of Yards and Docks: 21,393.20

Bureau of Aeronautics:
Aviation, Navy: 1926: 14,597.77
Aviation, Navy (transfer to Department of Commerce, Bureau of Standards): 1926: 1,642.77
Act Feb. 27, 1925: 1926: 1,115.00
Act May 21, 1925: 1926: 7.00
Aviation, Navy (transfer to Department of Commerce, Bureau of Mines):
Act June 5, 1924: 1925: 882.56
Act May 21, 1925: 1923: 192.52
Aviation, Navy (transfers, act May 21, 1920):
To Department of Agriculture: 1926: 623.40
To War Department: 1926: 234.66
1925: 101.65
Total, Bureau of Aeronautics: 19,347.38
Naval Academy:
Buildings and grounds: No year: 1.55
Current and miscellaneous expenses: 1926: 71.21
Maintenance and repairs: 1926: 2,799.91
Pay: 1926: 2,059.63
Total, Naval Academy: 4,932.30

Marine Corps:
General expenses, Marine Corps: 1926: 6,459.62
General expenses, Marine Corps (transfer to War Department, act May 21, 1926): 1926: 170.16
1925: 582.43
Total, Marine Corps: 7,244.59

Increase of the Navy:
Increase of the Navy: No year: 1926: $18,349.82
Increase of the Navy (transfer to War Department, act May 21, 1926): No year: 4,196.50
Navy emergency fund (transfer to War Department, act Mar. 4, 1915): No year: 178.20
Alterations to naval vessels: No year: 7,747.39
Scraping of naval vessels: No year: 785.39
Total, Increase of the Navy: 26,196.30

Total, Navy Department: 223,920.76

DEPARTMENT OF STATE

Salaries, etc.:
General and Special Claims Commission, United States and Mexico: 1926: 303.55

TREASURY DEPARTMENT

Division of Bookkeeping and Warrants:
Permanent and indefinite—special fund:
Charges on silver-dollar bullion sold: No year: 18,73

Public Debt Service:
Distinctive paper for United States securities: 1926: 3.75

Coast Guard:
Coast Guard (transfers, act May 21, 1926):
To Department of Commerce, Bureau of Standards: 1926: 47.00

Bureau of Engraving and Printing:
Compensation of employees: 1926: 53,891.65
Compensation of employees (transfer to Department of Commerce Bureau of Standards, act of Feb. 27, 1925): 1926: 145.00
Plate printing: 1926: 21,938.40

Total, Bureau of Engraving and Printing: 75,976.05

Public Health Service:
Salaries, Office of Surgeon General: 1926: 23.25
Pay, etc., commissioned officers and pharmacists: 1926: 519.99
Pay of acting assistant surgeons: 1926: 1,231.46
Pay of other employees: 1926: 4,018.86
Control of biologic products: 1926: 163.54
Expenses, Division of Veneral Diseases, Public Health Service: 1926: 490.90
Field investigations of public health: 1926: 516.08
Interstate quarantine service: 1926: 51.49
1925-26: 642.36
Preventing the spread of epidemic diseases: 1926: 223.97
1925-26: 209.49
Studies of rural sanitation: 1926: 2.50

Total, Public Health Service: 8,095.89

Mints and assay offices:
Mint at Carson City:
Salaries and wages: 1926: 12.00
Mint at Denver:
Salaries and wages: 1926: 370.75
Mint at New Orleans:
Salaries and wages: 1926: 18.61
Mint at Philadelphia:
Salaries and wages: 1926: 257.66
Mint at San Francisco:
Salaries and wages: 1926: 156.13
Assay office at Boise:
Salaries and wages: 1926: 14.63
Statement showing amounts of 8½ per cent deductions ($900,509.11) transferred from balances ($873,704.02) and appropriations ($65,805.09) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 135—Continued

### Mints and assay offices—Continued.

<table>
<thead>
<tr>
<th>Exercise</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assay office at Deadwood—Salaries and wages</td>
<td>$9.50</td>
<td></td>
</tr>
<tr>
<td>Assay office at Helena—Salaries and wages</td>
<td>30.00</td>
<td></td>
</tr>
<tr>
<td>Assay office at New York—Salaries and wages</td>
<td>103.54</td>
<td></td>
</tr>
<tr>
<td>Assay office at Salt Lake City—Salaries and wages</td>
<td>9.00</td>
<td></td>
</tr>
<tr>
<td>Total, Mints and Assay Office</td>
<td>1,021.74</td>
<td></td>
</tr>
</tbody>
</table>

**UNDER THE SUPERVISING ARCHITECT**

### Public buildings:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total, public buildings</td>
<td>23,489.00</td>
<td></td>
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</tbody>
</table>

### Total, Treasury Department

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total, Treasury Department</td>
<td>108,652.16</td>
<td></td>
</tr>
</tbody>
</table>

### MILITARY ACTIVITIES

### Office of the Secretary of War:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative expenses, World War</td>
<td>17,906.06</td>
<td>5,582.94</td>
</tr>
<tr>
<td>Contingencies of the Army</td>
<td>2,826.53</td>
<td>126.77</td>
</tr>
<tr>
<td>Total, office of Secretary of War</td>
<td>2,953.30</td>
<td></td>
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</tbody>
</table>

### General Staff Corps:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contingencies, Military Intelligence Division; General Staff Corps</td>
<td>2.54</td>
<td>1.23</td>
</tr>
<tr>
<td>Total, General Staff Corps</td>
<td>3.77</td>
<td></td>
</tr>
</tbody>
</table>

### Adjutant General's Department:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Military post exchanges</td>
<td>36.64</td>
<td>199.22</td>
</tr>
<tr>
<td>Total, Adjutant General's Department</td>
<td>293.16</td>
<td></td>
</tr>
</tbody>
</table>

### Finance Department:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, office of Chief of Finance</td>
<td>725.83</td>
<td></td>
</tr>
<tr>
<td>Finance Service</td>
<td>2,562.22</td>
<td></td>
</tr>
<tr>
<td>Pay to the Army</td>
<td>263.97</td>
<td></td>
</tr>
<tr>
<td>Total, Finance Department</td>
<td>3,698.27</td>
<td></td>
</tr>
</tbody>
</table>

### Quartermaster Corps:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, office of Quartermaster General</td>
<td>75.87</td>
<td>4.75</td>
</tr>
<tr>
<td>Army transportation</td>
<td>199.16</td>
<td>5.50</td>
</tr>
<tr>
<td>Barracks and quarters</td>
<td>7,933.82</td>
<td></td>
</tr>
<tr>
<td>Clothing and equipment</td>
<td>655.42</td>
<td></td>
</tr>
<tr>
<td>Horses for Cavalry, Artillery, Engineers, etc.</td>
<td>712.36</td>
<td></td>
</tr>
<tr>
<td>Incidental expenses of the Army</td>
<td>719.91</td>
<td></td>
</tr>
<tr>
<td>Incidental expenses of the Army (transfer to Department of Commerce, Bureau of Standards, act Feb. 27, 1925)</td>
<td>233.00</td>
<td></td>
</tr>
<tr>
<td>Regular supplies of the Army</td>
<td>5,868.53</td>
<td></td>
</tr>
<tr>
<td>Roads, walks, wharves, and drainage</td>
<td>977.37</td>
<td></td>
</tr>
</tbody>
</table>

### Quartermaster Corps—Continued

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shooting galleries and ranges</td>
<td>231.52</td>
<td></td>
</tr>
<tr>
<td>Subsistence of the Army</td>
<td>1,001.98</td>
<td></td>
</tr>
<tr>
<td>Construction and repair of hospitals</td>
<td>1,001.98</td>
<td></td>
</tr>
<tr>
<td>Military posts</td>
<td>749.92</td>
<td></td>
</tr>
<tr>
<td>Sewage system, Fort Monroe, Va.</td>
<td>281.33</td>
<td></td>
</tr>
<tr>
<td>Water and sewers at military posts</td>
<td>2,965.66</td>
<td></td>
</tr>
<tr>
<td>Permanent and indefinite—Replacing Army transportation</td>
<td>142.04</td>
<td></td>
</tr>
<tr>
<td>Replacing clothing and equipment</td>
<td>55.35</td>
<td></td>
</tr>
<tr>
<td>Replacing regular supplies of the Army</td>
<td>4,932.18</td>
<td></td>
</tr>
<tr>
<td>Total, Quartermaster Corps</td>
<td>49,137.10</td>
<td></td>
</tr>
</tbody>
</table>

### Signal Corps:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase for aviation, Signal Corps</td>
<td>54.03</td>
<td></td>
</tr>
<tr>
<td>Maintenance of fire-control installations, insular possessions</td>
<td>45.13</td>
<td></td>
</tr>
<tr>
<td>Signal Service of the Army</td>
<td>1,583.17</td>
<td>633.95</td>
</tr>
<tr>
<td>Signal Service of the Army (transfer to Department of Commerce, Bureau of Standards, act Feb. 27, 1925)</td>
<td>43.00</td>
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</tr>
<tr>
<td>Permanent and indefinite—Replacing Signal Corps supplies and equipment</td>
<td>2.48</td>
<td></td>
</tr>
<tr>
<td>Total, Signal Corps</td>
<td>2,673.76</td>
<td></td>
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</tbody>
</table>

### Air Service:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air Service, Army</td>
<td>4,942.45</td>
<td></td>
</tr>
<tr>
<td>Air Service, Army (transfer, act May 21, 1920)—To Department of Agriculture</td>
<td>71.28</td>
<td></td>
</tr>
<tr>
<td>Air Service, Army (transfer to Department of Commerce, Bureau of Standards, act Feb. 27, 1925)</td>
<td>120.60</td>
<td></td>
</tr>
<tr>
<td>Air Service, Army (transfer to Department of Commerce, Bureau of Mines)</td>
<td>263.22</td>
<td></td>
</tr>
<tr>
<td>Total, Air Service</td>
<td>6,569.63</td>
<td></td>
</tr>
</tbody>
</table>

### Medical Department:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical and Hospital Department</td>
<td>156.12</td>
<td></td>
</tr>
<tr>
<td>Replacing medical supplies</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>Total, Medical Department</td>
<td>206.12</td>
<td></td>
</tr>
</tbody>
</table>

### Corps of Engineers:

<table>
<thead>
<tr>
<th>Item</th>
<th>1926</th>
<th>1925</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, office of Chief of Engineers</td>
<td>55.28</td>
<td></td>
</tr>
<tr>
<td>Civilian assistants to Engineer officers</td>
<td>514.50</td>
<td>227.24</td>
</tr>
<tr>
<td>Engineer School</td>
<td>163.31</td>
<td></td>
</tr>
<tr>
<td>Engineer depots</td>
<td>189.88</td>
<td></td>
</tr>
<tr>
<td>Engineer equipment</td>
<td>1,922.92</td>
<td></td>
</tr>
<tr>
<td>Engineer equipment of troops</td>
<td>100.53</td>
<td></td>
</tr>
<tr>
<td>Engineer equipment of the field</td>
<td>268.75</td>
<td></td>
</tr>
<tr>
<td>Engineer equipment in the field</td>
<td>1,396.97</td>
<td></td>
</tr>
<tr>
<td>Military surveys and maps</td>
<td>1,585.62</td>
<td></td>
</tr>
<tr>
<td>Gun and mortar batteries</td>
<td>76.56</td>
<td></td>
</tr>
<tr>
<td>Modernizing older emplacements</td>
<td>34.18</td>
<td></td>
</tr>
<tr>
<td>Total, Corps of Engineers</td>
<td>1,601.41</td>
<td></td>
</tr>
</tbody>
</table>
### RECEIPTS AND EXPENDITURES, 1927

Statement showing amounts of 8½ per cent deductions ($890,539.11) transferred from balances ($873,704.08) and appropriations ($26,825.09) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 35—Continued.

#### Corps of Engineers—Continued.

<table>
<thead>
<tr>
<th>Plans for fortifications</th>
<th>1920</th>
<th>$77.08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plans for fortifications, insular possessions</td>
<td>1926</td>
<td>46.61</td>
</tr>
<tr>
<td>Preservation and repair of fortifications</td>
<td>1926</td>
<td>1,831.51</td>
</tr>
<tr>
<td>Preservation and repair of fortifications, insular possessions</td>
<td>1926</td>
<td>1,187.34</td>
</tr>
<tr>
<td>Searchlights and electrical installations at seacoast fortifications</td>
<td>1926</td>
<td>86.72</td>
</tr>
<tr>
<td>Searchlights and electrical installations, Hawaiian Islands</td>
<td>1925</td>
<td>2.93</td>
</tr>
<tr>
<td>Sea walls and embankments</td>
<td>1926</td>
<td>5.62</td>
</tr>
<tr>
<td>Supplies for seacoast defenses</td>
<td>1926</td>
<td>227.55</td>
</tr>
<tr>
<td>Supplies for seacoast defenses, insular possessions</td>
<td>1926</td>
<td>205.18</td>
</tr>
</tbody>
</table>

**Total, Corps of Engineers** | 10,819.61

#### Fortifications, etc., Panama Canal:

- Military posts, Panama Canal: No year | 258.09
- Seacoast batteries, Panama Canal | 1920 | 70.00 |
- Supplees for seacoast defenses | 1926 | 63.44 |
- Armament of fortifications, Panama Canal | 1926 | 1,795.51 |
- Fire control, Panama Canal | 1925 | 398.67 |
- Submarine mines, Panama Canal | 1926 | 5.84 |

**Total, Fortifications, etc., Panama Canal** | 3,318.55

#### Ordnance Department—Continued.

- Ordnance service | 1926 | 718.36 |
- Ordnance stores and supplies | 1926-27 | 1,013.08 |
- Ordnance stores, Ammunition | 1926-27 | 4,413.22 |
- Ordnance stores, Ammunition (transfer to Department of Commerce, act May 28, 1924) | 1925-26 | 67.00 |
- Automatic rifles | 1926-27 | 1,142.39 |

**Total, Ordnance Department** | 1,832.96

#### Military Academy:

- Maintenance, United States Military Academy | 1925 | 688.53 |
- Pay of Military Academy | 1925 | 1,138.01 |
- New cadet mess hall and drawing academy, United States Military Academy | No year | 259.06 |

**Total, Military Academy** | 2,085.60

#### Militia Bureau:

- Equipment of Coast Artillery, armories, Organized Militia | No year | 8.90 |
- Armoring, equipping, and training the National Guard | 1925 | 1,507.90 |
- Arms, uniforms, equipment, etc., for field service, National Guard | 1926-27 | 7.71 |

**Total, Militia Bureau** | 6,222.63

#### Organized Reserves and Military Training of Citizens:

- Citizens’ military training camps | 1926-Dec. 31, 1926 | 1,372.31 |
- Military supplies and equipment for schools and colleges | 1926 | 2.55 |
- Organized Reserves | 1925 | 6.22 |
- Reserve Officers’ Training Corps | 1926-Dec. 31, 1926 | 328.64 |

**Total, Organized Reserves and Military Training of Citizens** | 7,202.08
### Receipts and Expenditures, 1927

Statement showing amounts of 2½ per cent deductions ($900,559.11) transferred from balances ($573,704.02) and appropriations ($32,955.09) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 135—Continued.

### National Board for Promotion of Rifle Practice
- Rifle ranges for civilian instruction... No year... $23.53
- Total, Military Activities... 160, 118.00

#### Nonmilitary Activities

### Under Quartermaster Corps
- National Cemeteries:
  - Care, etc., of Confederate burial plats... 1926... 10.50
  - Headstones for graves of soldiers... 1926... 11.39
  - National Cemeteries... 1926... 284.28
  - 1925... 731.10
  - Total, National Cemeteries... 1,049.43
- National Military Parks:
  - Chickamauga and Chattanooga National Military Park... 1926... 33.52
  - Gettysburg National Military Park... 1925... 110.11
  - Shiloh National Military Park... 1926... 10.07
  - Vicksburg National Military Park... 1925... 17.44
  - Total, National Military Parks... 182.55

### Under Signal Corps
- Washington-Alaska military cable and telegraph systems (transfer to Department of Commerce, Bureau of Standards), act May 28, 1924... 1925-26... 12.00

### Under Medical Department
- Medical and surgical history of the World War... 1926... 3.27

### Under Corps of Engineers
- Corps of Engineers, Miscellaneous:
  - Improvements, birthplace of George Washington, Wakefield, Va... 1926... 35.57
  - Inspection of battle fields in and around Fredericksburg and Spotsylvania Court House, Va... 1925-26... 3.43
  - Expenses, California Debris Commission... 1926... 0.31
  - Total, Corps of Engineers, miscellaneous... 39.31

### Rivers and Harbors
- Improving harbor at—Stonington and New London and Mystic and Thames Rivers, Conn, and Pawcatuck River, R.I. and Conn... No year... 58
- New York, N.Y... No year... 3,602.24
- Inland Waterway from Delaware River to Chesapeake Bay, Del, and Md... No year... 50.13
- Harbor of refuge, Cape Lookout, N.C... No year... 37.08
- Charleston, S.C... No year... 809.00
- Brazos Island, Tex... No year... 131.21
- Chicago and Calumet, Ill, Chicago Illinois Rivers, Ill, Calumet River, Ill. and Ind., Indiana and Michigan City Harbors, Ind... No year... 63
- San Diego, Calif... No year... 165.79
- Suisun Channel, Calif... No year... 2.00
- Indefinite—Special Funds—Funds advanced for improvement, act Mar. 3, 1925, of Miami Harbor, Fl... No year... 6.93
- Louisiana and Texas Intra-coastal Waterway, Louisiana and Texas... No year... 42.39
- Los Angeles Harbor, Calif... No year... 84.18

### Improving Harbor at—Continued
- Indefinite—Special Funds—Continued.
  - Funds contributed for improvement of—Galveston Channel, Tex, sea wall extension... No year... $120.99
  - Crescent City Harbor, Calif... No year... 18.81
  - Richmond Harbor, Calif... No year... 2.00
  - Total, Harbors... 5,074.56

### Improving Rivers
- Cooper, Salem, Cohosay, and Maurice Rivers, Woodbury, Mantus, Raccoon, Oldmans, and Allegany Creeks, N.J... No year... 75
- Maurice, N.J... No year... 55.07
- Salem, N.J... No year... 1.46
- Delaware, Pa, and N.J... No year... 4.32
- Flood control, Allegheny Monongahela Rivers... No year... 34.01
- Schuykill, Pa... No year... 11.06
- Flood control, North branch, Susquehanna River, Pa., and N.J... No year... 93.10
- James, Va... No year... 257.09
- James, Nansemond, Pagan, and Appomattox, Va... No year... 66.89
- Sandy, Wateree, and Congaree, S.C... No year... 56.69
- Maintenance and operation, Dam No. 2, Muscle Shoals, Ala... 1926-27... 399.12
- Dam No. 2, Muscle Shoals, Ala... No year... 27,220.50
- Ohio... No year... 598.45
- Ohio, below Pittsburgh, Pa... No year... 28.24
- Sacramento and Feather, Calif... No year... 3.12
- Coquille, Coos, Siuslaw, and Yakima Rivers, and Coos, Tillamook, and Nehalem Bays, Oreg... No year... 46.30
- Columbia at Three Mile Rapids, Oreg, and Wash... No year... 38.62
- Mouth of Columbia, Oreg, and Wash... No year... 194.69
- Flood control, Puyallup River, Wash... No year... 49.90
- Skagit, Wash... No year... 0.75
- Snohomish, Wash... No year... 4.45
- Flood control, Mississippi River, Ill... No year... 22,389.35
- Flood control, Mississippi River and Sacramento River, Calif... No year... 24.92
- Flood control, Sacramento River, Calif... No year... 2,897.80
- Examinations, surveys, and contingencies of rivers and harbors... No year... 2,308.38
- Maintenance and improvement of existing river and harbor works... No year... 108,827.35
- Permanent and indefinite—Examinations and surveys at South Pass, Mississippi River... 1926... 104.95
- Gauging waters of the Mississippi and its tributaries... 1926... 7.72
- Maintenance, South Pass, Mississippi River... 1926... 460.07
- Operating and dredging boats on upper Mississippi, Illinois, and Missouri Rivers... 1926... 78.21
- Operating dredging boats on the Ohio River... 1926... 394.37
- 1925... 26.08
- Operating and care of canals and other works of navigation... No year... 26,554.73
- Removing obstructions in Mississippi, Atchafalaya, and Old River... 1926... 215.84
- Removing sunken vessels or craft obstructing or endangering navigation... 1926... 222.85
- Special Funds—Funds contributed for improvement of—Mississippi River, Yazoo, Miss, Delta Levee District, Miss... No year... 783.90
- Flood control, Mississippi River, No year... 907.37
- Total, Rivers... 195,234.31
- Total, Rivers and Harbors... 200,308.57
Statement showing amounts of 8½ per cent deductions ($89,539.11) transferred from balances ($878,700.19) and appropriations ($86,855.09) of the following accounts which were credited during the fiscal year 1927 for prior year accounts to the "Civil service retirement and disability fund," as stated on page 185—Continued

<table>
<thead>
<tr>
<th>War claims and relief acts:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Award of National War Labor Board in favor of certain employees of Bethlehem Steel Co.</td>
<td>No year</td>
</tr>
<tr>
<td>Total, Nonmilitary Activities</td>
<td></td>
</tr>
<tr>
<td>Total, War Department, excluding maintenance and operation of Panama Canal</td>
<td></td>
</tr>
</tbody>
</table>

PANAMA CANAL

Maintenance and operation:
- Civil government, Panama Canal and Canal Zone | No year | 646.46 |
- Maintenance and operation, Panama Canal | No year | 1,805.99 |
- Sanitation, Canal Zone, Panama Canal | No year | 1,157.80 |
| Total, Panama Canal, maintenance and operation | | 3,610.25 |

District of Columbia—Continued.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increasing water supply, District of Columbia</td>
<td>$1,113.72</td>
</tr>
<tr>
<td>Reclamation of Anacostia River Flats (wholly D.C.)</td>
<td>No year</td>
</tr>
<tr>
<td>National Capital Park and Planning Commission (wholly District of Columbia)</td>
<td>No year</td>
</tr>
<tr>
<td>Connecting parkway between Rock Creek and Potomac Parks, District of Columbia (wholly D.C.)</td>
<td>No year</td>
</tr>
<tr>
<td>Salaries, public buildings and grounds, District of Columbia</td>
<td>1926</td>
</tr>
<tr>
<td>Improvement and care of public grounds, District of Columbia</td>
<td>1926</td>
</tr>
<tr>
<td>Lighting public grounds, District of Columbia</td>
<td>1926</td>
</tr>
<tr>
<td>Special fund—Washington Aqueduct</td>
<td>1926</td>
</tr>
<tr>
<td>Total, District of Columbia</td>
<td></td>
</tr>
<tr>
<td>Total deductions transferred from accounts as stated above</td>
<td></td>
</tr>
</tbody>
</table>

1 Debit item.